



Annual Report | 2021-2022

*The Department aims to deliver a sustainable
Tasmania - a Tasmania where our natural resources,
cultural values and environment are recognised
and used sustainably to support our future prosperity.*

20 September 2022

Guy Barnett MP
Minister for Resources

Roger Jaensch MP
Minister for Environment
Minister for Aboriginal Affairs

Madeline Ogilvie MP
Minister for Racing
Minister for Heritage

Jo Palmer MP
Minister for Primary Industries and Water

Jacque Petrusma MP
Minister for Parks

Nic Street MP
Minister for Local Government

Ministerial Portfolios as at 30 June 2022 (Note that Minister Roger Jaensch now holds the portfolios of Parks, and Environment and Climate Change, Minister Felix Ellis now holds the portfolio of Resources).

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 Natural Resources and Environment Tasmania for the financial year ended 30 June 2022.

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 'Jason Jacobi', written over a faint circular stamp or watermark.

Jason Jacobi
Acting Secretary

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Message from the Acting Secretary

I am pleased to present the Department of Natural Resources and Environment Tasmania (NRE Tas) annual report for the 2021-22 financial year.

This is the first report delivered under the Department's new name (previously the Department of Primary Industries, Parks, Water and Environment). The transition to NRE Tas from 1 December 2021, saw a realignment of the department's organisational structure, including the creation of a stand-alone and independent Statutory Authority, the Environment Protection Authority. Some internal structural changes have concluded, including the creation of a new Division – Environment, Heritage and Land – and the integration of forestry policy, planning and regulatory functions into the Primary Industries and Water Division of NRE Tas from the Department of State Growth. This included responsibility for administrative oversight for the Forest Practices Authority and Private Forests Tasmania. This is an exciting time for our new Department.

Our new Departmental purpose – Delivering a sustainable Tasmania – focusses our actions to protect and enhance Tasmania's cultural and natural values and places; facilitate productive and sustainable industries; and to promote the sustainable use, presentation, and enjoyment of our cultural and natural values.

Our vision is a Tasmania where our natural resources, cultural values and environment are recognised and used sustainably to support our future prosperity. Six new strategic priorities underpin our work, framed by the United Nations Sustainable Development goals. They are:

- Enable business and employment through sustainable growth of Tasmania's industries.
- Deliver best practice legislative and regulatory systems and support programs.
- Put Tasmanian Aboriginal people at the heart of managing land, sea and Country.
- Protect and strengthen Tasmania's cultural and natural values.
- Enable authentic and rewarding experiences of Tasmania.
- Build a high-performance Department, driven by our people and our systems.

Over the last twelve months we have commenced and completed a number of initiatives that deliver on each of these priorities, a small proportion of which are highlighted below.

Enable business and employment through sustainable growth of Tasmania's industries



The sustainable growth of Tasmania's industries has been progressed through the release of the *Towards a 10-Year Salmon Plan* for public consultation. This plan outlines the strategic policy drivers for the aquaculture sector; proposes policy outcomes the Government could seek to enable a sustainable, resilient, and innovative salmon industry; and presents a range of focus areas for consideration. Feedback on the Discussion Paper will help inform the development of the draft 10-Year Salmon Plan.

The Department worked with the Federal Government's Department of Agriculture, Water and Environment to develop a framework to deliver offshore aquaculture in Commonwealth waters off the north coast of Tasmania.

Deliver best practice legislative and regulatory systems and support programs



Our commitment to best practice legislative and regulatory systems is evidenced by the completion of the Implementation Plan for the Rural Water Use Strategy and a Report Card 2022. The Implementation Plan sets out a four-year schedule of activities to better position and adapt Tasmania's water management system, respond to emerging trends and improve security, quality and resilience of water resources over the long-term. Along with implementing the 29 Actions of the *Rural Water Use Strategy*, the Implementation Plan includes new focus areas to deliver the River Health Advisory Project.

The Environment team delivered a diverse portfolio of new initiatives. This included the development of new legislation to establish a container deposit scheme – a first for Tasmania – and commencing establishment of two entities to coordinate and operate the scheme. Once established, the scheme will incentivise people to return their drink containers for recycling. This program is expected to reduce litter and build a new following of individuals and organisations committed to recycling across the State. A Scheme Coordinator and Network Operator will be appointed late in 2022, with the scheme to be rolled out across the State in 2023.

In another first for Tasmania, legislation to establish a Landfill Levy was developed. The new Landfill Levy aims to encourage people to reduce waste and reuse recycled materials instead of sending items to landfill. All funds raised will go straight back into resource recovery (e.g., for new facilities and infrastructure to recycle and reuse waste products) and education about waste. The legislation also establishes a Waste Resource and Recovery Board to oversee the use of landfill levy funds and promote and support resource activities, developing infrastructure, marketing and delivery of assistance programs. The Board was appointed in June and the levy commenced on 1 July 2022.

Two important Aboriginal legislative reform initiatives commenced in 2021-22. With leadership from Aboriginal Heritage Tasmania (AHT), the Department developed a Consultation Paper on new legislation to provide greater protection for Aboriginal cultural heritage through consultation with a wide range of Aboriginal people and non-Aboriginal stakeholders. With this work underway,

consultation also commenced on proposals for change to the model for returning land to Aboriginal communities through amendments to the *Aboriginal Lands Act 1995*.

The Department also completed a review into the integrity model for racing in Tasmania, delivering a comprehensive report to Government about the future of racing integrity in Tasmania.

Put Tasmanian Aboriginal people at the heart of managing land, sea and Country



NRE Tas is building partnerships and new ways of working with Tasmanian Aboriginal people.

One of the most exciting accomplishments for the financial year was the development of The Abalone Deed Agreement, allowing the Land and Sea Aboriginal Corporation Tasmania to fish the 40 state-owned abalone units. The Agreement will provide Tasmanian Aboriginal people with long-term access to the abalone fishery to develop cultural and commercial fishing activities.

Our staff in Aboriginal Heritage Tasmania have continued to deliver an extensive and comprehensive cultural values assessment of the Tasmanian Wilderness World Heritage Area (TWWHA) and improvements to the protection of Aboriginal values state-wide. This work has included a significant number of field visits by the Aboriginal community, enabling connection to remote and wild places of cultural importance and increased participation in the management of those values.

The team have also led the participation of over 50 Aboriginal community members in the development of a Healthy Country Plan for Recherche Bay on the south-east coast - a very important and significant place.

Fire management and the adoption of Aboriginal cultural burning knowledge remains an important priority for the department. Partnering with both pakana and truwana rangers in the management of the Olegas Bluff fire within the World Heritage property was an important milestone in building those relationships and sharing experience. We continue to aspire for greater collaboration and capacity building across the department, both in skills and in professional development opportunities for Aboriginal peoples.

Protect and strengthen Tasmania's cultural and natural values



The Department released a series of status and trend reports on the condition of cultural and natural values and threats to the TWWHA, which will assist in managing the Outstanding Universal Value of the TWWHA. The status and trend reports, produced by the Tasmania Parks and Wildlife Service (PWS), with input from other divisions, will inform adaptive management within the TWWHA, while providing a greater understanding of trends in condition.

The PWS also finalised a fire management plan for the TWWHA, following significant stakeholder and public engagement, which will guide fire management and risk mitigation into the future.

The Department also released the *Tasmanian Wild Fallow Deer Management Plan 2022-2027* and has commenced a program to improve regulation of both farmed and wild deer in Tasmania to ensure

improved land management practices and ongoing recreational hunting opportunity. In tandem, new *Nature Conservation (Deer Farming) Regulations 2022* have been developed to improve the management of farmed deer in Tasmania.

Enable authentic and rewarding experiences of Tasmania



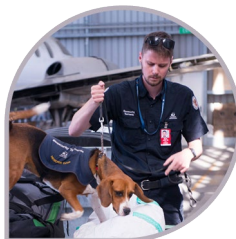
Our national parks and reserves and agritourism experiences continue to be a significant drawcard for domestic, interstate and international visitation and are an important driver of economic prosperity for the State and many regional towns.

The Department is committed to an ongoing program to deliver major upgrades to infrastructure across the State managed by NRE Tas, including the replacement of the Kia Ora and Windermere huts along the ever-popular Overland Track at Cradle Mountain-Lake St Clair National Park, in partnership with the Australian Government.

Last year, following four years of planning and assessment, detailed design commenced on building Tasmania's Next Iconic Walk – a multi-day experience in the Tyndall Range on the west coast – underpinned by a \$40 million funding commitment from the Tasmanian Government. This project will see Tasmania maintain its reputation as a leader in nature-based walking experiences. The Department also continued to implement the Tasmanian Wilderness World Heritage Area Tourism Master Plan, which aims to achieve an important balance by providing diverse, high quality, environmentally sustainable visitor experiences, at the same time as conserving and protecting the outstanding universal values of the World Heritage Area.

In addition to planning new experiences it is important to recognise our existing attractions. Last year one of our major and most popular destinations, the Royal Tasmanian Botanical Gardens, was named the best major tourist attraction at the Tasmanian Tourism Awards in October. This award celebrates the continued role of the gardens, not only as a place of great scientific value, but also as a much loved and treasured place for community events and gatherings.

Build a high-performance department, driven by our people and our systems



Ensuring the department's staff are supported in the workplace is our priority. Changes to Work Health and Safety governance at NRE Tas has resulted in a continuous improvement focus to planned inspections, audits and compliance checks that deliver on our goals for a high-performance department.

Additional investment in supporting our people has been achieved through the introduction of new People and Performance Partner roles embedded in Divisions. These roles are a key source of advice for leaders and their teams and will be essential in building the culture, capability and people-processes needed to bring our new strategy to life.

The Department is fortunate to benefit from the expertise of professional, knowledgeable, and dedicated staff throughout all its areas of service delivery. It is thanks to their efforts that Tasmania's land, air, water and natural and cultural values can be celebrated, enjoyed and protected for years to come.

Finally, as part of the Government's commitment to realigning services to best meet the ongoing needs of the Tasmanian community, Aboriginal Heritage Tasmania (AHT) transferred to the Department of Premier and Cabinet within the new financial year. AHT will be part of a new Community Partnership and Priorities Division, which will be responsible for overseeing the significant Aboriginal Affairs agenda. I thank those who are moving to the new Division for their significant contribution to NRE Tas.

It has been a challenging year, with the staff of NRE Tas delivering important and critical Business as Usual work during an unprecedented public health emergency. We played an important role in managing and supporting the COVID-19 emergency response across government, through innovative information technology solutions; and relief to industry sectors impacted by the direct and indirect challenges of travel and trade restrictions. I am incredibly proud of our efforts to deliver our governments' agenda and the role that we play to deliver a sustainable Tasmania.

Jason Jacobi

ACTING SECRETARY



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Overview

OUR ROLE, AIM AND OBJECTIVES

The vision, purpose and priorities of the Department of Natural Resources and Environment Tasmania (NRE Tas) are a result of a collaborative exercise over 18 months, to develop the Department's Strategic Plan 2022-2027. During 2022-23 we will continue embedding the strategic plan to drive operational planning and alignment with the strategic priorities of the Department.

A foundational piece of the strategy is acknowledging who we are as we go about achieving our strategic priorities. We do this through putting Tasmania at the heart of everything we do. We act with integrity and together we quietly pursue the extraordinary.

Our Vision

A Tasmania where our natural resources, cultural values and environment are recognised and used sustainably to support our future prosperity.

Our Purpose

Delivering a sustainable Tasmania where together we:

- Protect and enhance Tasmania's cultural and natural values and places.
- Facilitate productive and sustainable industries.
- Promote the sustainable use, presentation, and enjoyment of our cultural and natural values.

Our Strategic Priorities

Our strategic priorities direct our work over the life of the Strategic Plan. The priorities are to:

- Enable business and employment through sustainable growth of Tasmania's industries.
- Deliver best practice legislation and regulatory systems and support programs.
- Put Tasmanian Aboriginal People at the heart of managing land, sea, and Country.
- Protect and strengthen Tasmania's cultural and natural values.
- Enable authentic and rewarding experiences of Tasmania.
- Build a high-performance department, driven by our people and our systems

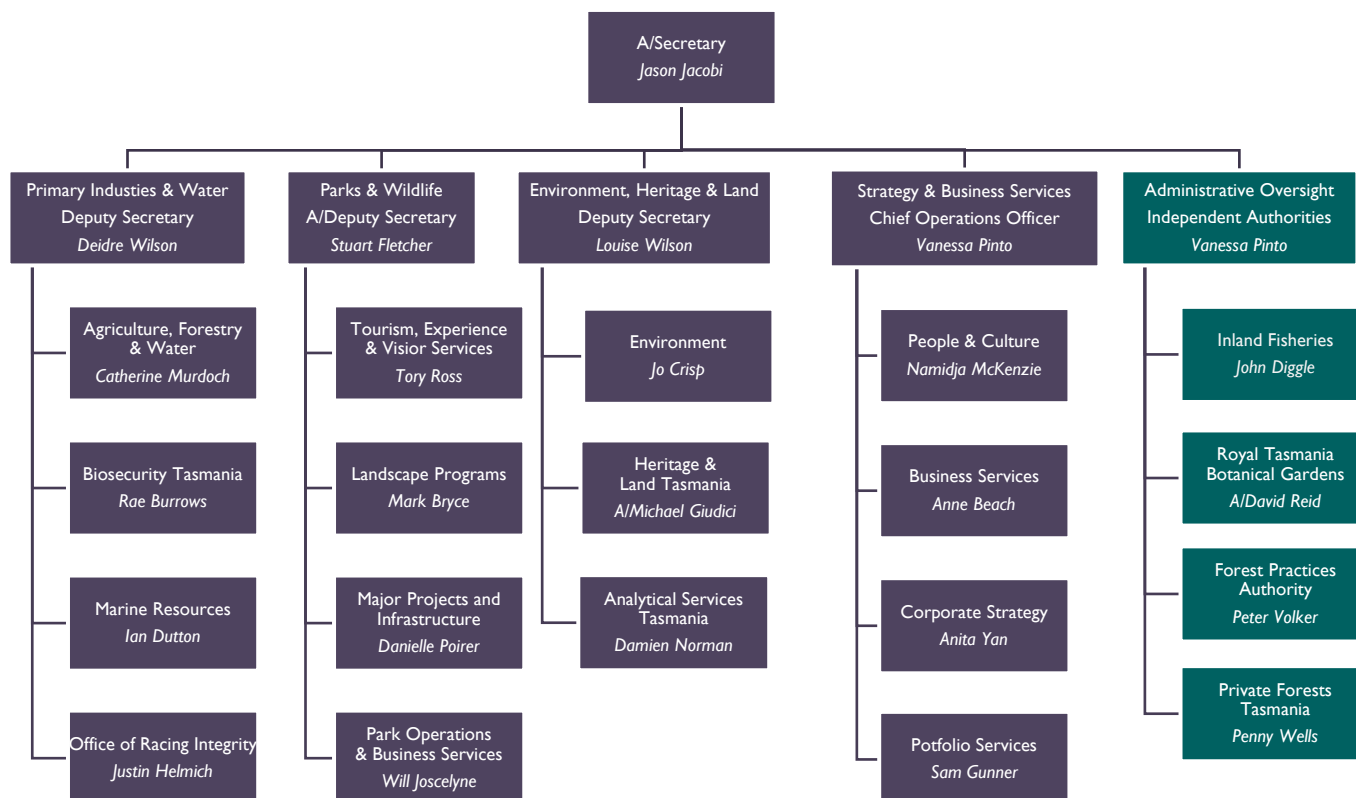
Our Success Factors

- Our customers and stakeholders are our advocates.
- Our people are safe, capable and engaged.
- Our services deliver community benefit through appropriate cost recovery.
- Our systems and processes are fit for purpose.
- We play our part in reducing emissions and addressing climate change.
- We play our part in sustainably meeting Tasmania's growth targets.
- We respect and actively engage with Tasmanian Aboriginal people.

OUR ORGANISATIONAL STRUCTURE

As of 30 June 2022

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





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Our Performance

HIGHLIGHTS FOR 2021-22

| | |
|---|---|
| <p>Under the 2021-22 Budget initiative “Support for the Major Aboriginal Policy Reform Initiatives”, two consultation papers were released: ‘A new Aboriginal Cultural Heritage Protection Act: Consultation Paper on High-level Policy Directions’ and ‘A Revised Model for Returning Land to Tasmania’s Aboriginal People - Consultation Paper on Proposals for Change’.</p> | <p>Implementation of the core elements of the Valuation System (VISTAS) were completed and a schedule of ongoing enhancements such as a Market Analysis tool to provide essential data that feeds into all statutory and customer valuation projects was established.</p> |
| <p>Delivery of year two of the Agricultural Workforce Resilience package included ongoing activities supporting industry to attract and retain more local workers to meet immediate labour needs.</p> | <p>The Rural Water Use Strategy Implementation Plan and Rural Water Use Strategy Report Card 2022 were released to improve the security, quality, and resilience of water resources over the long term.</p> |
| <p>Completed a review into the integrity model for racing in Tasmania, resulting in a comprehensive report to Government about the future of racing integrity in Tasmania.</p> | <p>The <i>Waste and Resource Recovery Act 2022</i>, and the <i>Container Refund Scheme Act 2022</i>, were enacted in March 2022. Together this legislation establishes a major focus on resource recovery and will embed circular economy principles into the Tasmanian economy and community.</p> |
| <p>Significant progress was made in the implementation of the <i>Biosecurity Act 2019</i>, including</p> <ul style="list-style-type: none"> • public consultation on the draft General Biosecurity Regulations and the Salmonid Biosecurity Regulations, • ongoing public engagement on the implementation of the General Biosecurity Duty, • appointments of authorised officers and completion of the first stage of the biosecurity compendium. | <p>Strategic plans have been developed for the Tasmanian Wilderness World Heritage Area (TWWHA), including:</p> <ul style="list-style-type: none"> • <i>Natural Values Climate Change Adaption Strategy 2021-2031</i> • <i>Biosecurity Strategy 2021-2031</i> • <i>Fire Management Plan</i> <p>These plans lay the foundation to manage activities and decision-making to minimise risks and impacts from key threatening processes on the natural and cultural values of the TWWHA.</p> |
| <p>Development of a new Threatened Species Strategy for Tasmania commenced. The Strategy will ensure that there is a contemporary framework for conservation of threatened species into the future.</p> <p>A record 70 adult Orange-bellied Parrots survived the return migration from the mainland to Melaleuca at the start of the 2021/22 breeding season. This is the highest number recorded in at least 15 years.</p> | <p>The Abalone Deed Agreement was developed, allowing the Land and Sea Aboriginal Corporation Tasmania to fish the 40 state-owned abalone units. The Agreement will provide Tasmanian Aboriginal people with long-term access to the abalone fishery to develop cultural and commercial fishing activities.</p> |

PESRAC REPORTING

The Premier’s Economic and Social Recovery Advisory Council (PESRAC) was established in 2020 to provide advice to the Government on strategies and initiatives to support Tasmania’s recovery from the COVID-19 pandemic.

NRE Tas was responsible for delivering one recommendation from PESRAC’s Interim Report on medium to long term recovery measures. Work to deliver this recommendation is underway.

Table 1 - PESRAC Report for NRE Tas 2021-22

| | |
|--|-------------------------|
| Rec F-2 | Status: Underway |
| <p><i>State, local governments and infrastructure providers need to appropriately resource assessment and permitting processes to deliver timely outcomes. Assessment turnaround times should be published for major categories of approvals.</i></p> | |
| <p>The Department of Natural Resources and Environment Tasmania and the Environment Protection Authority (EPA) commenced and/or completed a number of initiatives to improve assessment and permitting processes and the provision of information to the public. These initiatives included:</p> <ul style="list-style-type: none"> - Increasing resources for assessment processes with Crown and Reserve Land, and the EPA. - Additional resources to ensure threatened species information is contemporary, accurate and more accessible/timely to support streamlined assessment of developments and other proposals under the <i>Threatened Species Protection Act 1995</i>. - updating the EPA and Lands Title Office website to make information on assessment process and timeframes more accessible and user friendly to the public. - Expanding the capacity of NRE Tas’ integrated permit database to streamline the issuing of permits under the <i>Threatened Species Protection Act 1995</i>, the <i>Nature Conservation Act 1995</i> and associated regulations. - Facilitating business transformation projects such as the Tasmanian Online Land Dealings (TOLD) system for lodging caveats and Crown land acquisitions electronically, and electronic licensing system (application and issue) for recreational hunting licences. | |

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 \$295 million for 2021-22.

The Department is predominantly funded by appropriation revenue and revenue from Australian Government funding. For 2021-22 controlled activities, those funding sources totalled \$225.7 million, which represents approximately 76 per cent of total revenue.

The Department's government funding for 2021-22 is summarised in the following table:

Table 2 - Government funding sources

| | \$'000 |
|-----------------------------------|----------------|
| Appropriation revenue - operating | 186 616 |
| Appropriation revenue - capital | 14 969 |
| Other revenue from Government | 7 170 |
| Australian Government grants | 14 348 |
| State Government grants | 2 624 |
| Total | 225 727 |

Source: NRE Tas financial records.

Other significant revenue categories include the 'Sales of goods and services' of \$27.3 million and 'Contributions received' recognising \$7.1 million of income.

'Controlled expenses' totals \$276.7 million for 2021-22.

The largest expense item is 'Employee benefits', which represents approximately 50 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 14 per cent respectively of total controlled expenses.

The Department's expenditure by Output Group for 2021-22 is summarised in the following table:

Table 3 - Output expenditure

| Output Group | \$'000 |
|--|----------------|
| Land Tasmania | 20 000 |
| Primary Industries | 32 982 |
| Natural and Cultural Heritage | 28 251 |
| Water Resources | 7 115 |
| Racing Regulation and Policy | 5 232 |
| Biosecurity Tasmania | 45 233 |
| Environment Protection and Analytical Services | 25 132 |
| Parks and Wildlife Management | 103 798 |
| Public Building Maintenance Program | 1 233 |
| COVID-19 Response and Recovery | 2 004 |
| Private Forests Tasmania | 252 |
| Capital Investment Program | 5 953 |
| Total | 277 185 |
| Administered Payments ¹ | 44 137 |

Source: NRE Tas 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 2021-22 budget allocation. Note 6.1 of the Financial Statements on page 109 outlines the movements between the original Appropriation estimate and the actual outcome.

The 2021-22 Net Result of a \$28.55 million deficit is lower than the original budget estimate surplus of \$17.53 million. This is primarily due to the 'loss on change in estimate of non-financial assets' of \$48.05 million. This loss is attributable to the adoption of a revised Parks and Wildlife Services road infrastructure network hierarchy which led to the removal of road infrastructure assessed as serving no purpose. For example, roads that have grown over and disappeared over time or roads that are unconstructed and do not have a monetary value.

The Net Result is also impacted by cash flow changes to the capital investment program undertaken during the year resulting in reduced capital appropriation revenue and grant income. 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 page 103.

OUTPUT GROUP PERFORMANCE

Output Group I – Land Tasmania

Business Unit: Heritage and Land Tasmania

Land Tasmania in the Environment, Heritage and Land Division, 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 (Land Titles Office), valuations (Office of the Valuer General), survey services and the collection, maintenance, and delivery of land datasets (Location Services). These products and services are key enablers of investment in Tasmania and contribute to Tasmania’s economic growth and development.

Table 4 – Performance Information – Land Tasmania

| Performance Measures | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|--|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Quality of Tasmania’s land survey and valuation services | | | | | | |
| Complying surveys lodged | % | 96 | 96 | 92 | 94 | 94 |
| Objections resulting in an amended valuation ¹ | % | 0.26 | 0.07 | 0.11 | <2.00 | <2.00 |
| Efficiency of land registration processes | | | | | | |
| Sealed plans lodged in compliance with the Priority Final Plan Scheme registered within the statutory timeframe ² | % | na | 100 | 99 | 100 | 100 |
| Accessibility of quality land information to support decision making | | | | | | |
| Number of land related data sets available via the LIST ³ | Number of data sets | 2 593 | 2 731 | 2 970 | 2 850 | 3 100 |
| Availability of LIST website and LIST services to government, industry and public ⁴ | % | 99 | 99 | 99 | 99 | 99 |
| Level of government, industry and public use of LIST | | | | | | |
| Level of government, industry and public use of LIST website ⁵ | Number sessions (million) | 2.5 | 2.86 | 2.91 | 3.1 | 3.0 |

Notes:

1. 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.
2. The Early Issue Scheme was replaced by the Priority Final Plan Scheme. The new Scheme commenced operation on 30 November 2020.
3. 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 Australian Bureau of Statistics (ABS) and other government data projects has resulted in the year on year increases to the available LISTmap layers.
4. 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.
5. 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

Business Units: Agriculture, Forestry and Water (AFW) and Marine Resources (MR)

Within the Agriculture, Forestry and Water Business Unit - AgriGrowth provides leadership in policy development to maximise the potential of the agriculture sector in Tasmania. AgriGrowth delivers initiatives across two areas - Agricultural Sustainability and Growth and Agricultural Resilience and Innovation. These work in partnership with the Tasmanian Institute of Agriculture (TIA) to identify targeted research and development that directly benefits industry and improves productivity and competitiveness. AgriGrowth directly supports the Government's commitment to grow the value of the agricultural sector in Tasmania tenfold to \$10 billion by 2050; and oversees the delivery of *Tasmania's Sustainable Agri-Food Plan 2019-23*.

Forestry Policy provides high level advice on a broad range of matters relating to the management of Tasmania's forestry resources. It leads and manages the legislative and policy agenda for forestry and provides advice to Government on a range of industry issues including facilitation of several related interagency committees, as well as delivery of specific programs to assist the strategic development and growth of the forest industry.

Game Services Tasmania provides services and advice to support land managers, farmers and hunters to manage game and browsing animal issues.

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 (SMRCA) to deliver marine farming and fisheries research.

Table 5 - Performance Information - Primary Industries

| Performance Measures | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|--|-----------------|----------------|----------------|----------------|----------------|----------------|
| Value of primary industries sector | | | | | | |
| Gross value of agricultural and fish production | | | | | | |
| Wild Fisheries ¹ | \$ million | 147.6 | 123.9 | 118.9 | 120.0 | 120 |
| Aquaculture ² | \$ million | 930.7 | 1 060 | 1 000 | 981 | 1 065 |
| Agriculture ³ | \$ million | 1 878 | 2 113 | na | 1 998 | 2 116 |
| Food production value added ⁴ | \$ million | 5 270 | na | na | 5 850 | 6 435 |
| Exports of food, agriculture and fisheries | | | | | | |
| Overseas exports ⁵ | \$ million | 952 | 874 | na | 900 | 980 |
| Interstate food trade ⁶ | \$ million | 3 409 | na | na | 3 760 | 4 130 |
| Efficiency of fishers' licencing processes | | | | | | |
| % completed in | | | | | | |
| Fishers licencing transaction times | 3 working days | 95 | 95 | 95 | 95 | 95 |
| External funds leveraged from Government investment in primary industries research | | | | | | |
| External funds received by TIA ⁷ | \$ million | 6.7 | 6.18 | 12.19 | 8.0 | 8.0 |
| External funds received by IMAS-SMRCA ⁸ | \$ million | 5.7 | 6.47 | 5.0 | 5.0 | 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 ⁹ | % | 99 | 95 | 98 | 95 | 98 |
| Supervision of Poppy and Hemp Crops | | | | | | |
| Cost of Poppy Advisory Control Board per licence issued ¹⁰ | \$ | 1 385 | 1 436 | 2 126 | 1 721 | 2 092 |
| Support for GMO moratorium | | | | | | |
| Proportion of former GM canola sites monitored or audited ¹¹ | % | 100 | 100 | 100 | 100 | 100 |

Notes:

- 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 2020-21 actual value for aquaculture has been updated following a revised value for Salmonids. The downward trend for 2020-21 and the 2021-22 target value for wild fisheries is largely due to COVID-19 impacts on domestic and international markets and the ongoing closure of the Chinese market to rock lobster imports from Tasmania.

2. Aquaculture figures are based upon estimated production levels for some sectors and 2020-21 average values, as revised (2021-22 FY) data is not yet available
3. This measure includes food and non-food agricultural production. 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. The 2020-21 actual value was released by the Australian Bureau of Statistics on 26 July 2022. The 2021-22 value is not yet available.
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 2021-22 value is not yet available.
5. This measure is sourced from ABS overseas export data and incorporates meat, dairy, fish, and fruit and vegetables. 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 2020-21 value is not yet available.
7. The funds received by TIA are calculated on a calendar year basis. For example, 2019-20 refers to the total amount of funds received during the 2019 calendar year. These measures exclude the contribution by the University of Tasmania. Figures were updated post the 2022 budget papers.
8. 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 target.
9. The 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.
10. This is a measure of the total costs of the Poppy Advisory Control Board (PACB) per annum divided by the number of licences issued and/or active 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.
11. 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 Wild Fishery

This indicator provides information about the actual catch by wild 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 6 - Actual Catch by Wild Fishery

| Performance Measure ^{1&2} | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|--|-----------------|----------------|----------------|----------------|----------------|----------------|
| Abalone | Tonnes | 1 029.2 | 1 095.4 | 755.2 | 1 100 | 755 |
| Giant crab | Tonnes | 15.3 | 17.9 | 19.7 | 19 | 19 |
| Rock lobster | Tonnes | 890.5 | 1 153.3 | 1 047.3 | 1 000 | 1 050 |
| Sea urchin ³ | Tonnes | 500.8 | 567.8 | 617.7 | 500 | 600 |
| Mackerel & Redbait ⁴ | Tonnes | 0.4 | 2.3 | 6 | 1 | 4 |
| Periwinkle | Tonnes | 38.2 | 42.6 | 45 | 40 | 43 |
| Banded morwong | Tonnes | 33.1 | 28.7 | 34.9 | 30 | 34 |

Source: NRE Tas Marine Resources Business Unit records.

Notes:

1. Fishery catch data is provided here for information only. It is not included in NRE Tas 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. Targets for 2022-23 are estimates only.
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 Marine Resources Business Unit 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 operations are sustainable.

Table 7 - Level of Marine Farm Production

| Performance Measure | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual ¹ | 2021-22 Target | 2022-23 Target |
|---------------------|-----------------|----------------|----------------|-----------------------------|----------------|----------------|
| Salmonids | Tonnes | 65 677 | 83 056 | 77 948 | 90 000 | 82 000 |
| Mussels | Tonnes | 572 | 481 | 60 | 60 | n/a |
| Abalone | Tonnes | 264 | 310 | 287 | 380 | 298 |
| Pacific oysters | '000 dozen | 2 776 | 3 182 | 3 609 | 3 220 | 3 600 |

Source: NRE Tas Marine Resources.

Notes:

1. The 2021-22 actual figures are estimates only as financial year data is yet to be finalised for some sectors.

Poppy Advisory and Control Board - Annual Report 2021-22

Poppies are grown in Tasmania to produce raw narcotic material for use in pharmaceutical medicines. Poppy production in Tasmania is strictly controlled under the *Poisons Act 1971* to meet domestic and international requirements. The Poppy Advisory and Control Board (PACB) is established under the Act 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;
- 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 Department provides administrative and operational support to the PACB. The Board's field officers regularly patrol, inspect and monitor crops to ensure compliance, including that security requirements such as fencing, and signage are met.

The Department of Health administers the licensing of poppy processors in Tasmania under the *Poisons Act 1971*.

As of 30 June 2022 the PACB comprised:

- two people appointed by the Minister, one as the Chair and one other (Michael Stevens and Mel Rae, respectively);
- the Secretary of the Department responsible for the *Public Health Act 1997* or a person nominated by the Secretary (Peter Boyles);
- the Commissioner of Police or a person nominated by the Commissioner (Adam Mollineaux);
- the Secretary of the Department responsible for the *Agricultural and Veterinary Chemicals (Tasmania) Act 1994* or a person nominated by the Secretary (Deidre Wilson);
- the Secretary of the Department responsible for the *Primary Industry Activities Protection Act 1995* or a person nominated by the Secretary (Catherine Murdoch); and
- 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 (Darren Jones).

Summary of PACB Activities in 2021-22

Poppy Crops

For the reporting period, the PACB:

- approved the planting of 11 751 hectares of poppy crops; and
- issued 243 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, figures from 2018-19 have been derived from the number of active poppy cultivation licences under issue during the respective season.

Table 8 – Poppy Licences Issued or Active

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|---------|---------|---------|---------|---------|
| Number of poppy licences issued or active ¹ | 450 | 331 | 354 | 306 | 243 |

Note:

1. 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 9 - Field Officer Activity

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---------|---------|---------|--------------------|---------------------|
| Number of inspections of poppy crops | 3 755 | 3 516 | 3 500 | 2 892 ¹ | 2 336 ² |
| Number of poppy regrowth (unlicensed) areas | 16 | 12 | 27 | 10 | 6 |
| Number of interferences | 14 | 6 | 9 | 17 | 8 |
| Number of capsules stolen | 1 430 | 124 | 1 957 | 5 245 | 13 646 ³ |

Notes:

1. From October – December 2020 the PACB was without one full time Field Officer.
2. From October – November 2021 the PACB was without one full time Field Officer.
3. Increase in the number of capsules stolen is comparable to 2016-17, when 12 239 were stolen. Historically, this number of capsules stolen is not exceptional.

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

Table 10 - Costs and Hectares of Poppies Harvested

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|-----------|-----------|-----------|-----------|-----------|
| Cost per licence issued or active ¹ | \$1 062 | \$1 454 | \$1 385 | \$1 436 | \$2 126 |
| Hectares harvested ² | 11 949 | 9 786 | 10 908 | 8 282 | 6 042 |
| Total expenditure | \$478 059 | \$481 310 | \$490 179 | \$508 297 | \$516 777 |

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 is 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 can be less than the number of hectares approved for planting due to the number of hectares sown being less than those approved.

Output Group 3 – Natural and Cultural Heritage

Business Units: Environment, Aboriginal Heritage Tasmania and Heritage Tasmania

The previous Natural and Cultural Heritage division within DPIWWE formed a part of the newly established Environment, Heritage and Land Division on 1 December 2021. This output is delivered by various branches and business units in the Environment, Heritage and Land Division, which provide advice, information, policy development, legislative reform and regulatory services for the protection, management, and conservation of Tasmania's Aboriginal heritage (Aboriginal Heritage Tasmania), historic heritage (Heritage Tasmania) and natural/environmental values (Environment Business Unit). These areas provide programs and services across four portfolios, and support the statutory work of the Aboriginal Heritage Council, Tasmanian Heritage Council, and the Scientific Advisory Committee (Threatened Species).

Table II – Performance Information – Natural and Cultural Heritage

| Performance Measures | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|---|-----------------|----------------|----------------|----------------|----------------|----------------|
| Proportion of Tasmanian land reserved | | | | | | |
| Land protected either by legislation or by contract in conservation reserves, under covenant or heritage regimes ¹ | % | 50.3 | 50.3 | 50.3 | 50.4 | 50.4 |
| Area of Tasmanian private land reserved for a nature conservation purpose | | | | | | |
| Private land covered by voluntary binding conservation agreements ² | Hectares '000 | 106 | 105.9 | 106.2 | 107 | 107.5 |
| Accessibility of information to support natural resource management and development decisions | | | | | | |
| Level of use of the Natural Values Atlas (page hits) ³ | Pages '000 | 223 | 268 | 252 | 250 | 250 |
| Total number of downloads from Natural Values Atlas ⁴ | Number | na | 6 022 | 6 773 | 6 000 | 6 500 |
| Percentage of threatened species covered by a listing statement ⁵ | % | 47 | 47 | 47 | 48 | 48 |
| Changes in status of threatened species | | | | | | |
| Threatened species showing a decline in status ⁶ | Number | 0 | 3 | 4 | na | na |
| Threatened species showing an improved status ⁷ | Number | 0 | 1 | 2 | na | na |
| Assessment of threatened species status | | | | | | |
| The number of species for which the Scientific Advisory Committee (Threatened Species) has made a final recommendation on listing status to the Minister ⁸ | Number | na | 7 | 6 | 10 | 7 |
| Genetic diversity of the Tasmanian devil | | | | | | |
| Extent of genetic diversity of the Tasmanian devil insurance population ⁹ | % | 98.62 | 98.56 | 98.35 | >95 | >95 |

| Performance Measures | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|--|-----------------|----------------|----------------|----------------|----------------|----------------|
| Management of the wild Tasmanian devil population | | | | | | |
| Number of devils within secure meta (wild) population ¹⁰ | Number | 140 | >140 | 169 | na | na |
| Historic Heritage Services | | | | | | |
| Number of places permanently entered on the Tasmanian Heritage Register ¹¹ | Number | 5 030 | 5 003 | 5 004 | 5 000 | 5 000 |
| Percentage of places on the Tasmanian Heritage Register actively managed ¹² | % | 13.5 | 20 | 18 | 12 | 12 |
| Proportion of development applications determined within the statutory timeframe ¹³ | % | 100 | 99 | 96 | 100 | 100 |
| Aboriginal Heritage and Land | | | | | | |
| Permit recommendations provided to the Director of National Parks and Wildlife within 20 working days ¹⁴ | % | 98 | 98 | 98 | na | na |
| 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 ¹⁵ | % | 98 | 98 | 90 | na | na |
| Referrals to undertake due diligence via the Dial Before You Dig service ¹⁶ | Number | na | 46 401 | 49 354 | 45 000 | 50 000 |
| Number of Aboriginal community members involved in cultural values projects ¹⁷ | Number | na | 130 | 95 | 200 | 150 |

Notes:

- I. 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 will be removed from 2021-22. This performance measure has been discontinued because changes in threat status occur for a range of reasons that are not within the control, and therefore a measure of performance of the Department (e.g. new information, taxonomic changes, and focus of interest to the Scientific Advisory Committee members).
7. This measure will be removed from 2021-22. This performance measure has been discontinued because changes in threat status occur for a range of reasons that are not within the control, and therefore a measure of performance of the Department (e.g. new information, taxonomic changes, and focus of interest to the Scientific Advisory Committee members).
8. This measure demonstrates that the Department is providing administrative and specialist support to the Threatened Species Scientific Advisory Committee, ensuring it meets regularly to consider nominations and provide recommendations to the Minister regarding threatened species listing changes, and thereby delivering obligations under the *Threatened Species Protection Act 1995*.
9. 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.
10. This measure provides information on the progress of establishing and maintaining physically isolated (i.e. 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.
11. 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.
12. 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 was reduced to 12 per cent to reflect the impact of the COVID-19 pandemic on activity in the building and construction industry.
13. 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*. Some challenges were experienced in managing the significantly increased volume of permit applications received in the past 12 months. This output performance level should be restored in 2022/23 with an expected drop in application volume along with some improvements in task tracking administration.
14. 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*. This measure will be removed from 2021-22 as it cannot be accurately tracked within the Aboriginal Heritage Register.
15. 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.
16. This is a new measure from 2021-22. Referrals received via the Dial Before You Dig service is one measure that reflects effectiveness in the protection and management of Aboriginal cultural values.
17. This is a new measure from 2021-22. Aboriginal community involvement in projects helps promote greater health and wellbeing, improved relationships with Government, better heritage outcomes and progresses joint land

management intent. The 2021-22 target was a general estimate only. Actual numbers have varied due to a range of factors such as weather, the nature and remoteness of projects planned for the period and, more recently, COVID-19 impacts on community participation. The target for 2022-23 has taken these factors into consideration.

Output Group 4 – Water Resources

Business Unit: Agriculture, Forestry and Water (AFW)

Water Assessment and Management and Water Policy and Planning branches within AFW develop and implement a range of legislation and policies for water management to ensure the equitable, efficient and sustainable allocation of surface and ground-water resources. It supports the development and coordination of policies relating to irrigation development and the urban water and sewerage industry. It also provides services to assess, monitor, report and provide advice on the health, condition and state of Tasmania’s water resources for the community, industry and government.

The Operations (Water and Regulated Crops) branch manages the regulation and licensing of regulated crops, including hemp and poppies (see Output Group 2), the use of surface and groundwater resources and the safety of dams.

Table 12 – Performance Information - Water Resources

| Performance Measures | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|--|-------------------------|----------------|----------------|----------------|----------------|----------------|
| Amount of water available for irrigation | | | | | | |
| Total volume of water licensed for irrigation ¹ | Megalitres (ML) '000 | 870 | 922 | 934 | 960 | 1 000 |
| Efficiency of dam permit processing² | | | | | | |
| Average time for processing applications for Division 4 dam works permit approvals | Days | 6 | 9 | 3 | 14 | 14 |
| Average time for processing applications for Division 3 dam works permit approvals | Days | 46 | 43 | 37 | 84 | 84 |
| Quality of water information | | | | | | |
| Proportion of streamflow sites that meet quality assurance standards ³ | % | 99.2 | 99.4 | 99.2 | 95 | 95 |

Notes:

- The performance target of 960 ML was based on previous years trends in licenced volume increases. While the target was not realised NRE Tas does not control the number of allocations or volumes applied for in any given year. This measure refers to the volume of water licensed and should be read as a cumulative total. A further approximately 130 000 ML is available through other statutory water entitlements, which are not recorded on the Department’s register. The target for this measure is indicative only.
- The statutory timeframe for processing dam applications under the *Water Management Act 1999* is 84 days. Interpretation of these measures needs to take account of the introduction of an integrated process for dealing

with environmental issues at proposed dam sites. The legislation provides 14 days for a decision on whether an application is required under Division 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

Business Unit: Office of Racing Integrity

The Office of Racing Integrity (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*.

These functions are performed with appropriate collaboration and consultation with local and national peak industry bodies, industry participants, and Tasracing Pty Ltd (Tasracing) as the commercial arm of the Tasmanian racing industry. Regulatory decisions made by ORI are reviewable by the Tasmanian Racing Appeals Board to which ORI provides arm's length independent executive support.

Table 13 – Performance Information - Racing Regulation and Policy

| Performance Measures | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|---|-----------------|----------------|----------------|----------------|----------------|----------------|
| Drug Detection¹ | | | | | | |
| Swabs taken by stewards | Number | 3 070 | 4 249 | 4 090 | 3 500 | 3 500 |
| Positive swabs to swabs taken | % | 0.42 | 0.31 | 0.34 | 0.30 | 0.30 |
| Suspensions, disqualifications, fines and appeals² | | | | | | |
| Suspensions, disqualifications, and fines imposed by stewards on licensed persons | Number | 423 | 544 | 370 | 450 | 450 |
| Suspensions, disqualifications and fines appealed to the Tasmanian Racing Appeal Board | Number | 17 | 20 | 15 | 20 | 20 |
| Appeals to the Tasmanian Racing Appeal Board where appeal upheld | % | 23 | 15 | 0 | 15 | 15 |
| Appeals to the Tasmanian Racing Appeal Board where penalty varied | % | 35 | 45 | 38 | 18 | 18 |
| Licensing and Registration | | | | | | |
| Licences issued ³ | Number | 1 334 | 1 341 | 1 330 | 1 400 | 1 400 |
| Licence and registration applications (not referred to Licensing Panel) approved within 14 days | % | 99 | 100 | 98 | 100 | 100 |

| Performance Measures | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|--|-----------------|----------------|----------------|----------------|----------------|----------------|
| Licensing and registration decisions appealed to the Tasmania Racing Appeal Board | Number | 1 | 2 | 1 | 0 | 0 |
| Appeals to the Tasmanian Racing Appeals Board where licensing or registration appeal is upheld | Number | 1 | 0 | 0 | 0 | 0 |
| Handicapping⁴ | | | | | | |
| Races handicapped | Number | 550 | 724 | 742 | 770 | 770 |
| Races handicapped requiring a redraw after publication of the fields, due to errors | % | 4.00 | 2.49 | 2.15 | 0 | 0 |
| Grading⁴ | | | | | | |
| Races graded | Number | 1 252 | 1 558 | 1 539 | 1 650 | 1 650 |
| Races graded requiring a redraw after publication of the fields, due to errors | % | 0.40 | 0.32 | 0.58 | 0 | 0 |

Notes:

1. Swabs include both animals and humans.
2. These measures are difficult to forecast and largely beyond the control of the Office of Racing Integrity (ORI), although ORI continues to communicate and work with licence holders in an effort to minimise non-compliances.
3. In 2021-22 this measure was titled "Persons licenced or registered" and changed for 2022-23. This measure captures applications approved to persons to participate in Thoroughbred, Harness or Greyhound racing.
4. The total number of races conducted is determined by Tasracing. The harness races are handicapped, and the greyhound races are graded by ORI.

Output Group 6 – Biosecurity Tasmania

Business Unit: Biosecurity Tasmania

Biosecurity Tasmania conducts pre-border, border, and post-border activities, covering terrestrial, marine and freshwater environments. These activities maintain Tasmania's relative freedom from pests and diseases by excluding, eradicating, or effectively managing exotic pests and diseases, invasive animals and weeds. These activities 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; development of a response capability for biosecurity emergencies and trade and market access support activities. Other notable activity areas include agricultural traceability, diagnostic services, food safety, agricultural chemical use and animal health and welfare practices.

From March 2020 to February 2022, Biosecurity Tasmania was also responsible for assessing, processing, and managing passenger arrivals at the border in accordance with Directions from the State Controller to help protect the State against COVID-19.

Table 14 – Performance Information - Biosecurity Tasmania

| Performance Measures | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 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 |
| Import permits 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 | % | 5.8 | <1 | <1 | <1 | <1 |
| 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 |
| 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 |

| Performance Measures | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|---|-----------------|----------------|----------------|----------------|----------------|----------------|
| 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 NRE Tas – cumulative ⁹ | Number | 256 | 276 | 265 | 280 | 270 |
| 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 | 100 | 100 | 100 | 100 |
| Compliance with chemical usage legislation | | | | | | |
| Audits of agricultural and veterinary chemical usage without significant findings ¹² | % | 100 | 100 | 100 | 100 | 100 |

Notes:

1. This measure refers to the percentage of import requirements that are current and relevant. The requirements are reviewed as required.
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 (such as: requirement notices and 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. It is calculated as the total number of enforcement actions (requirement or infringement notices) as a percentage of the total number of *Weed Management Act 1999* compliance activities. 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.
8. This measure describes the proportion (%) of the Registered Quarantine Places (currently registered under the *Plant Quarantine Act 1997* but in future under the *Biosecurity Act 2019*) for quarantining biosecurity matter, that are compliant with conditions of registration.
9. 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.
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 terrestrial species 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

Business Units: Environment, Analytical Services Tasmania

As a result of the creation of the Environment Protection Authority (EPA) as an independent, stand-alone agency on 1 December 2021, support for programs and services under this output group was provided by the EPA and the Environment, Heritage and Land (EHL) Division (in NRE Tas). The EPA will publish a separate annual report including their performance measures from 1 July 2021, available on its website <https://epa.tas.gov.au/>.

The Environment Business Unit in EHL undertakes activities to develop and manage a high quality, contemporary legislative framework (e.g. the *Environmental Management and Pollution Control Act 1994*) and policies, programs and initiatives for the protection and management of the environment. New legislation was enacted in 2022 to implement key waste and resource recovery priorities of the Government (eg, *Waste and Resource Recovery Act 2022* and *Container Refund Scheme Act 2022*).

Analytical Services Tasmania within the EHL Division focuses on providing a range of scientific and analytical services to support the delivery of best practice environmental management, including environmental incidents.

Table 15 – Performance Information – Environment

| Performance Measures | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|-------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|
| Analytical Services Tasmania | | | | | | |
| Number of analyses performed | '000 | 251 | 281 | 273 | 275 | 265 |
| Jobs reported on time | % | 85.6 | 83.4 | 85.8 | 85 | 88 |

Note:

- Performance Measures previously reported under the Environment Protection and Analytical Services output group will now be presented in the EPA annual report.

Output Group 8 – Parks and Wildlife Management

Division: Parks and Wildlife

Parks and Wildlife aims to protect, promote and manage Tasmania's world-renowned parks and reserve system. The division is responsible for the management of the TWWHA, Macquarie Island, the Darlington Probation Station, 19 national parks, over 800 reserves, historic sites, marine reserves and Crown land. Parks and Wildlife is also responsible for 412 000 hectares of Future Potential Production Forest land. These areas provide significant environmental, social, cultural and economic benefits and experiences. Parks and Wildlife provides for sustainable use of these areas through maintenance, appropriate infrastructure, high-quality visitor experiences and a culture that promotes visitor safety. Parks and Wildlife also manages significant biodiversity restoration programs complemented by the development and implementation of enhanced biosecurity measures. The division plays a critical role in the protection of life and property through its targeted and strategic planned burning program, and wildfire suppression and response activities.

Table 16 - Performance Information - Parks and Wildlife Management

| Performance Measure | Unit of Measure | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2021-22 Target | 2022-23 Target |
|---|-----------------|----------------|----------------|----------------|----------------|----------------|
| Management Plans | | | | | | |
| Protected land covered by approved management plans ¹ | % | 65 | 65 | 65 | 65 | 65 |
| Level of volunteer support | | | | | | |
| Registered community volunteer organisations ² | Number | 99 | 17 | 94 | 80 | 80 |
| Volunteer attendance (hours volunteered) with the Parks and Wildlife Service ³ | Number | na | na | 25 529 | 37 650 | 37 650 |
| Visitor numbers⁴ | | | | | | |
| Cradle Mountain | '000 | 217 | 170 | 186 | 180 | 199 |
| Freycinet | '000 | 264 | 265 | 251 | 267 | 270 |
| Gordon River | '000 | 69 | 44 | 68 | 52 | 55 |
| Lake St Clair | '000 | 77 | 72 | 78 | 77 | 78 |
| Mole Creek Caves | '000 | 43 | 25 | 31 | 25 | 44 |
| Mt Field | '000 | 167 | 159 | 182 | 175 | 177 |
| Narawntapu | '000 | 48 | 61 | 58 | 57 | 59 |
| Property Services | | | | | | |
| Value of sales completed per year ⁵ | \$ million | 0.4 | 1.18 | 3.3 | 1.0 | 1.0 |
| Number of lease and licence agreements issued ⁶ | Number | 463 | 317 | 576 | 400 | 400 |

Notes:

1. This measure refers to protected land managed under the *National Parks and Reserves Management Act 2002* by Parks and Wildlife. 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 Parks framework for managing community volunteer organisations has been revised. To implement the revised framework, all volunteer organisations are required to re-register. This process commenced in late 2020-21 resulting in a low number of registered organisations for that year. This measure will continue to capture all volunteering organisations, including Wildcare.
3. This is a new measure from 2021-22. The hours volunteered more accurately reflects the efforts and services provided by volunteers and is a measure that can be positively influenced by Parks and Wildlife engagement.
4. Parks and Wildlife 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 2021-22 year was not available at the time of reporting. Data previously reported may be revised in subsequent reporting periods based on additional data becoming available. All targets are subject to unknown and unpredictable changes in travel and park visitation that continue to be experienced. Whilst 2019-20 and 2020-21 saw a reduction in visitors due to COVID-19; visitor numbers are expected to increase in 2021-22, however, are likely to remain under pre-COVID-19 levels for 2021-22 and 2022-23. Some of the targets for 2020-21 have been revised from those previously reported based on current information available.
5. Sales revenue fluctuates depending on market conditions and the number of applications received. The increase in 2021-22 can be attributed to the additional sales generated through the Public Sales Project and the Increasing Crown Land Transaction Turnaround Time initiative along with high growth and activity within the property market.
6. This measure includes lease and licence agreements across crown land of all tenure types. The total reported reflects all completed transaction types that have occurred during the year. The actual result of 317 reflected the ongoing impacts of the COVID-19 response on applications and processing. The Actual of 576 reflects the increasing activity that has occurred as a result of the recovery from the impacts on COVID-19, the additional processing capacity made available through the Improving Transaction Turnaround Time initiative and the implementation of an improved data capture and reporting system during the 2021-22 year



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 of 30 June 2022, the NRE Tas Executive team comprised:

- Jason Jacobi, A/Secretary
- Vanessa Pinto, Chief Operations Officer
- Deidre Wilson, Deputy Secretary, Primary Industries and Water
- Louise Wilson, Deputy Secretary, Environment, Heritage and Land
- Stuart Fletcher, A/Deputy Secretary Parks & Wildlife
- Namidja McKenzie, Chief People Officer
- Anne Beach, Deputy Chief Operations Officer
- Sam Gunner, Director, Portfolio Services
- Anita Yan, Director, Strategy

The Department reports to six Ministers, as of 30 June 2022 they were:

- The Hon Guy Barnett MP, Minister for Resources (now the Hon Felix Ellis MP)
- The Hon Roger Jaensch MP, Minister for Environment, Minister for Aboriginal Affairs
- The Hon Madeleine Ogilvie MP, Minister for Heritage, Minister for Racing
- The Hon Jo Palmer MP, Minister for Primary Industries and Water
- The Hon Jacque Petrusma MP, Minister for Parks (now the Hon Roger Jaensch MP)
- The Hon Nic Street MP, Minister for Local Government

Legislation and Legislative Program

The Department administers 115 Acts, including eight in part, and related subordinate legislation on behalf of its Ministers. Of these Acts, 10 are in the Ministerial portfolio of Environment and Climate Change, 34 are in the Parks portfolio, 45 are in the Primary Industries and Water portfolio, and one Act is split across the three portfolios with responsibilities assigned in part to the respective Ministers. Of the remaining Acts, 10 are in the Resources portfolio; six are in the Racing portfolio; four are in each of the Ministerial portfolios of Aboriginal Affairs and Heritage; and one is in the Local Government portfolio.

More detailed information about the legislation administered by the Department and legislative changes for 2021-22 can be found in the Appendix on pages 185-191.

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 199-200.

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 <https://nre.tas.gov.au/>

Examples of community awareness and engagement activities undertaken by each area during 2021-22 are outlined below.



Heritage and Land Tasmania

- During 2021-22, Heritage Tasmania continued to proactively engage with heritage-property owners, developers, professional colleagues and local government on pre-lodgement and pre-statutory consultation. This is a primary reason for the high application approval rate and low rate of appeals before the Resource Management and Planning Appeals Tribunal.
- Heritage Tasmania delivered professional development and training to builders, architecture and planning students through guest lectures.
- Stakeholders and peak bodies were engaged as part of the review of the *Strata Titles Act 1998* resulting in the drafting of a *'Review of the Strata Titles Act 1998 Consultation Feedback Report'* to develop a flexible legislative basis for both the planning and development of strata titles developments and day-to-day management and administration of bodies corporate.
- As a member of the Australian Registrars National Electronic Conveyancing Council (ARNECC), continued to work with all Australian jurisdictions and participants in the conveyancing industry to implement national electronic conveyancing.
- Continued engagement and awareness activities in support of growing location knowledge in Tasmania, including:
 - collaboration with government agencies, university/schools and the Tasmanian Agricultural Productivity Group;
 - presenting at forums and events like AGFEST, Surveying and Spatial Sciences Institute conferences (SSSI), and Precision Agriculture, Australian Institute of Conveyancing Conference;
 - conducting LIST training courses for NRM Regional bodies, and Tasmanian Agricultural Productivity Group events; and

- the publication of location matters newsletter and Facebook content about products and services related to land and spatial information



Agriculture, Forestry and Water

Agriculture

- Expanded information services for industry with the launch of *AgriBusiness Insights* a forward-looking publication to complement the annual *Tasmanian Agrifood ScoreCard*.
- Updated online business planning tools and expanded service provision through FarmPoint by phone and online.
- Met regularly with peak bodies and key business representatives to monitor current issues and inform significant policy developments.
- Department representatives participated in the TIA Advisory Board, which meets four times a year and includes industry members.

Game Services Tasmania

- Facilitated stakeholder meetings and digital engagement opportunities including with the Tasmanian Game Council on the review of regulations under the *Nature Conservation Act 2002*.
- Increased stakeholder awareness through development of a *Tasmanian Wild Fallow Deer Management Plan* and publication of *Game Tracks 2020*.
- Undertook property inspections and stakeholder engagement as necessary to assess 1 944 crop and property protection permit applications.

Forestry Policy

- Supported the development of the Trade Tasmania's forestry promotional video, delivered through the Department of State Growth.
- Participated in the Tasmanian Forest and Forest Products Network steering committee and various sub-committees.
- Participated in the Tasmanian Regional Forestry Hub steering committee.

Water Resources

- Initial engagement commenced to understand Tasmanian Aboriginal people's interests and connection to freshwater systems and to establish how future engagement should be undertaken to support meaningful discussions.
- Seven meetings with individual key stakeholder groups and three community Consultative Group meetings to provide input into the review of Water Management Plans for the Mersey River and Lakes Sorell and Crescent.
- Water licence compliance audits enable engagement and education with licence holders regarding their obligations for water extraction.
- Fact sheets and supporting information for water licensing, dam permits, well works permits and drillers licenses were provided online. Community access to river flow information was provided by access to the NRE Tas Water Information Web Portal.

- Stakeholder engagement regarding dam safety regulation and dam owner obligations was undertaken.



Marine Resources

- The first stage of public consultation on the Review of the *Living Marine Resources Management Act 1995* was undertaken.
- The Recreational Sea Fishing Strategy 2021-2030 was released following extensive public consultation. It provides a 10-year vision for recreational sea fishing in Tasmania, with a focus on fishers being more involved in determining the future of fishing and looking after fish stocks.
- Ongoing regular industry engagement through the five Fishery Advisory Committees and ShellMAP Management Committee, peak bodies and industry representatives.
- Development of a new Towards a 10-Year Salmon Plan commenced with preliminary engagement with stakeholder groups and delivery of the 2022 Salmon Symposium, coordinated by the independent Blue Economy Cooperative Research Centre (Blue Economy CRC).
- The General Manager of Marine Resources chaired the National Aquaculture Committee of the Australia Fisheries Management Forum which made key contributions to development of new seaweed management programs.
- Participated in diverse research working groups and research and outreach collaborations with the University of Tasmania's Centre for Marine Socioecology and IMAS via the SMRAC. NRE Tas is also represented on the Blue Economy CRC Participants Committee.



Environment

- Community consultation on the reservation of Future Potential Production Forest land within the TWWHA was undertaken. Draft proclamations were developed and tabled in Parliament.
- The development of the community-led Wildlife Rehabilitation Sector Strategy and Action Plan 2022-24 and a funding commitment was provided by the Tasmanian Government.
- Public consultation on a draft *Environmental Management and Pollution Control Act 1994* amendment Bill. The amendment Bill objective is to strengthen the independence of the EPA, allow for the making of Environmental Standards as disallowable instruments and give the Director, EPA the power to release monitoring data.
- Public consultation was undertaken on a position paper in relation to proposed Marine Finfish Environmental Standards.
- Landcare Actions Grants were delivered in partnership with the Tasmanian Farmers and Graziers Association and Landcare Tasmania. The program promotes enhanced land management practices.
- Consultation was undertaken to develop two 10-year strategies to manage biosecurity and climate change risks and impacts to natural values in the TWWHA.
- Continued support was provided to the Threatened Species Scientific Advisory Committee and the Community Review Committee, which play key roles in the assessment and listing of threatened species and providing input into statutory conservation plans for threatened flora and fauna.

- Local government initiative Rethink Waste was supported by the Department to continue and enhance its activities in waste education and awareness.
- Keep Australia Beautiful (Tasmania) was supported, to continue its work in promoting sustainable communities and reducing litter. In addition, support was provided to the Keep Australia Beautiful Sustainable Schools Grant Program.
- Waste-related teaching resources were reviewed and updated. This included resources on litter, paper, plastic, and food waste.
- Professional learning using waste teaching resources was provided at the Australian Association for Environmental Education conference in conjunction with the Department of Education.
- Report Rubbish was supported as the means for members of the community to report the location of rubbish and dumping for clean-up purposes.
- Public awareness campaigns were delivered to support the introduction of the landfill levy as part of the Government's implementation of the Waste and Resource Recovery Act 2022.
- The Waste and Resource Recovery Newsletter was established with a reader base of approximately 3000.
- Tasmania's significant waste and resource recovery initiatives were promoted at the Waste Management and Resource Recovery Association of Australia Conference 2021, the Local Government Association of Tasmania conference 2021 and the Science Week Festival of Bright Ideas 2021.



Office of Racing Integrity

- The Office of Racing Integrity functions are performed with appropriate collaboration and consultation with relevant regulatory agencies, local and national peak industry bodies, industry participants, and Tasracing as the commercial arm of the Tasmanian racing industry.



Biosecurity Tasmania

- Commencement of second tranche of amendments to the *Cat Management Act 2009*, delivery of the Tasmanian Cat Management Plan and implementation of the amendments to the *Cat Management Act 2009*.
- The Weeds Action Fund (WAF) continues to support projects to tackle weeds that pose a threat to Tasmania's primary industries and environment. Stage 2 of the WAF is being delivered by NRM North in partnership with Cradle Coast and NRM South.
- Biosecurity Tasmania initiated delivery of the Tasmanian Highly Invasive Perennial Grasses Project, a 2-year, project, funded through the Australian Government, Enhancing National Pest Animal and Weed Management Program. This project aims to coordinate and support landowners to improve agricultural productivity and protect significant environmental values from the impacts of priority invasive grasses, including serrated tussock, Chilean needle grass and African lovegrass.
- Biosecurity Tasmania assisted in the response to the Japanese Encephalitis Virus outbreak on the east coast of the mainland and increased surveillance and awareness raising activities with stakeholders.

- The Tomato Potato Psyllid Survey Tasmania 2020-21 was successfully finalised. The sticky trap survey called for volunteers from members of the public and has enabled monitoring of pests for this project, the National Plant Health Surveillance Program and for the National Citrus Surveillance Program.
- An updated edition of the Plant Biosecurity Manual Tasmania was released to help importers, exporters and the broader public understand the current requirements for the import and export of plants, plant products, and other prescribed matter.



Parks and Wildlife

- The Parks and Wildlife Service delivered the Discovery Ranger Program through the peak season of 2020-21. The program was targeted to key visitor locations.
- The following public consultation processes were held:
 - Cockle Creek Upgrade Project Precinct Plan released for public comment.
 - Draft Discussion Papers for the new Maria Island National Park and Ille des Phoques Nature Reserve Management Plan and Darlington Probation Station Site Plan was released for public comment, and public meetings were held in Triabunna, Hobart and Launceston.
 - TWWHA Draft Fire Management Plan released for public comment.
 - Lower Gordon River Recreation Zone Plan released for public comment.
 - Dial Range Recreation Management Plan released for public comment.
- Several Environmental Impact Statements were also advertised for public comment including the Freycinet Foreshore Shared Use Track, Arthur Highway – Eaglehawk Neck Safety Upgrade, Bridgewater Bridge Project, and Tippagoree Hills Mountain Bike Trails.

Publications

The Department's list of publications for 2020-21 can be found in the Appendix on pages 192-198.

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 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 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 17 - Right to Information Applications 2021-22

| Right to Information Requests | Number |
|--|--------|
| Applications | |
| Carried over from 2020-21 | 12 |
| Received in 2021-22 | 72 |
| Transferred to another department in full | 2 |
| Withdrawn by the applicant | 1 |
| Application refused | 1 |
| Determined during the financial year | 72 |
| Outcomes of applications for information determined in the period | |
| Requested information was provided in full | 35 |
| Requested information was provided in part (part exempt) | 24 |
| Requested information was not provided (all exempt) | 5 |

| Right to Information Requests | Number |
|--|---------------|
| Information relevant to the application was not held by the Department | 4 |
| Information actively disclosed | 4 |
| 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) | 1 |
| s.9, s.12 – information is otherwise available or will become available in the next 12 months | 0 |
| s.10, s.19 – application may be refused if resources unreasonably diverted | 0 |
| s.20 – repeat or vexatious applications may be refused | 0 |
| s.25 – Executive Council information | 0 |
| s.26 – Cabinet information | 1 |
| s.27 – internal briefing information of a Minister | 4 |
| 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 | 6 |
| s.32 – information relating to closed meetings of Councils | 0 |
| s.34 – information communicated by other jurisdictions | 0 |
| s.35 – internal deliberative information | 6 |
| s.36 – personal information of a person | 3 |
| 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 | 4 |
| 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 | 4 |
| Time taken to make decisions | |
| Within the statutory time limit | 68 |
| Over the statutory time limit | 4 |

| Right to Information Requests | Number |
|--|--------|
| Internal reviews | |
| Requested during 2021-22 | 2 |
| Determined during the financial year (total) | 2 |
| Those where the decision was upheld in full | 2 |
| Those where the decision was upheld in part | 0 |
| Those where the decision was reversed | 0 |
| External reviews by the Ombudsman | |
| Requested during 2020-21 | 1 |
| Determined (including those carried over from 2019-20) | 6 |
| Decision was upheld in full | 1 |
| Decision was upheld in part | 5 |
| Decision was reversed | 0 |

Source: NRE Tas records.

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

Email: right2info@nre.tas.gov.au

Post: Department of Natural Resources and Environment Tasmania
GPO Box 44
HOBART TAS 7001

OUR PEOPLE AND CULTURE

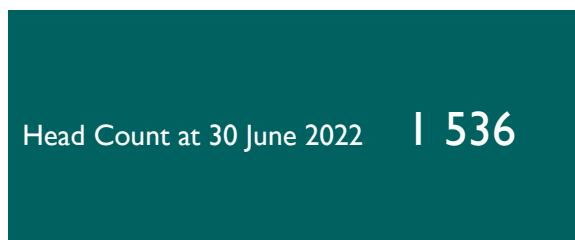
Strategy and Business Services Division

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

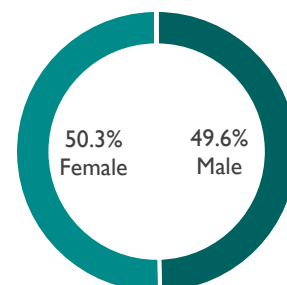
People and Culture Business Unit

People and Culture, within the Strategy and Business Services Division provides the programs, advice, policies, and procedures to ensure NRE Tasmania has the right people, in the right roles, for now and the future and that our people are safe, capable, and engaged. People and Performance Partners who are embedded in each Division act as the link between the organisation and the broader People and Culture team, ensuring that people, processes and initiatives are aligned to Department needs and are implemented and supported. People and Culture ‘centres of excellence’ provide services in the areas of work health, safety and wellbeing; workers compensation; recruitment; workforce administration and job design; payroll; reporting; learning and development; early career programs; performance management; and industrial and employee relations.

Employment Statistics



| | |
|-------------|-----|
| Male | 762 |
| Female | 773 |
| Unspecified | 1 |



Employment numbers are based on the number of people employed either full-time, part-time, or casually. It includes substantive arrangements only. It also includes data related to IFS, RTBG, FPA and PFT which are independent authorities. Those seconded from another State Service Department are included and secondments out of the Department are excluded.

Age and salary

Table 18 – Age profile at 30 June

| Age Range | Male | Female | U/s* | Total |
|--------------|------------|------------|----------|--------------|
| 15 - 19 | 1 | 9 | | 10 |
| 20 - 24 | 13 | 25 | | 38 |
| 25 - 29 | 41 | 75 | | 116 |
| 30 - 34 | 60 | 82 | | 142 |
| 35 - 39 | 79 | 86 | | 165 |
| 40 - 44 | 88 | 107 | | 195 |
| 45 - 49 | 101 | 114 | | 215 |
| 50 - 54 | 129 | 101 | 1 | 231 |
| 55 - 59 | 127 | 90 | | 217 |
| 60 - 64 | 81 | 61 | | 142 |
| 65+ | 42 | 23 | | 65 |
| Total | 762 | 773 | 1 | 1 536 |

Table 19 – Salary profile at 30 June

| Salary Range | Male | Female | U/s* | Total |
|-----------------------|------------|------------|----------|-------------|
| <\$30 000 | 0 | 4 | | 4 |
| \$30 000 - \$39 999 | 0 | 0 | | 0 |
| \$40 000 - \$49 999 | 3 | 14 | | 17 |
| \$50 000 - \$59 999 | 37 | 68 | | 105 |
| \$60 000 - \$69 999 | 159 | 181 | 1 | 341 |
| \$70 000 - \$79 999 | 135 | 160 | | 295 |
| \$80 000 - \$89 999 | 102 | 92 | | 194 |
| \$90 000 - \$99 999 | 79 | 58 | | 137 |
| \$100 000 - \$109 999 | 42 | 40 | | 82 |
| \$110 000 - \$119 999 | 101 | 91 | | 192 |
| \$120 000 + | 104 | 65 | | 169 |
| Total | 762 | 773 | 1 | 1536 |

* U/s = unspecified

Employment status and classification

Table 20 – Classification profile at 30 June

| Classification | Male | Female | U/s* | Total |
|----------------|------------|------------|----------|-------------|
| Bands 1 - 3 | 297 | 363 | 1 | 661 |
| Bands 4 - 6 | 307 | 285 | | 592 |
| Bands 7 - 8 | 141 | 110 | | 251 |
| Bands 9 - 10 | 7 | 2 | | 9 |
| SES | 10 | 13 | | 23 |
| Total | 762 | 773 | 1 | 1536 |

Table 21 – Employment status at 30 June

| Employment status | Male | Female | U/s* | Total |
|----------------------|------------|------------|----------|-------------|
| Permanent full-time | 514 | 336 | | 850 |
| Permanent part-time | 88 | 224 | | 312 |
| Fixed term full-time | 72 | 77 | | 149 |
| Fixed term part-time | 63 | 104 | 1 | 168 |
| Fixed term casual | 15 | 19 | | 34 |
| SES | 10 | 13 | | 23 |
| Total | 762 | 773 | 1 | 1536 |

Employment by Output Group (FTE)

Table 22 – Employment at 30 June (FTE)

| Output Group | | Paid FTEs ¹ | | | |
|---|---|------------------------|-----------------|----------------|--------------------|
| | | 2019 | 2020 | 2021 | 2022 |
| Output Group 1 | Land Tasmania | 111.1 | 106.22 | 119.42 | 111.36 |
| Output Group 2 | Primary Industries | 75.65 | 70.68 | 78.90 | 95.17 |
| Output Group 3 | Natural and Cultural Heritage ⁴ | 155.87 | 151.50 | 149.30 | 179.84 |
| Output Group 4 | Water Resources | 37.31 | 37.01 | 35.21 | 37.76 |
| Output Group 5 | Racing Regulation and Policy | 24.93 | 25.84 | 27.32 | 24.11 |
| Output Group 6 | Biosecurity Tasmania | 177.03 | 171.32 | 238.15 | 209.34 |
| Output Group 7 | Environment Protection and Analytical Services ³ | 132.04 | 128.01 | 138.40 | 62.73 ³ |
| Output Group 8 | Parks and Wildlife Management | 362.33 | 370.39 | 373.84 | 376.9 |
| Corporate support activities | | 142.86 | 156.18 | 151.47 | 169.01 |
| Departmental subtotal | | 1188.1 | 1 232.44 | 1312.01 | 1266.22 |
| Other bodies administered by NRE Tas | | | | | |
| Inland Fisheries Service (IFS) | | 18.60 | 17.75 | 19.60 | 19.21 |
| Other bodies subtotal | | 18.60 | 17.75 | 19.60 | 19.21 |
| Other | | | | | |
| Parental leave, leave without pay, external secondments | | 36.94 | 25.11 | 51.37 | 80.00 |
| Total² | | 1243.64 | 1 275.30 | 1382.98 | 1365.43 |

Source: NRE Tas 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. NRE Tas staff seconded to IMAS and TIA are included in the category 'Other'.
4. Output Group 3 includes the Royal Tasmanian Botanical Gardens.

Commencements and Separations

Table 23 – Total employee commencements and separations by category 2021-22

| Commencements | Number |
|---|---------------|
| Head of Agency/Prescribed Officer/Senior Executive commencement | 8 |
| Permanent commencements ¹ | 136 |
| Fixed term commencements ² | 338 |
| Casual commencements | 24 |
| Separations | Number |
| Head of Agency/Prescribed Officer/Senior Executive cessations | 3 |
| Permanent cessations | 105 |
| Fixed term cessations | 273 |
| Casual cessations | 32 |

Source: NRE Tas HR records.

Notes:

- Reconciliation of employee head count and commencement/cessation data is subject to system and timing issues.
- This table includes data related to IFS, RTBG, FPA and PFT which are independent authorities, and secondments (employee movement outside the State Service), including staff seconded to IMAS and TIA.
- PFT and FPA have been included from 2022, and EPA excluded.
- 2020-21 saw a large increase on previous years in fixed term commencements due to the creation of the Border Control team in response to COVID-19. This increase continued in 2021-22.

Leave Liability

Table 24 – Estimated value of leave liability at 30 June

| | \$ '000 |
|--------------------|----------------|
| Annual leave | 10 344 |
| Long service leave | 23 100 |
| Total | 33 444 |

Source: NRE Tas records.

Note:

- 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 25 – Leave entitlements 2021-22

| | Days |
|---|-------|
| Average recreation leave per employee, including pro-rata | 17.45 |
| Average long service leave per employee | 37.07 |

Source: NRE Tas HR records.

Note:

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

Workplace Diversity

NRE Tas is committed to an inclusive and diverse workforce.

The Department promotes a workplace where equality and respect underpin all that we do. This is supported by internal strategies, policies and procedures as well as involvement in wider initiatives such as the Whole of Government Diversity and Inclusion Reference Group and Tasmanian Government's commitment to implement the 'Our Watch Workplace Equality and Respect Standards'.

The Workplace Equality and Respect Standards Working Group together developed an Action Plan that helps address the gaps identified in the Department's self-assessment against the Workplace Equality and Respect Standards. Membership of the Working Group is open to all employees across all areas of the Department.

NRE Tas continues to work under the *Disability Framework for Action*, supporting initiatives that aim;

- *to enhance inclusiveness and accessibility of the services and supports we offer.*
 - Volunteers at NRE Tas are registering in the Better Impact system and self-declaring any accessibility needs or disability requirements, resulting in adjustments being made so that opportunities are available to all.
 - The development of a cover sheet for recruitment which outlines mobility and accessibility requirements.
- *to support economic security by facilitating stronger relationships and identifying placements in collaboration with Disability Employment Service providers to build an inclusive and diverse workplace.*
 - Work placement opportunities were created through the cooperation of the Parks & Wildlife Division, Wise Employment Services and the NDIS.
- *to promote health and wellbeing awareness and training.*
 - Embedding an inclusive and safe culture has been supported by the delivery of Mental Health and Wellbeing programs that build awareness and strengthen capabilities. Over 500 employees have participated in online training in managing mental health risks at work.
 - Recruitment, induction and training of new Workplace Contact Officers was completed during the year. A total of 24 Contact Officers were appointed across Tasmania, all participating in training provided by Equal Opportunities Tasmania.

The Department continues to invest in entry level employment programs with continued participation in the School Based Traineeship Program and investment in the Department's Cadetship Program. In 2022 NRE Tas launched the Department's Graduate Program with the recruitment of four Graduates.

Through our See it. Do it. Dream it. project, we continue to build gender equality by increasing the visibility of the variety of operational and field-based roles young females and women are employed in within their community, particularly from regionally remote areas.

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

Table 26 – Employment of people by category 2021-22

| | 2018-19 | | 2019-20 | | 2020-21 | | 2021-22 | |
|--|---------|--------|---------|--------|---------|--------|---------|--------|
| | Number | % | Number | % | Number | % | Number | % |
| People with a disability | 10 | 0.70% | 10 | 0.70% | 9 | 0.57% | 7 | 0.46% |
| Aboriginal and Torres Strait Islander people | 46 | 3.10% | 51 | 3.40% | 56 | 3.57% | 54 | 3.52% |
| Diverse cultural and linguistic backgrounds | 7 | 0.50% | 8 | 0.50% | 5 | 0.32% | 4 | 0.26% |
| Young people < 25 | 38 | 2.50% | 36 | 2.40% | 38 | 2.42% | 48 | 3.13% |
| Young people < 30 | 117 | 7.80% | 118 | 7.80% | 145 | 9.24% | 306 | 19.92% |
| Male | 808 | 54.10% | 805 | 53.10% | 818 | 52.10% | 762 | 49.61% |
| Female | 686 | 45.90% | 711 | 46.90% | 751 | 47.83% | 773 | 50.32% |
| Unspecified | - | - | 1 | 0.10% | 1 | 0.06% | 1 | 0.07% |

Source: NRE Tas records.

Notes:

- Employment numbers are based on the number of people employed either full-time, part-time or casually as of 30 June 2022 and include employees on unpaid leave and secondment and can be referred to as a 'head count' measure.
- This table includes data related to IFS, RTBG, FPA and PFT which are independent authorities, and secondments (employee movement outside the State Service), including staff seconded to IMAS and TIA.
- PFT and FPA have been included from 2022, and EPA excluded.

Work Health and Safety

The Department continued to promote contemporary Work, Health, Safety and Wellbeing strategies and solutions.

Key work health and safety (WHS) focus areas for the year included:

- The roll out of SafeT, an electronic WHS Incident and Hazard reporting system in November 2021. This has increased the reporting of incidents and hazards and allows the Department to track the implementation of corrective actions across the organisation.
- An external review of the WHS management system, which identified several opportunities to improve and enhance the WHS management. These improvements are included in a WHS Annual Improvement Plan.
- Appointment of a WHS and Wellbeing Manager to support coordination and further implementation of the WHS Management System and establishment of an Executive Safety Committee providing an additional layer of governance. Divisional WHS governance has also been strengthened.
- Continued the review of the Safety Management System (SMS) to improve the workflow and understanding of the SMS for all workers: documents are being redesigned and simplified and access to the system will be easier for all workers.

Table 27 - Workers' compensation, new claims by nature of injury

| Nature of injury | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|-----------|-----------|-----------|-----------|-----------|
| Intracranial injuries | 0 | 0 | 2 | 0 | 1 |
| Fractures | 3 | 2 | 1 | 1 | 2 |
| Wounds, lacerations, amputations and internal organ damage | 4 | 12 | 10 | 11 | 8 |
| Burns | 0 | 0 | 0 | 1 | 3 |
| Injury to nerves and spinal cord | 0 | 0 | 0 | 0 | 0 |
| Traumatic joint/ligament and muscle/tendon injury | 14 | 4 | 6 | 8 | 5 |
| Other injuries | 3 | 2 | 2 | 3 | 4 |
| Musculoskeletal and connective tissue disease | 25 | 27 | 26 | 26 | 24 |
| Mental impacts | 15 | 7 | 5 | 8 | 7 |
| Digestive system diseases | 0 | 0 | 0 | 1 | 0 |
| Skin and subcutaneous tissue diseases | 1 | 0 | 0 | 0 | 1 |
| Nervous system and sense organ diseases | 0 | 1 | 0 | 3 | 1 |
| Respiratory system diseases | 0 | 0 | 0 | 0 | 1 |
| Circulatory system disease | 0 | 1 | 0 | 0 | 0 |
| Infection and parasitic disease | 1 | 1 | 0 | 1 | 0 |
| Neoplasms (cancer) | 0 | 0 | 0 | 0 | 0 |
| Other diseases | 0 | 1 | 0 | 0 | 1 |
| Other claims ¹ | 0 | 0 | 0 | 1 | 0 |
| No injury | 2 | 0 | 0 | 0 | 0 |
| Total | 68 | 58 | 52 | 64 | 58 |

Source: Tasmanian Fund Administration Agent (Jardine Lloyd Thompson)

Notes:

1. Other claims capture other injury/disease classifications as per the Type of Occurrence Classification System (TOOCS) standards. This category has not been reported in previous annual reports due to an absence of this type of claim.

Public Interest Disclosures

The Department is committed to the aims and objectives of the *Public Interest Disclosures Act 2002* (the Act). It does not tolerate improper conduct by its employees, officers or members and encourages the reporting of such behaviours.

Under the Act, the Department is required to include information relating to certain public interest disclosure matters.

In accordance with the requirements of section 86 of the Act, the Department reports that in 2021-22:

- its procedures under the Act were updated and continued to be available on the Department's website – <https://nre.tas.gov.au/about-the-department/governance-policies-and-legislation/public-interest-disclosures>
- one disclosure of public interest was made to the Department that the Department determined to be a public interest disclosure
- the Department investigated the public interest disclosure, and the investigation was completed as of 30 June 2022
- no disclosed matters were referred to the Department by the Ombudsman
- no disclosed matters were referred by the Department to the Ombudsman to investigate
- no investigations of disclosed matters were taken over by the Ombudsman from the Department
- there were no disclosed matters that the Department decided not to investigate
- the Ombudsman did not make any recommendations under the Act that relate to the Department

Superannuation

I, Jason Jacobi, Acting Secretary, Department of Natural Resources and Environment Tasmania, hereby certify that the Department of Natural Resources and Environment Tasmania 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.

Jason Jacobi

A/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 is listed in the following table.

Table 28 - Electricity and fuel use

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|-----------|-----------|-----------|-----------|-----------|
| Electricity use by kWh ¹ | 5 907 062 | 5 672 283 | 7 705 691 | 7 761 362 | 8 308 097 |
| <i>Electricity use, kWh per FTE³</i> | 4 972 | 4 602 | 6 353 | 5 828 | 6 085 |
| Fleet vehicle travel – litres of fuel ² | 736 011 | 725 464 | 718 162 | 707 921 | 670 564 |
| <i>Fleet vehicle travel – litres of fuel per FTE³</i> | 619 | 588 | 592 | 532 | 491 |
| Air Travel – Passenger KM's | | | | | 71 269 |

Source: NRE Tas records.

Greenhouse gas emissions report

Table 29 - Tonnes CO₂e¹

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-2022 |
|--|--------------|--------------|--------------|--------------|--------------|
| Electricity use by Tonnes CO ₂ e | 1 118 | 1 078 | 1 156 | 1 330 | 1 329 |
| Fleet vehicle travel by Tonnes CO ₂ e | 1 779 | 1 898 | 1 898 | 1 851 | 1 737 |
| Air Travel by Tonnes CO ₂ e | | | | | 18 |
| Total Tonnes CO₂e | 2 897 | 2 976 | 3 054 | 3 181 | 3 084 |
| <i>Tonnes CO₂e per FTE</i> | <i>2.40</i> | <i>2.41</i> | <i>1.56</i> | <i>2.42</i> | <i>2.26</i> |

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

Notes:

- In 2019-2020 the Tasmanian Government implemented a new whole of government energy and emissions reporting system. NRE Tas 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 NRE Tas.
- Fuel data is derived from fleet vehicles, vehicle hire and bulk fuel purchases on whole of government contracts managed by Department of Treasury and Finance as well as direct purchases by NRE Tas.
- FTEs refers to paid staff as of 30 June 2022 (1365.43), including those on secondment, parental leave or leave without pay.
 - Greenhouse gas emissions are calculated using emissions factors and methods from the *National Greenhouse and Energy Reporting (Measurement) Determination 2008* and published in the *National Greenhouse Accounts Factors* from 2020 onwards. Note that these emissions factors are calculated each year and the factor for scope 2 emissions from grid delivered electricity in Tasmania is slightly higher for 2021 than for 2020 or 2022.
 - Where data is available fuel use is recorded as diesel, ethanol blend and petrol. Each fuel type has its own emissions factor calculation.
 - The above figures do not include bottled LPG purchases.
 - Bulk fuel usage data is not available for PWS for 2021-2022 at time of report.
 - Air Travel data is now included from 2021-2022 when Agriculture, Forestry & Water, Marine Resources and Biosecurity Tasmania provided reports.

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 <http://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 2021-22, the infrastructure asset class was revalued by the Valuer-General to fair value as at 30 June 2022. Infrastructure assets under the valuation threshold of \$50 000, were indexed to fair value as at 30 June 2022, based on indices provided by the Valuer-General. The resulting changes in asset values were recognised as other comprehensive income reflecting a total revaluation increment of \$53.44 million.

Land and buildings were indexed to fair value as at 30 June 2022, based on indices provided by the Valuer-General. Intangible abalone quota units were independently revalued in 2021-22 to fair value. The resulting changes in asset values were recognised as other comprehensive income reflecting a total revaluation increment of \$267.52 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 six members, including an independent Chair, two independent members and three internal members. The composition of the Committee supports the recommendations contained in the report of the Auditor General, *Effectiveness of Internal Audit, August 2020*, to further the independence of the Committee from Departmental management.

The Committee is continuing to focus on the development and implementation of the Department's Enterprise Risk Management Framework. The 2021-22 work schedule included audits of protocols and processes for Information Technology Security Governance and a review of Payroll Processes for compliance with relevant awards and agreements.

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 2021-22.

Table 30 - Loss and damage to public property or money 2021-22

| Category | Number of new claims ¹ | Total paid by insurers \$ |
|-------------------|-----------------------------------|---------------------------|
| Property | 4 | 475 000 |
| Fraud | 0 | 0 |
| Personal accident | 0 | 0 |
| Public liability | 1 | 34 000 |
| Motor vehicle | 51 | 134 260 |
| Total | 56 | 643 260 |

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

Note:

1. The total value of the claim represents gross excesses, except for motor vehicles which are net of excesses.

Table 31 - Write-offs 2021-22

| Category | Number of debts | Amount \$ |
|-----------------|-----------------|--------------|
| Debtors < \$500 | 39 | 2 414 |
| Debtors > \$500 | 0 | 0 |
| Total | 39 | 2 414 |

Source: NRE Tas records.

Major Capital Projects

Ongoing projects and programs

Table 32 - Major capital projects uncompleted as at 30 June 2022

| | Estimated total cost \$'000 | Expenses 2021-22 \$'000 | Estimated cost to complete \$'000 | Estimated completion financial year |
|--|--------------------------------|-------------------------------|--------------------------------------|--|
| Agricultural Research Development and Extension White Paper – Modernise our Research Farms | 7 000 | ... | 2 000 | 2022-23 |
| Arthur-Pieman Conservation Area | 10 000 | 20 | 9 980 | 2024-25 |
| Cockle Creek Camping and Access Upgrade | 3 000 | 100 | 2 900 | 2025-26 |
| Community Recovery Fund - Parks Infrastructure | 8 300 | 3 350 | 300 | 2022-23 |
| Cradle Mountain Experience | 61 040 | 283 | 59 227 | 2025-26 |
| Cradle Mountain Visitor Experience | 25 710 | 4 350 | 700 | 2022-23 |
| Crumbed Rubber Production | 4 000 | 200 | 3 800 | 2025-26 |
| Fisheries Digital Transition Project | 6 150 | 550 | 1 900 | 2022-23 |
| Freycinet Peninsula Wastewater | 8 400 | 660 | 7 640 | 2022-23 |
| Freycinet Tourism Icons Project | 7 200 | 605 | 5 549 | 2022-23 |
| Improved State-wide Visitor Infrastructure | 16 000 | 2 150 | 700 | 2022-23 |
| National and World Heritage Projects | 4 804 | 3 947 | 655 | 2022-23 |
| National Parks – Maintenance Boost ¹ | 10 050 | 2 256 | 1 150 | 2022-23 |
| Next Iconic Walk ¹ | 40 000 | 200 | 39 000 | 2027-28 |
| Recreational Fishing – Improved Boat and Trailer Parking | 2 200 | 90 | 500 | 2022-23 |
| Tasmanian Agricultural Precinct | 15 000 | 280 | 14 720 | 2024-25 |

Source: NRE Tas Finance records.

Notes:

- I. Additional funds have been provided for these projects during the year.

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 the preparation of a detailed Business Case and supporting studies currently in progress.

Capital Investment Program – Cradle Mountain Visitor Experience

This initiative delivers improved public infrastructure and facilities at Cradle Mountain, aligning with the Cradle Mountain Experience Master Plan. Construction of the Visitor Gateway is now complete with the new visitor centre and associated facilities opened in January 2020. Works are continuing on the Dove Lake Viewing Shelter, which is due to be completed in Summer 2022.

Capital Investment Program – Freycinet Peninsula Wastewater

The Freycinet Peninsula Master Plan 2019 highlighted wastewater as a priority issue for the area. A subsequent Freycinet Peninsula Wastewater Feasibility Study identified a range of engineering solutions to address the wastewater management issues. In 2020-21, funding of \$8.4 million was provided to mitigate the issues within the Freycinet National Park that were identified in the Master Plan, through enabling the construction of infrastructure to transfer wastewater from the Wineglass Bay Trailhead to the sewage treatment plant, which will also undergo upgrades to improve functionality. Desludging of the sewage treatment plant lagoons was completed in 2021-22 and analysis of options for improvements to wastewater management in the national park are ongoing. The funding has also provided the local council with the ability to increase its existing Environmental Health Office resources.

Capital Investment Program – Freycinet Tourism Icons Project

In 2019-20, the Australian Government committed funding for sustainable visitor infrastructure that enhances tourism facilities, amenities and experiences at Freycinet. This includes funding a new Visitor Gateway transit hub, a second lookout over Wineglass Bay (completed in December 2020), a new foreshore shared use track connecting Coles Bay to the National Park (design and approvals completed and construction commenced in 2021-22) and implementing an Aboriginal education program that assists Tasmanian Aboriginal communities to increase the cultural understanding of visitors and tourism providers.

Capital Investment Program – National and World Heritage Projects

Funding was provided by the Australian Government in 2020-21 for environmental restoration and recovery measures through the COVID-19 Relief and Recovery Fund. This has enabled the redevelopment of huts on the Overland Track and a new camping area, and amenities for the Walls of Jerusalem recreation zone, all within the Tasmanian Wilderness World Heritage Area. Works are nearing completion on the Walls of Jerusalem project, with new access tracks, toilets and camping platforms expected to be opened in Spring 2022. Construction for the Overland Track Huts (Kia Ora and Windemere) commenced in November 2021 and are expected to be completed in Spring 2022. In addition, grants were provided to the Brickendon and Woolmers estates for further conservation works and to maximise their tourism offerings.

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 and a comprehensive feasibility study for this project, including an economic and social impact assessment, has now been completed.

The project has progressed to stage two, which includes designing the detailed visitor experience and infrastructure, planning and environmental assessment and approvals, and engaging construction companies to commence work.

Tenders and Consultancies

In accordance with Government policy and guidelines, the Department procures goods and services, 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 2021-22, the Department awarded 38 contracts totalling \$12.6 million. Of these, 30 contracts totalling \$9.5 million were awarded to Tasmanian businesses.

Table 33 - Summary of participation by local business
(for contracts tenders and/or quotation processes of \$50 000 or over, ex GST)

| Tender process | 2021-22 |
|---|----------------|
| Number of tenders awarded | 38 |
| Total number of contracts awarded to Tasmanian businesses | 30 |
| Total value of contracts awarded (\$'000) | 12 612 |
| Total value of contracts awarded to Tasmanian businesses (\$'000) | 9 489 |
| Total number of tenders called and/or quotation processes run | 33 |
| Total number of bids and/or written quotations received | 87 |
| Total number of bids and/or written quotations received from Tasmanian businesses | 65 |

Source: NRE Tas procurement records and Treasury Tenders website.

Table 34 - Major contracts issued in 2021-22 (\$50 000 and over, excluding consultants)

| Name of contractor | Location of contractor | Description of contract | Period of contract (From/To) | Total value of contract (\$) |
|--|-------------------------|--|------------------------------|------------------------------|
| Geometry Pty Ltd | Battery Point TAS | Software support services - VISTAS (Property and Valuation System) | one-off purchase | 57 600 |
| Grating Tasmania Pty Ltd | Derwent Park TAS | Supply of sheeting for Fire Recovery project | one-off purchase | 195 000 |
| Sam The Man | West Ulverstone TAS | Cleaning services at Cradle Mountain - Waldheim Cabins and Ranger Station - Interpretation Centre | 1/09/2021 31/05/2022 | 99 780 |
| Andrew Shepherdson | Riverside TAS | Walls of Jerusalem National Park - Development of Dixons Kingdom campsite area | 4/10/2021 28/01/2022 | 134 365 |
| Tascon Constructions Pty Ltd | Moonah TAS | Minor works - Molecular laboratory refurbishment - New Town Research Laboratories | 16/08/2021 17/09/2021 | 159 127 |
| Phil Templeton Building (Aust) Pty Ltd | West Ulverstone TAS | Major works - Stanley Field Centre Office Upgrades - Office and workshop building construction | 1/09/2021 31/05/2022 | 329 808 |
| NM ARM Pty Ltd | Newstead TAS | Freycinet 3 Lagoons Sewage Treatment Plant – Sludge removal | 17/09/2021 10/12/2021 | 316 016 |
| Anstie Constructions (Tas) Pty Ltd | South Launceston TAS | Ben Lomond Public Shelter - replacement | 22/09/2021 2/02/2023 | 2 110 000 |
| Print Mail Logistics | Dowsing Point TAS | Supply of printed licencing materials for the 2022 - 2024 game seasons | 1/01/2022 31/12/2024 | 124 376 |
| AJR Construct Pty Ltd | Spreyton TAS | East Coast Camping Project - Stage 3 works - Construction of toilets at Little Beach and Stumps Bay | 1/02/2022 10/06/2022 | \$04 475 |
| AJR Construct Pty Ltd | Spreyton TAS | Overland Track Hut Replacement - Kia Ora Visitor Node | 1/11/2021 31/07/2022 | 1 540 364 |
| Mtn Trails Pty Ltd | Lindisfarne TAS | Cracroft Track works (Eastern Arthur Range Traverse) - Fire Recovery Project - Southwest National Park - Portion I | 9/12/2021 30/06/2022 | 116 745 |

| Name of contractor | Location of contractor | Description of contract | Period of contract (From/To) | Total value of contract (\$) |
|--|-------------------------------|--|-------------------------------------|-------------------------------------|
| Hart Drystone | Sandford TAS | Cracroft Track works (Eastern Arthur Range Traverse) - Fire Recovery Project - Southwest National Park - Portion 2 | 9/12/2021 30/06/2022 | 114 596 |
| Trailblazer Tracks Pty Ltd | Moonah TAS | Cracroft Track works (Eastern Arthur Range Traverse) - Fire Recovery Project - Southwest National Park - Portion 3 | 9/12/2021 30/06/2022 | 95 413 |
| Phil Templeton Building (Aust) Pty Ltd | West Ulverstone TAS | Construction of Bird River Pedestrian Bridge, Stairs and Walkway, Macquarie Harbour Historic Site | 13/01/2022 30/03/2022 | 134 189 |
| Andrew Shepherdson | Riverside TAS | Walls of Jerusalem National Park - Jaffa Vale Track upgrade | 24/04/2022 29/04/2022 | 88 140 |
| GHD Pty Ltd | Launceston TAS | Ben Lomond National Park - Snowmaking feasibility and economic cost benefit analysis | 24/01/2022 1/09/2022 | 149 565 |
| AJR Construct Pty Ltd | Spreyton TAS | Overland Track Hut Replacement - Windermere Visitor Node | 1/11/2021 31/07/2030 | 1 606 258 |
| Streetwise Developments Pty Ltd | St Helens TAS | Stabilisation works - Mt Pearson Dam Spillway | 2/03/2022 30/04/2022 | 64 091 |
| CLS Oceania | South Yarra VIC | Supply and installation of Vessel Monitoring Systems (VMS) in the Tasmanian Commercial Rock Lobster fishery | 23/03/2022 30/11/2026 | 330 000 |
| ESRI Australia Pty Ltd | West Melbourne VIC | Supply of GIS software under an Enterprise Licence Agreement (ELA) | 1/03/2022 28/02/2025 | 909 000 |
| East Coast Constructions Tas Pty Ltd | Coles Bay TAS | Minor works - construction of boardwalk for Freycinet Foreshore Link Track | 2/05/2022 20/06/2022 | 207 138 |
| Helicopter Resources Pty Ltd | Cambridge TAS | Helicopter Services - Standing Offer - Overland Track Huts Redevelopment Project | 21/04/2022 20/04/2025 | 0 ¹ |
| Osbourne Aviation Services | Stanley TAS | Helicopter Services - Standing Offer - Overland Track Huts Redevelopment Project | 21/04/2022 20/04/2025 | 0 ¹ |

| Name of contractor | Location of contractor | Description of contract | Period of contract (From/To) | Total value of contract (\$) |
|----------------------------------|-------------------------------|---|-------------------------------------|-------------------------------------|
| Rotor-lift Aviation | Cambridge TAS | Helicopter Services - Standing Offer - Overland Track Huts Redevelopment Project | 21/04/2022 20/04/2025 | 0 ¹ |
| Tasmanian Helicopter Services | Latrobe TAS | Helicopter Services - Standing Offer - Overland Track Huts Redevelopment Project | 21/04/2022 20/04/2025 | 0 ¹ |
| Remote Island Management | Three Hummock Island TAS | Removal of asbestos - Three Hummock Island Cottages (Staged works) | 17/05/2022 31/05/2022 | 89 462 |
| Charlie Bravo Design | West Hobart TAS | Next Iconic Walk Development of Identity and Themes | 31/05/2022 31/12/2030 | 182 000 |

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

Note:

- I. Contracts established as a panel arrangement with no fixed contract value, and instead goods and services are procured as required at an agreed unit price or rate.

Table 35 - Consultants engaged 2021-22 (\$50 000 and over)

| Name of contractor | Location of contractor | Description of consultancy | Period of contract (From To) | Total value of contract (\$) |
|---|------------------------|--|---------------------------------------|------------------------------|
| Nous Group Pty Ltd | Melbourne VIC | Specialist commercial consultancy services - Container Refund Scheme | 1/07/2021 31/07/2023 | 300 000 |
| Clayton Utz | Melbourne VIC | Legal services for the Container Refund Scheme | 1/09/2021 Until services completed | 533 330 |
| Marsden Jacob Associates | Camberwell VIC | Consultant - Research services and strategy development: Waste and resource recovery infrastructure | 15/06/2021 30/11/2021 | 246 149 |
| PricewaterhouseCoopers Consulting (Australia) Pty Ltd | South Bank VIC | Consultant services - Commercial advice for the implementation of a Container Refund Scheme | 20/09/2021 30/06/2023 | 500 000 |
| ERA Planning Pty Ltd | Hobart TAS | Consultant planner - Next Iconic Walk | 25/10/2021 28/10/2023 | 120 000 |
| Jacob Allom and Wade Pty Ltd | Battery Point TAS | Next Iconic Walk - Design services | 26/11/2021 25/11/2030 | 1 000 000 |
| KPMG | Hobart TAS | Consultancy service - Review of business services | 17/12/2021 31/03/2022 | 53 170 |
| KPMG | Melbourne VIC | Services to establish user requirements and options for the location of NRE Tas within the Tasmanian Agricultural Precinct at Launceston | 15/4/2022 30/07/2022 | 99 800 |
| Inspiring Place Pty Ltd | Hobart TAS | Consultant services - Development of a West Coast Off Road Vehicle Strategy (Tasmania) | 30/05/2022 31/03/2023 | 197 350 |
| Aither Pty Ltd | Canberra ACT | Consultancy service - Water accountability, metering and reporting framework | 19/06/2022 28/02/2023 | 204 945 |

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

Table 36 - Contracts awarded resulting from a direct/limited sourcing process

| Name of supplier | Description of the contract | Reasons for approval | Total value of contract (\$) |
|------------------------|---|--|------------------------------|
| Clayton Utz | Legal services for the Container Refund Scheme | Exceptional circumstance - specialist services | 533 330 |
| Nous Group Pty Ltd | Specialist commercial consultant services – Container Refund Scheme | Exceptional circumstance - specialist services | 300 000 |
| CLS Oceania | Supply and installation of Vessel Monitoring Systems in the Tasmanian Commercial Rock Lobster fishery | Sole source of monitoring system | 330 000 |
| ESRI Australia Pty Ltd | Supply of GIS software under an Enterprise Licence Agreement | Continuation of licence agreement | 909 000 |

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



4

Financial Statements

For the year ended 30 June 2022

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Department of Natural Resources and Environment Tasmania

Financial Statements for the year ended 30 June 2022

Statement of Certification

The accompanying Financial Statements of the Department of Natural Resources and Environment Tasmania 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 2022 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.



Jason Jacobi

Accountable Authority

6 September 2022

Auditor's Report

To the Members of Parliament

The Department of Natural Resources and Environment Tasmania

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Department of Natural Resources and Environment Tasmania (the Department), which comprises the statement of financial position as at 30 June 2022 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 2022 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 Independence 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.

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 statements 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 |
|--|---|
| Valuation of land, buildings, heritage and infrastructure assets <i>Refer to note 9.5 and 9.7</i> | |
| <p>The majority of the Department's land, building and heritage assets, \$1 674.28 million, and infrastructure assets, \$344.82 million, at 30 June 2022 are recognised at fair value and revalued on a rolling portfolio basis.</p> <p>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 these assets is an area requiring particular audit attention.</p> <p>In 2021-22, Infrastructure assets were valued on a current replacement cost basis. Land and buildings were adjusted using indices provided by the Valuer-General.</p> | <ul style="list-style-type: none"> • Evaluating the appropriateness of the valuation methodology applied to determining fair values. • Assessing the scope, expertise and independence of experts involved in the valuations. • Testing, on a sample basis, the mathematical accuracy of the valuation calculations. • Testing the accuracy of recording independent valuations in the Department's asset register and general ledger. • Evaluating indexation applied to assets between formal valuations. • Testing, on a sample basis, the mathematical accuracy of the indexation calculations. • 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.

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.

From the matters communicated with the Secretary, I determine those matters that were of most significance in the audit of the financial statements 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
Delegate of the Auditor-General
Tasmanian Audit Office

9 September 2022
Hobart

Statement of Comprehensive Income for the year ended 30 June 2022

| | Notes | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|---|-------|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | | |
| Revenue from Government | | | | |
| Appropriation revenue – operating | 6.1 | 176 285 | 186 616 | 172 005 |
| Appropriation revenue – capital | 6.1 | 22 891 | 14 969 | 15 080 |
| Other revenue from Government | 6.1 | 8 414 | 7 170 | 8 171 |
| Grants | 6.2 | 19 271 | 22 307 | 21 356 |
| Sales of goods and services | 6.3 | 24 824 | 27 280 | 23 704 |
| Fees and fines | 6.4 | 14 460 | 15 919 | 14 394 |
| Contributions received | 6.5 | 2 314 | 7 105 | 15 785 |
| Interest | 6.6 | 196 | 4 | 26 |
| Rents received | 6.7 | 5 565 | 5 531 | 4 496 |
| Other revenue | 6.8 | 2 608 | 8 280 | 11 014 |
| Total revenue from continuing operations | | 276 828 | 295 181 | 286 031 |
| Net gain/(loss) on non-financial assets | 7.1 | ... | 877 | 91 |
| Net gain/(loss) on financial instruments and statutory receivables/payables | 7.2 | ... | 109 | (190) |
| Other gain/(loss) on change in estimate of non-financial assets | 7.3 | ... | (48 051) | (7 304) |
| Total income from continuing operations | | 276 828 | 248 116 | 278 628 |
| Expenses from continuing operations | | | | |
| Employee benefits | 8.1 | 135 003 | 138 169 | 136 579 |
| Depreciation and amortisation | 8.2 | 14 081 | 23 970 | 25 110 |
| Transfers to Administered Funds | 8.3 | 5 000 | 5 000 | 5 000 |
| Supplies and consumables | 8.4 | 62 406 | 62 729 | 62 258 |
| Grants and transfer payments | 8.5 | 38 761 | 39 704 | 36 077 |
| Finance costs | 8.6 | 39 | 318 | 150 |
| Contributions provided | 8.7 | ... | 508 | 166 |
| Other expenses | 8.8 | 4 011 | 6 265 | 4 339 |
| Total expenses from continuing operations | | 259 301 | 276 663 | 269 679 |
| Net result from continuing operations | | 17 527 | (28 547) | 8 949 |
| Net result | | 17 527 | (28 547) | 8 949 |

| | Notes | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|--|-------|--------------------------|--------------------------|--------------------------|
| Other comprehensive income | | | | |
| Items that will not be reclassified to net result in subsequent periods | | | | |
| Changes in property plant and equipment revaluation reserve | | 2 260 | 303 252 | 85 780 |
| Gain/(loss) on revaluation of equity instrument through other comprehensive income | 9.2 | ... | (335) | (456) |
| Total other comprehensive income | 12.2 | 2 260 | 302 917 | 85 324 |
| Comprehensive result | | 19 787 | 274 370 | 94 273 |

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.

Statement of Financial Position as at 30 June 2022

| | Notes | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021* Actual \$'000 |
|---------------------------------|-------|--------------------------|--------------------------|---------------------------|
| Assets | | | | |
| <i>Financial assets</i> | | | | |
| Cash and cash equivalents | 13.1 | 76 848 | 98 411 | 94 048 |
| Receivables | 9.1 | 7 751 | 7 159 | 16 251 |
| Equity investments | 9.2 | 3 562 | 2 771 | 3 106 |
| <i>Non-financial assets</i> | | | | |
| Inventories | 9.3 | 1 167 | 890 | 869 |
| Assets held for sale | 9.4 | ... | 2 237 | ... |
| Property, plant and equipment | 9.5 | 1 336 511 | 1 705 596 | 1 433 518 |
| Right-of-use assets | 9.6 | 13 213 | 15 394 | 17 206 |
| Infrastructure | 9.7 | 363 323 | 349 450 | 369 089 |
| Intangibles | 9.8 | 13 437 | 14 478 | 13 451 |
| Other assets | 9.9 | 9 632 | 2 125 | 1 807 |
| Total assets | | 1 825 444 | 2 198 511 | 1 949 345 |
| Liabilities | | | | |
| Payables | 10.1 | 4 598 | 2 785 | 3 187 |
| Lease liabilities | 10.2 | 13 735 | 15 936 | 17 707 |
| Contract liabilities | 10.3 | ... | 8 224 | 8 412 |
| Employee benefit liabilities | 10.4 | 35 243 | 32 919 | 36 860 |
| Provisions | 10.5 | 7 928 | 92 | 7 887 |
| Other liabilities | 10.6 | 11 367 | 1 207 | 4 043 |
| Total liabilities | | 72 871 | 61 163 | 78 096 |
| Net assets (liabilities) | | 1 752 573 | 2 137 348 | 1 871 249 |
| Equity | | | | |
| Contributed capital | 12.1 | 917 607 | 909 336 | 917 607 |
| Reserves | 12.2 | 599 163 | 983 249 | 680 332 |
| Accumulated funds | | 235 803 | 244 763 | 273 310 |
| Total equity | | 1 752 573 | 2 137 348 | 1 871 249 |

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 2020-21 Financial Statements and reflect adjustments made as detailed in Note 18.11.

Statement of Cash Flows for the year ended 30 June 2022

| | Notes | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|---|-------|--------------------------|--------------------------|--------------------------|
| Cash flows from operating activities | | | | |
| <i>Cash inflows</i> | | | | |
| Appropriation receipts – operating | | 176 285 | 186 616 | 172 005 |
| Appropriation receipts – capital | | 556 | 556 | 386 |
| Appropriation receipts – other | | 5 288 | 5 044 | 2 126 |
| Grants – continuing operations | | 16 031 | 19 186 | 17 912 |
| Sales of goods and services | | 25 849 | 27 052 | 26 727 |
| Fees and fines | | 14 460 | 16 155 | 13 583 |
| GST receipts | | 10 800 | 12 013 | 10 674 |
| Interest received | | 196 | 5 | 33 |
| Other cash receipts | | 7 079 | 12 537 | 17 190 |
| Total cash inflows | | 256 544 | 279 164 | 260 636 |
| <i>Cash outflows</i> | | | | |
| Employee benefits | | (134 682) | (139 290) | (134 363) |
| GST payments | | (10 800) | (11 870) | (11 283) |
| Transfers to Administered Funds | | (5 000) | (5 000) | (5 000) |
| Grants and transfer payments | | (39 115) | (39 784) | (36 339) |
| Other cash payments | | (65 972) | (69 757) | (64 981) |
| Total cash outflows | | (255 569) | 265 701 | (251 966) |
| Net cash from/(used by) operating activities | 13.2 | 975 | 13 463 | 8 670 |
| Cash flows from investing activities | | | | |
| <i>Cash inflows</i> | | | | |
| Proceeds from the disposal of non-financial assets | | ... | 3 563 | 1 251 |
| Asset sales transfers from the Department of Treasury and Finance | | 2 314 | 1 687 | 388 |
| Receipts from non-operational capital funding – capital | | 22 335 | 14 413 | 14 694 |
| Receipts from non-operational capital funding – other | | 3 126 | 2 126 | 6 045 |
| Receipts from non-operational capital funding – Grants | | 3 240 | 6 893 | 130 |
| Cash inflow on administrative restructures | | ... | 936 | ... |
| Loan payments received | | ... | ... | 2 |
| Total cash inflows | | 31 015 | 29 618 | 22 510 |
| <i>Cash outflows</i> | | | | |
| Payments for acquisition on non-financial assets | | (33 183) | (18 999) | (27 515) |
| Cash outflow on administrative restructures | | ... | (16 061) | ... |
| Total cash outflows | | (33 183) | (35 060) | (27 515) |
| Net cash from/(used by) investing activities | | (2 168) | (5 442) | (5 005) |

| | Notes | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|--|-------|--------------------------|--------------------------|--------------------------|
| Cash flows from financing activities | | | | |
| <i>Cash outflows</i> | | | | |
| Repayment of lease liabilities | | (339) | (3 658) | (3 599) |
| Transfer from the Crown Lands Administration Fund to Other Government Entities | | ... | ... | (35) |
| Total cash outflows | | (339) | (3 658) | (3 634) |
| Net cash from/(used by) financing activities | | (339) | (3 658) | (3 634) |
| Net increase/(decrease) in cash and cash equivalents held | | (1 532) | 4 363 | 31 |
| Cash and cash equivalents at the beginning of the reporting period | | 78 380 | 94 048 | 94 017 |
| Cash and cash equivalents at the end of the reporting period | 13.1 | 76 848 | 98 411 | 94 048 |

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.

Statement of Changes in Equity for the year ended 30 June 2022

| | Notes | Contributed Equity \$'000 | Reserves \$'000 | Accumulated Funds \$'000 | Total Equity \$'000 |
|--|-------|------------------------------|--------------------|-----------------------------|------------------------|
| Balance as at 1 July 2021 | | 917 607 | 680 332 | 273 310 | 1 871 249 |
| Net result | | ... | ... | (28 547) | (28 547) |
| Other comprehensive income | 12.2 | ... | 302 917 | ... | 302 917 |
| Total comprehensive result | | 917 607 | 983 249 | 244 763 | 2 145 619 |
| Transactions with owners in their capacity as owners: | | | | | |
| Administrative restructure – Contributions by owners | 12.3 | 1 946 | ... | ... | 1 946 |
| Administrative restructure – Distribution to owners | 12.3 | (10 217) | ... | ... | (10 217) |
| Total | | (8 271) | ... | ... | (8 271) |
| Balance as at 30 June 2022 | | 909 336 | 983 249 | 244 763 | 2 137 348 |

| | Notes | Contributed Equity \$'000 | Reserves \$'000 | Accumulated Funds* \$'000 | Total Equity \$'000 |
|--|-------|------------------------------|--------------------|------------------------------|------------------------|
| Balance as at 1 July 2020 | | 917 607 | 594 643 | 226 952 | 1 739 202 |
| Net effect of correction of error | 18.11 | ... | 365 | 37 444 | 37 809 |
| Restated balance as at 1 July 2020 | | 917 607 | 595 008 | 264 396 | 1 777 011 |
| Net result | | ... | ... | 8 949 | 8 949 |
| Other comprehensive income | 12.2 | ... | 85 324 | ... | 85 324 |
| Total comprehensive result | | 917 607 | 680 332 | 273 345 | 1 871 284 |
| Transactions with owners in their capacity as owners: | | | | | |
| Withdrawal of equity ¹ | | ... | ... | (35) | (35) |
| Total | | ... | ... | (35) | (35) |
| Balance as at 30 June 2021 | | 917 607 | 680 332 | 273 310 | 1 871 249 |

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

¹Withdrawal of equity relates to the Crown Lands Administration Fund including \$35 000 transferred to the Department of Education for the sale of a Crown Land asset.

*Certain numbers shown here do not correspond to the 2020-21 Financial Statements and reflect adjustments made as detailed in Note 18.11.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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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 achievement of the Department's objectives.

I.1 Schedule of Administered Income and Expenses

| | Notes | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|---|-------|--------------------------|--------------------------|--------------------------|
| Administered revenue | | | | |
| Revenue from Government | | | | |
| Appropriation revenue – operating | 15.2 | 43 815 | 44 135 | 42 535 |
| Fees and fines | 15.3 | 42 492 | 41 849 | 43 691 |
| Transfers from Controlled Funds | 15.4 | 5 000 | 5 000 | 5 000 |
| Total administered revenue | | 91 307 | 90 984 | 91 226 |
| Net gain/(loss) on financial instruments and statutory receivables/payables | 15.5 | ... | 115 | (113) |
| Total administered income | | ... | 91 099 | 91 113 |
| Administered expenses | | | | |
| Grants and transfer payments | 15.6 | 43 815 | 44 137 | 42 483 |
| Transfers to the Public Account | | 47 492 | 46 962 | 48 630 |
| Total administered expenses | | 91 307 | 91 099 | 91 113 |
| Administered net result | | ... | ... | ... |
| Administered comprehensive result | | ... | ... | ... |

This Schedule of Administered Income and Expenses 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 | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|--|-------|--------------------------|--------------------------|--------------------------|
| Administered assets | | | | |
| <i>Administered financial assets</i> | | | | |
| Cash and cash equivalents | 15.11 | 60 | 123 | 65 |
| Receivables | 15.7 | 3 422 | 3 225 | 3 634 |
| Total administered assets | | 3 482 | 3 348 | 3 699 |
| Administered liabilities | | | | |
| Payables | 15.8 | 2 817 | 2 720 | 1 420 |
| Contract liabilities | 15.9 | 665 | 628 | 2 279 |
| Total administered liabilities | | 3 482 | 3 348 | 3 699 |
| 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 Changes in Equity

| | Notes | Contributed Equity \$'000 | Accumulated Funds \$'000 | Total Equity \$'000 |
|--|-------|---------------------------------|--------------------------------|---------------------------|
| Balance as at 1 July 2021 | | ... | ... | ... |
| Net result | | ... | ... | ... |
| Total comprehensive result | | ... | ... | ... |
| Transactions with owners in their capacity as owners: | | | | |
| Administrative restructure – Contributions by owners | 15.10 | (2 115) | ... | (2 115) |
| Adjustment to equity due to change in accounting policy | 15.10 | 2 115 | ... | 2 115 |
| Total | | ... | ... | ... |
| Balance as at 30 June 2022 | | ... | ... | ... |
| Balance as at 1 July 2020 | | ... | ... | ... |
| Total comprehensive result | | ... | ... | ... |
| Balance as at 30 June 2021 | | ... | ... | ... |

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

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

| | 2022 | 2022 | 2021 |
|--|---------------|---------------|---------------|
| | Budget | Actual | Actual |
| | \$'000 | \$'000 | \$'000 |
| Income from continuing operations | | | |
| Revenue from appropriation | 15 920 | 16 810 | 16 572 |
| Grants | 130 | ... | ... |
| Sales of goods and services | 3 318 | 3 487 | 4 133 |
| Fees and fines | 165 | 228 | 92 |
| Rents received | ... | 4 | 42 |
| Other revenue | ... | 166 | 400 |
| Total revenue from continuing operations | 19 533 | 20 695 | 21 239 |
| Other gain/(loss) on change in estimate of non-financial assets | ... | (40) | (4) |
| Total income from continuing operations | 19 533 | 20 655 | 21 235 |
| Expenses from continuing operations | | | |
| Employee benefits | 15 207 | 14 583 | 14 444 |
| Depreciation and amortisation | 545 | 618 | 542 |
| Supplies and consumables | 4 414 | 4 437 | 4 601 |
| Grants and transfer payments | 196 | 85 | 88 |
| Other expenses | 109 | 277 | 235 |
| Total expenses from continuing operations | 20 471 | 20 000 | 19 910 |
| Net result from continuing operations | (938) | 655 | 1 325 |
| Net result | (938) | 655 | 1 325 |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result in subsequent periods | | | |
| Changes in property plant and equipment revaluation reserve | ... | 55 | 18 |
| Gain/(loss) on revaluation of equity instrument through other comprehensive income | ... | (335) | (456) |
| Total other comprehensive income | ... | (280) | (438) |
| Comprehensive result | (938) | 375 | 887 |

Output group 1: Land Tasmania

| | 2022 | 2022 | 2021 |
|--|---------------|---------------|---------------|
| | Budget | Actual | Actual |
| | \$'000 | \$'000 | \$'000 |
| Expenses by output | | | |
| 1.1 Land Titles, Survey and Mapping Services | 14 438 | 13 882 | 13 410 |
| 1.2 Valuation Services | 6 033 | 6 118 | 6 500 |
| Total | 20 471 | 20 000 | 19 910 |
| Net assets | | | |
| Total assets deployed for Land Tasmania | | 12 075 | 14 014 |
| Total liabilities incurred for Land Tasmania | | (3 719) | (3 809) |
| Net assets deployed for Land Tasmania | | 8 356 | 10 205 |

Output group 2: Primary Industries

| | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|--|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | |
| Revenue from appropriation | 22 944 | 19 787 | 17 613 |
| Other revenue from Government | 1 468 | 1 468 | 875 |
| Grants | 2 172 | 3 618 | 2 071 |
| Sales of goods and services | 153 | 131 | 87 |
| Fees and fines ¹ | 6 442 | 7 319 | 6 374 |
| Rents received | ... | 23 | 10 |
| Other revenue | 1 497 | 2 101 | 2 391 |
| Total revenue from continuing operations | 34 676 | 34 447 | 29 421 |
| Net gain/(loss) on non-financial assets | ... | 63 | ... |
| Net gain/(loss) on financial instruments and statutory receivables/payables | ... | ... | (3) |
| Other gain/(loss) on change in estimate of non-financial assets | ... | (20) | (2) |
| Total income from continuing operations | 34 676 | 34 490 | 29 416 |
| Expenses from continuing operations | | | |
| Employee benefits ² | 13 645 | 10 018 | 9 077 |
| Depreciation and amortisation | 312 | 367 | 334 |
| Supplies and consumables ³ | 4 734 | 5 539 | 5 244 |
| Grants and transfer payments ² | 12 706 | 14 494 | 12 927 |
| Other expenses | 1 757 | 2 564 | 2 100 |
| Total expenses from continuing operations | 33 154 | 32 982 | 29 682 |
| Net result from continuing operations | 1 522 | 1 508 | (266) |
| Net result | 1 522 | 1 508 | (266) |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result in subsequent periods | | | |
| Changes in property plant and equipment revaluation reserve | ... | 3 334 | (263) |
| Total other comprehensive income | ... | 3 334 | (263) |
| Comprehensive result | 1 522 | 4 842 | (529) |

¹Ceasing in 2020-21, Marine Resources within Output Group 2 Primary Industries, under the *Living Marine Resources Management Act 1995*, collected revenue for salmonid marine farming management. Through administration of this Act, Output Group 7 Environment Protection and Analytical Services received a transfer of revenue for environment management functions. The transfer of internal services of \$1.0 million (2020-21) was eliminated for the purposes of the Department's Statement of Comprehensive Income and Cash Flows, but was reflected above, in 2020-21, as an increase in Fees and Fines and a corresponding increase in Supplies and Consumables for Output 2. From 2021-22, the revenue is paid directly to the Environment Protection Authority.

²The 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.

³The Shellfish Market Access Program is an industry and government funded program managed within Output Group 2 Primary Industries from 2021-22 (previously Output Group 6 Biosecurity Tasmania managed the program up until 2020-21). As part of this program, testing services is performed by Analytical Services which resides in Output Group 7 Environment Protection and Analytical Services. The purchase of internal services of \$522 000 is eliminated for the purposes of the Department's Statements of Comprehensive Income and Cash Flows but reflected above in Supplies and Consumables for Output Group 2.

Output group 2: Primary Industries

| | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| Expenses by output | | | |
| 2.1 AgriGrowth Tasmania | 13 455 | 11 681 | 13 752 |
| 2.2 Marine Resource | 19 066 | 19 626 | 15 237 |
| 2.3 Supervision of Poppy and Hemp Crops | 633 | 732 | 693 |
| 2.5 Forest Policy and Reform ¹ | ... | 943 | ... |
| Total | 33 154 | 32 982 | 29 682 |
| Net assets | | | |
| Total assets deployed for Primary Industries | | 35 565 | 29 255 |
| Total liabilities incurred for Primary Industries | | (2 617) | (2 552) |
| Net assets deployed for Primary Industries | | 32 948 | 26 703 |

¹Forest Policy and Reform transferred to the Department, from the Department of State Growth on the 31 March 2022. It became Output 2.5 in line with the Department output restructure, effective 1 July 2022.

Output group 3: Natural and Cultural Heritage

| | 2022 | 2022 | 2021 |
|--|----------------|---------------|---------------|
| | Budget | Actual | Actual |
| | \$'000 | \$'000 | \$'000 |
| Income from continuing operations | | | |
| Revenue from appropriation | 24 183 | 24 120 | 26 549 |
| Grants | 2 559 | 3 051 | 2 860 |
| Sales of goods and services | 85 | 179 | 140 |
| Fees and fines | 155 | 313 | 171 |
| Contributions received | ... | 136 | 43 |
| Interest | 70 | 4 | 5 |
| Rents received | ... | 3 | 31 |
| Other revenue | 160 | 139 | 963 |
| Total revenue from continuing operations | 27 212 | 27 945 | 30 762 |
| Other gain/(loss) on change in estimate of non-financial assets | ... | (32) | (41) |
| Total income from continuing operations | 27 212 | 27 913 | 30 721 |
| Expenses from continuing operations | | | |
| Employee benefits | 16 678 | 15 405 | 14 597 |
| Depreciation and amortisation | 321 | 482 | 453 |
| Supplies and consumables | 4 456 | 4 217 | 4 555 |
| Grants and transfer payments | 7 010 | 7 777 | 10 471 |
| Other expenses | 115 | 370 | 193 |
| Total expenses from continuing operations | 28 580 | 28 251 | 30 269 |
| Net result from continuing operations | (1 368) | (338) | 452 |
| Net result | (1 368) | (338) | 452 |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result in subsequent periods | | | |
| Changes in property plant and equipment revaluation reserve | ... | 668 | 86 |
| Total other comprehensive income | ... | 668 | 86 |
| Comprehensive result | (1 368) | 330 | 538 |

Output group 3: Natural and Cultural Heritage

| | 2022 | 2022 | 2021 |
|--|---------------|---------------|---------------|
| | Budget | Actual | Actual |
| | \$'000 | \$'000 | \$'000 |
| Expenses by output | | | |
| 3.1 Resource Management and Conservation | 13 657 | 12 595 | 12 429 |
| 3.2 Historic Heritage Services | 3 862 | 4 064 | 2 935 |
| 3.3 Aboriginal Heritage ¹ | 4 170 | 3 348 | 3 210 |
| 3.4 Royal Tasmanian Botanical Gardens | 3 078 | 3 563 | 7 385 |
| 3.5 Threatened Species | 3 813 | 4 681 | 4 310 |
| Total | 28 580 | 28 251 | 30 269 |
| Net assets | | | |
| Total assets deployed for Natural and Cultural Heritage | | 9 232 | 11 202 |
| Total liabilities incurred for Natural and Cultural Heritage | | (3 730) | (3 817) |
| Net assets deployed for Natural and Cultural Heritage | | 5 502 | 7 385 |

¹Output 3.3 Aboriginal Heritage transferred to the Department of Premier and Cabinet on the 1 September 2022.

Output group 4: Water Resources

| | 2022 | 2022 | 2021 |
|--|---------------|---------------|---------------|
| | Budget | Actual | Actual |
| | \$'000 | \$'000 | \$'000 |
| Income from continuing operations | | | |
| Revenue from appropriation | 6 176 | 6 571 | 6 153 |
| Grants | ... | ... | 483 |
| Sales of goods and services | 25 | 110 | 50 |
| Fees and fines | 558 | 558 | 687 |
| Rents received | ... | 2 | 6 |
| Other revenue | 590 | 230 | 287 |
| Total revenue from continuing operations | 7 349 | 7 471 | 7 666 |
| Other gain/(loss) on change in estimate of non-financial assets | ... | (14) | (13) |
| Total income from continuing operations | 7 349 | 7 457 | 7 653 |
| Expenses from continuing operations | | | |
| Employee benefits | 4 955 | 4 403 | 4 708 |
| Depreciation and amortisation | 360 | 708 | 741 |
| Supplies and consumables | 1 525 | 1 575 | 1 585 |
| Grants and transfer payments | 440 | 220 | 281 |
| Other expenses | 624 | 209 | 174 |
| Total expenses from continuing operations | 7 904 | 7 115 | 7 489 |
| Net result from continuing operations | (555) | 342 | 164 |
| Net result | (555) | 342 | 164 |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result in subsequent periods | | | |
| Changes in property plant and equipment revaluation reserve | ... | 62 | 71 |
| Total other comprehensive income | ... | 62 | 71 |
| Comprehensive result | (555) | 404 | 235 |
| Expenses by Output | | | |
| 4.1 Water Resource Management | 7 904 | 7 115 | 7 489 |
| Total | 7 904 | 7 115 | 7 489 |
| Net Assets | | | |
| Total assets deployed for Water Resources | | 4 864 | 6 164 |
| Total liabilities incurred for Water Resources | | (1 298) | (1 528) |
| Net Assets deployed for Water Resources | | 3 566 | 4 636 |

Output group 5: Racing Regulation and Policy

| | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|--|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | |
| Revenue from appropriation | 5 486 | 5 258 | 5 286 |
| Sales of goods and services | 38 | 55 | 32 |
| Fees and fines | 245 | 304 | 321 |
| Rents received | ... | 2 | 3 |
| Other revenue | ... | 30 | 90 |
| Total revenue from continuing operations | 5 769 | 5 649 | 5 732 |
| Net gain/(loss) on financial instruments and statutory receivables/payables | ... | ... | (2) |
| Other gain/(loss) on change in estimate of non-financial assets | ... | (9) | (44) |
| Total income from continuing operations | 5 769 | 5 640 | 5 686 |
| Expenses from continuing operations | | | |
| Employee benefits | 3 544 | 3 079 | 3 255 |
| Depreciation and amortisation | 8 | 42 | 39 |
| Supplies and consumables | 1 809 | 1 684 | 1 830 |
| Grants and transfer payments | 384 | 385 | 392 |
| Other expenses | 30 | 42 | 40 |
| Total expenses from continuing operations | 5 775 | 5 232 | 5 556 |
| Net result from continuing operations | (6) | 408 | 130 |
| Net result | (6) | 408 | 130 |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result in subsequent periods | | | |
| Changes in property plant and equipment revaluation reserve | ... | 2 | 2 |
| Total other comprehensive income | ... | 2 | 2 |
| Comprehensive result | (6) | 410 | 132 |
| Expenses by output | | | |
| 5.1 Racing Regulation and Policy | 5 775 | 5 232 | 5 556 |
| Total | 5 775 | 5 232 | 5 556 |
| Net assets | | | |
| Total assets deployed for Racing Regulation and Policy | | 789 | 478 |
| Total liabilities deployed for Racing Regulation and Policy | | (857) | (842) |
| Net assets deployed for Racing Regulation and Policy | | (68) | (364) |

Output group 6: Biosecurity Tasmania

| | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|--|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | |
| Revenue from appropriation | 27 897 | 37 411 | 31 470 |
| Other revenue from Government | 867 | 867 | 483 |
| Grants | 2 824 | 4 405 | 5 472 |
| Sales of goods and services | ... | 493 | 363 |
| Fees and fines | 4 261 | 5 195 | 4 703 |
| Contributions received ¹ | ... | ... | 13 133 |
| Rents received | 132 | 6 | 24 |
| Other revenue | 38 | 293 | 655 |
| Total revenue from continuing operations | 36 019 | 48 670 | 56 303 |
| Net gain/(loss) on financial instruments and statutory receivables/payables | ... | 7 | (8) |
| Other gain/(loss) on change in estimate of non-financial assets | ... | (50) | (20) |
| Total income from continuing operations | 36 019 | 48 627 | 56 275 |
| Expenses from continuing operations | | | |
| Employee benefits | 23 442 | 29 522 | 25 813 |
| Depreciation and amortisation | 495 | 1 309 | 1 000 |
| Supplies and consumables ² | 7 055 | 11 268 | 10 513 |
| Grants and transfer payments | 4 231 | 2 895 | 2 328 |
| Finance costs | 4 | 9 | 5 |
| Other expenses | 129 | 230 | 212 |
| Total expenses from continuing operations | 35 356 | 45 233 | 39 871 |
| Net result from continuing operations | 663 | 3 394 | 16 404 |
| Net result | 663 | 3 394 | 16 404 |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result in subsequent periods | | | |
| Changes in property plant and equipment revaluation reserve | ... | 1 416 | 475 |
| Total other comprehensive income | 663 | 1 416 | 475 |
| Comprehensive result | 663 | 4 810 | 16 879 |

¹The 2020-21 amount represents Entomology Collection assets that were not previously recorded on the Department's asset register.

²The Shellfish Market Access Program is an industry and government funded program previously managed within Output Group 6 Biosecurity Tasmania up until 2020-21 (from 2021-22 the program is managed within Output Group 2 Primary Industries). 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 (2020-21 \$517 000) was eliminated for the purposes of the Department's Statements of Comprehensive Income and Cash Flows, but reflected above in Supplies and Consumables for Output Group 6.

Output group 6: Biosecurity Tasmania

| | 2022 | 2022 | 2021 |
|---|---------------|---------------|---------------|
| | Budget | Actual | Actual |
| | \$'000 | \$'000 | \$'000 |
| Expenses by output | | | |
| 6.1 Biosecurity | 32 178 | 42 843 | 35 400 |
| 6.2 Product Integrity | 3 178 | 2 390 | 4 471 |
| Total | 35 356 | 45 233 | 39 871 |
| Net assets | | | |
| Total assets deployed for Biosecurity Tasmania | | 39 141 | 35 732 |
| Total liabilities incurred for Biosecurity Tasmania | | (5 852) | (6 406) |
| Net assets deployed for Biosecurity Tasmania | | 33 289 | 29 326 |

Output group 7: Environment Protection and Analytical Services

| | 2022 Budget \$'000 | 2022 Actual \$'000 ¹ | 2021 Actual \$'000 |
|--|--------------------------|---------------------------------------|--------------------------|
| Income from continuing operations | | | |
| Revenue from appropriation | 27 471 | 18 614 | 18 924 |
| Other revenue from government | 2 754 | 2 510 | 768 |
| Grants | 25 | ... | ... |
| Sales of goods and services ² | 2 799 | 3 529 | 2 615 |
| Fees and fines ³ | 94 | 260 | 99 |
| Interest | 126 | ... | 21 |
| Rents received | 113 | 4 | 37 |
| Other revenue ³ | ... | 83 | 1 927 |
| Total revenue from continuing operations | 33 382 | 25 000 | 24 391 |
| Net gain/(loss) on financial instruments and statutory receivables/payables | ... | 22 | (12) |
| Other gain/(loss) on change in estimate of non-financial assets | ... | (40) | (30) |
| Total income from continuing operations | 33 382 | 24 982 | 24 349 |
| Expenses from continuing operations | | | |
| Employee benefits | 16 940 | 12 561 | 17 300 |
| Depreciation and amortisation | 712 | 567 | 555 |
| Supplies and consumables | 5 243 | 3 787 | 4 136 |
| Grants and transfer payments | 10 897 | 8 030 | 2 078 |
| Finance costs | ... | ... | 2 |
| Other expenses | 85 | 187 | 177 |
| Total expenses from continuing operations | 33 877 | 25 132 | 24 248 |
| Net result from continuing operations | (495) | (150) | 101 |
| Net result | (495) | (150) | 101 |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result in subsequent periods | | | |
| Changes in property plant and equipment revaluation reserve | ... | 12 | 7 |
| Total other comprehensive income | (495) | 12 | 7 |
| Comprehensive Result | (495) | (138) | 108 |

¹As a result of the State Service (Restructuring) Order (No 2) 2021, the Environment Protection Authority separated from the Department on 1 December 2021 to become a standalone independent State Authority.

²The Shellfish Market Access Program is an industry and government funded program and managed within Output Group 2 Primary Industries from 2021-22 (Output Group 6 Biosecurity Tasmania up until 2020-21). 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 \$522 000 (2020-21: \$517 000) 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 Group 7.

³Ceasing in 2020-21, Marine Resources within Output Group 2 Primary Industries, under the *Living Marine Resources Management Act 1995*, collected revenue for salmonid marine farming management. Through administration of this Act, Output Group 7 Environment Protection and Analytical Services received a transfer of revenue for environment management functions. The transfer of internal services of \$1.0 million (2020-21) was eliminated for the purposes of the Department's Statement of Comprehensive Income and Cash Flows, but was reflected above, in 2020-21, as an increase against Other Revenue and a decrease against Fees and Fines for Output 7. From 2021-22, the revenue is paid directly to the Environment Protection Authority.

Output group 7: Environment Protection and Analytical Services

| | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| Expenses by output | | | |
| 7.1 Environmental Management and Pollution Control | 27 579 | 18 299 | 17 849 |
| 7.2 Analytical Services | 6 298 | 6 833 | 6 399 |
| Total | 33 877 | 25 132 | 24 248 |
| Net assets | | | |
| Total assets deployed for Environment Protection and Analytical Services | | 3 246 | 28 990 |
| Total liabilities incurred for Environment Protection and Analytical Services | | (1 724) | (15 740) |
| Net assets deployed for Environment Protection and Analytical Services¹ | | 1 522 | 13 250 |

¹The movement in net assets is due to the establishment of the Environment Protection Authority. Refer to Note 12.3 Administrative restructuring.

Output group 8: Parks and Wildlife Management

| | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|--|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | |
| Revenue from appropriation | 43 032 | 56 083 | 41 793 |
| Other revenue from Government | 199 | 199 | ... |
| Grants | 3 318 | 4 341 | 4 850 |
| Sales of goods and services | 18 766 | 19 818 | 16 284 |
| Fees and fines | 2 540 | 1 742 | 1 947 |
| Contributions received | 2 314 | 6 969 | 2 609 |
| Rents received | 4 960 | 5 487 | 4 343 |
| Other revenue | 323 | 5 118 | 5 827 |
| Total revenue from continuing operations | 75 452 | 99 757 | 77 653 |
| Net gain/(loss) on non-financial assets | ... | 814 | 91 |
| Net gain/(loss) on financial instruments and statutory receivables/payables | ... | 80 | (165) |
| Other gain/(loss) on change in estimate of non-financial assets | ... | (47 846) | (7 150) |
| Total income from continuing operations | 75 452 | 52 805 | 70 429 |
| Expenses from continuing operations | | | |
| Employee benefits | 39 604 | 45 066 | 39 979 |
| Depreciation and amortisation | 11 328 | 19 877 | 21 446 |
| Transfers to Administered Funds | 5 000 | 5 000 | 5 000 |
| Supplies and consumables | 24 844 | 26 954 | 24 382 |
| Grants and transfer payments | 6 180 | 3 832 | 596 |
| Finance costs | 35 | 309 | 143 |
| Contributions provided | ... | 508 | 166 |
| Other expenses | 1 162 | 2 252 | 2 099 |
| Total expenses from continuing operations | 88 153 | 103 798 | 93 811 |
| Net result from continuing operations | (12 701) | (50 993) | (23 382) |
| Net result | (12 701) | (50 993) | (23 382) |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result in subsequent periods | | | |
| Changes in property plant and equipment revaluation reserve | 2 260 | 297 703 | 85 384 |
| Total other comprehensive income | 2 260 | 297 703 | 85 384 |
| Comprehensive result | (10 441) | 246 710 | 62 002 |

Output group 8: Parks and Wildlife Management

| | 2022 | 2022 | 2021 |
|--|---------------|------------------|------------------|
| | Budget | Actual | Actual |
| | \$'000 | \$'000 | \$'000 |
| Expenses by output | | | |
| 8.1 Parks and Wildlife Management | 74 977 | 92 152 | 82 785 |
| 8.2 Crown Land Services | 13 176 | 11 646 | 11 026 |
| Total | 88 153 | 103 798 | 93 811 |
| Net assets | | | |
| Total assets deployed for Parks and Wildlife Management | | 2 047 638 | 1 793 967 |
| Total liabilities incurred for Parks and Wildlife Management | | (34 810) | (36 919) |
| Net assets deployed for Parks and Wildlife Management | | 2 012 828 | 1 749 088 |

Output group 89: Public Building Maintenance Program

| | 2022 | 2022 | 2021 |
|--|---------------|---------------|---------------|
| | Budget | Actual | Actual |
| | \$'000 | \$'000 | \$'000 |
| Income from continuing operations | | | |
| Grants | 2 129 | 2 170 | 2 800 |
| Total revenue from continuing operations | 2 129 | 2 170 | 2 800 |
| Expenses from continuing operations | | | |
| Supplies and consumables | 2 129 | 1 233 | 2 246 |
| Grants and transfer payments | ... | ... | 385 |
| Total expenses from continuing operations | 2 129 | 1 233 | 2 631 |
| Comprehensive result | ... | 937 | 169 |
| Expenses by output | | | |
| Output group 89: Public Building Maintenance Program | 2 129 | 1 233 | 2 631 |
| Total | 2 129 | 1 233 | 2 631 |

Output group 90: COVID-19 Response and Recovery

| | 2022 | 2022 | 2021 |
|--|---------------|---------------|---------------|
| | Budget | Actual | Actual |
| | \$'000 | \$'000 | \$'000 |
| Income from continuing operations | | | |
| Revenue from appropriation | 2 926 | 1 962 | 7 645 |
| Other revenue | ... | 120 | ... |
| Total revenue from continuing operations | 2 926 | 2 082 | 7 645 |
| Expenses from continuing operations | | | |
| Employee benefits | 988 | 634 | 4 479 |
| Supplies and consumables | 471 | 517 | 1 971 |
| Grants and transfer payments | 1 467 | 818 | 896 |
| Other expenses | ... | 35 | 12 |
| Total expenses from continuing operations | 2 926 | 2 004 | 7 358 |
| Comprehensive result | ... | 78 | 287 |
| Expenses by output | | | |
| Output group 90: COVID-19 Response and Recovery | 2 926 | 2 004 | 7 358 |
| Total | 2 926 | 2 004 | 7 358 |

Output group 91: Private Forests Tasmania

| | 2022 | 2022 | 2021 |
|--|---------------|---------------|---------------|
| | Budget | Actual | Actual |
| | \$'000 | \$'000 | \$'000 |
| Income from continuing operations | | | |
| Grants | ... | 252 | ... |
| Total revenue from continuing operations | ... | 252 | ... |
| Expenses from continuing operations | | | |
| Grants and transfer payments | ... | 252 | ... |
| Total expenses from continuing operations | ... | 252 | ... |
| Comprehensive result | ... | ... | ... |
| Expenses by output | | | |
| Output group 90: COVID-19 Response and Recovery | ... | 252 | ... |
| Total | ... | 252 | ... |

2.2 Reconciliation of total output groups comprehensive result to Statement of Comprehensive Income

| | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|--|--------------------------|--------------------------|--------------------------|
| Total comprehensive result of Output Groups | (11 618) | 258 758 | 80 708 |
| <i>Capital Investment Program</i> | | | |
| Income from continuing operations | | | |
| Revenue from appropriation | 22 891 | 14 969 | 15 080 |
| Other revenue from Government | 3 126 | 2 126 | 6 045 |
| Grants | 6 114 | 4 470 | 2 820 |
| Total revenue from continuing operations | 32 131 | 21 565 | 23 945 |
| Expenses from continuing operations | | | |
| Improved Statewide Infrastructure | ... | 864 | 952 |
| Biosecurity Risk Management and Truck and Machinery Washes | ... | 828 | 75 |
| Crown Land Services – Structural Asset Upgrades | 726 | 636 | 312 |
| Freycinet Tourism Icon | ... | 536 | 404 |
| Fisheries Integrated Licensing Management System | ... | 486 | 728 |
| Community Recovery Fund | ... | 372 | 628 |
| Tasmanian Agricultural Precinct | ... | 297 | ... |
| Cradle Mountain Visitor Experience | ... | 294 | 410 |
| Next Iconic Walk | ... | 254 | 162 |
| Freycinet Tourism Icon Package | ... | 254 | 132 |
| Waste Action Implementation | ... | 215 | ... |
| Crumbed Rubber Production | ... | 200 | ... |
| National Parks – Maintenance | ... | 171 | 827 |
| Crown Lands Transaction Turnaround Time | ... | 160 | ... |
| National and World Heritage Projects | ... | 101 | 15 |
| Recreational Fishing – Improved Boat and Trailer Parking | ... | 92 | 564 |
| Three Capes Track – Stage 3 | ... | 48 | 169 |
| Analytical Services Tasmania | ... | 47 | ... |
| Implementing the Bee Industry Futures Report | ... | 35 | ... |
| Spion Kop Road and Black River Day Use | ... | 35 | ... |
| Arthur-Pieman Conservation Area | ... | 20 | ... |
| Cape Bruny Car Park | ... | 4 | ... |
| Cockle Creek Camping and Access Upgrade | ... | 4 | ... |
| Freycinet Peninsula Wastewater | ... | ... | 2 |
| Modernise Our Research Farms | ... | ... | 5 000 |
| Total expenses from continuing operations | 726 | 5 953 | 10 380 |
| Comprehensive result | 19 787 | 274 370 | 94 273 |

2.3 Reconciliation of total output groups net assets to Statement of Financial Position

| | 2022 Actual \$'000 | 2021 Actual \$'000 |
|--|--------------------------|--------------------------|
| Total net assets deployed for Output Groups | 2 097 943 | 1 848 189 |
| Reconciliation to net assets | | |
| Assets unallocated to Output Groups | 45 961 | 29 544 |
| Liabilities unallocated to Output Groups | (6 556) | (6 484) |
| Net assets | 2 137 348 | 1 871 249 |

Note 3: Expenditure under Australian Government funding arrangements

| | State Government Funding | | Australian Government Funding | |
|--|--------------------------|------------------|-------------------------------|------------------|
| | 2022 | 2021 | 2022 | 2021 |
| | Actual \$'000 | Actual \$'000 | Actual \$'000 | Actual \$'000 |
| National Partnership Program | | | | |
| <i>Direct funding</i> | | | | |
| Tasmanian Wilderness World Heritage Area | 8 714 | 7 145 | 4 759 | 4 615 |
| National and World Heritage Project | ... | ... | 3 935 | 188 |
| Pest and Disease Preparedness and Response | ... | ... | 1 090 | 1 082 |
| Freycinet Tourism Icon Package | ... | ... | 586 | 852 |
| National and World Heritage Projects (National Trust Tasmania) | ... | ... | 570 | ... |
| National Plant Health Survey | ... | ... | 135 | |
| Other | ... | ... | 406 | 386 |
| Commonwealth Own Purpose Expenditure | | | | |
| <i>Direct funding</i> | | | | |
| Quarantine Services | ... | ... | 1 044 | 882 |
| Forest Conservation Fund – Ongoing Monitoring and Stewardship | ... | ... | 545 | 283 |
| Aboriginal Trainee Ranger Program | 312 | 204 | 314 | 473 |
| Three Capes Track | ... | ... | 58 | 1 452 |
| National Plant Health Survey | ... | 55 | ... | 117 |
| Other | 10 | 25 | 282 | 285 |
| Total | 9 036 | 7 429 | 13 724 | 10 615 |

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

Budget information refers to original estimates as disclosed in the 2021-22 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) | 176 285 | 186 616 | 10 331 | 6 |
| Appropriation revenue – capital | (b) | 22 891 | 14 969 | (7 922) | (35) |
| Other revenue from Government | (c) | 8 414 | 7 170 | (1 244) | (15) |
| Grants | (d) | 19 271 | 22 307 | 3 036 | 16 |
| Sales of goods and services | (e) | 24 824 | 27 280 | 2 456 | 10 |
| Fees and fines | (f) | 14 460 | 15 919 | 1 459 | 10 |
| Contributions received | (g) | 2 314 | 7 105 | 4 791 | 207 |
| Other revenue | (h) | 2 608 | 8 280 | 5 672 | 217 |
| Other gain/(loss) on change in estimate of non-financial assets | (i) | ... | 48 051 | 48 051 | 100 |
| Expenses from continuing operations | | | | | |
| Employee benefits | (j) | 135 003 | 138 169 | 3 166 | 2 |
| Depreciation and amortisation | (k) | 14 081 | 23 970 | 9 889 | 70 |
| Other expenses | (l) | 4 011 | 6 265 | 2 254 | 56 |
| Other comprehensive income | | | | | |
| Changes in property plant and equipment revaluation reserve | (m) | 2 260 | 303 252 | 300 992 | 13 318 |

Notes to Statement of Comprehensive Income variances

- (a) Refer to Note 6.1 for variance explanations.
- (b) The decrease in appropriation revenue – capital reflects revised project budget cash flow changes of \$5.38 million. In addition, there was \$5.79 million of funding rolled over into 2022-23 under Section 23 of the *Financial Management Act 2016*. These items were partially offset by \$2.20 million brought forward into 2021-22 from the forward estimates and \$1.05 million provided for in the supplementary appropriation.
- (c) Other revenue from Government represents rollovers of unexpended appropriation from the previous financial year reappropriated into 2022-23 in accordance with the *Financial Management Act 2016*.
- (d) The increase in grants revenue primarily reflects additional funding received for Australian Government programs, and funds received on behalf of industry for Fisheries Research and Development Corporation activities.
- (e) The increase in sales of goods and services revenue is mainly due to additional revenue received under the newly established Service Level Agreement with the Environment Protection Authority.

- (f) The increase in fees and fines revenue is due to the change in accounting treatment for commercial fishing licence fees collected on behalf of third parties.
- (g) Contributions received reflects assets that have not previously been recognised by the Department. The increase in contributions received is primarily due to the sale of land or land held for sale through the Crown Land Administration Fund (CLAF) of \$6.81 million, including \$1.69 million of sales administered by the Department of Treasury and Finance.
- (h) Items within other revenue vary each year, resulting in significant budget variances. The increase in 2021-22 is primarily due to:
- Unbudgeted revenue received for the reimbursement of costs in relation to fuel reduction burns received from the Department of Police, Fire and Emergency Management;
 - The receipt of insurance funds received for completed claims; and
 - Unbudgeted revenue received for the overseas seasonal worker hotel program from the Department of Communities.
- (i) The Department does not include estimates for other gain/(loss) on change in estimate of non-financial assets. The balance primarily relates to the Parks and Wildlife Services road network assets written off, to the value of \$45.03 million, due to the adoption of the revised road infrastructure network hierarchy and the removal of road infrastructure values for roads assessed as serving no purpose to the Department.
- (j) The increase in employee benefits expenditure is largely attributable to:
- Additional expenditure in response to the COVID-19 pandemic, including frontline work for border response and control measures;
 - Expenditure associated with the delivery of the Department's Capital Investment Program, originally budgeted for as capital expenditure; and
 - Additional expenditure within the Parks and Wildlife Service from fire management activities including fuel reduction burns and wildfire suppression.
- This increase is partially offset by:
- The movement in discount rates and probability factors used in the calculation of employee benefit liabilities; and
 - The separation of the Environment Protection Authority from the Department on 1 December 2021.
- (k) The variance in depreciation expense is primarily due to the 2021-22 budget not reflecting the previous increased valuation of the property, plant and equipment, and infrastructure asset categories. In addition, the budget does not reflect the right-of-use leased asset depreciation charge of \$3.70 million, recognised as a result of the adoption of the accounting standard AASB 16 *Leases* in 2019-20.
- (l) The increase in other expenses is primarily due to:
- Unbudgeted disbursement of the marine farming salmon environmental levy paid to the Environment Protection Authority. Previously there was an internal transfer of the levy revenue;
 - Higher than budgeted workers compensation premiums; and
 - An increase in the recognition of volunteer expenses.
- (m) The increase in reserves is due primarily to the revaluation indexation applied to land, buildings and infrastructure asset categories.

4.2 Statement of Financial Position

Budget estimates for the 2021-22 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2021-22. As a result, the actual variance from the original budget estimate will be impacted by the difference between estimated and actual opening balances for 2021-22. The following variance analysis therefore includes major movements between the 30 June 2021 and 30 June 2022 actual balances.

| | Notes | Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 | Budget Variance \$'000 | Actual Variance \$'000 |
|-------------------------------|-------|------------------|--------------------------|--------------------------|------------------------------|------------------------------|
| Assets | | | | | | |
| Cash and cash equivalents | (a) | 76 848 | 98 411 | 94 048 | 21 563 | 4 363 |
| Receivables | (b) | 7 751 | 7 159 | 16 251 | (592) | (9 092) |
| Assets held for sale | (c) | ... | 2 237 | ... | 2 237 | 2 237 |
| Property, plant and equipment | (d) | 1 336 511 | 1 705 596 | 1 433 518 | 369 085 | 272 078 |
| Right-to-use assets | (e) | 13 213 | 15 394 | 17 206 | 2 181 | (1 812) |
| Infrastructure | (f) | 363 323 | 349 450 | 369 089 | (13 873) | (19 639) |
| Intangibles | (g) | 13 437 | 14 478 | 13 451 | 1 041 | 1 027 |
| Liabilities | | | | | | |
| Lease liabilities | (e) | 13 735 | 15 936 | 17 707 | 2 201 | (1 771) |
| Employee benefits | (h) | 35 243 | 32 919 | 36 860 | (2 324) | (3 941) |
| Provisions | (i) | 7 928 | 92 | 7 887 | (7 836) | (7 795) |
| Equity | | | | | | |
| Reserves | (j) | 599 163 | 983 249 | 680 332 | 384 086 | 302 917 |

Notes to Statement of Financial Position variances

- (a) Refer to Note 13.1 for variance explanations.
- (b) The decrease in receivables actual to actual is primarily due to the establishment of the Environment Protection Authority. Refer to Note 12.3 Administrative restructuring.
- (c) Assets held for sale comprise Crown land parcels approved for sale under the public sale program that are not yet under contract and Crown land sales agreements with sale not finalised.
- (d) The increase in property, plant and equipment is primarily due to the indexation applied to the land and buildings asset categories (\$266.18 million).
- (e) The decrease in right-of use assets and liabilities is a result of the annual depreciation charge, offset by a reassessment of existing lease terms, including extension options.
- (f) The decrease in infrastructure assets is primarily due to the revaluation of the asset class offset by the write down of road infrastructure, due to the adoption of the revised road infrastructure network hierarchy, and the annual depreciation charge.
- (g) The increase in intangible assets is due to the revaluation of the abalone quota units.
- (h) The decrease in employee benefit liabilities is due primarily to the movement in discount rates and probability factors, and the establishment of the Environment Protection Authority.
- (i) The decrease in provisions is due to the establishment of the Environment Protection Authority.
- (j) The increase in reserves is due primarily to the revaluation indexation applied to land, buildings and infrastructure asset categories.

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) | 176 285 | 186 616 | 10 331 | 6 |
| Grants – continuing operations | (b) | 16 031 | 19 186 | 3 155 | 20 |
| Fees and fines | (c) | 14 460 | 16 155 | 1 695 | 12 |
| GST receipts | (d) | 10 800 | 12 013 | 1 213 | 11 |
| Other cash receipts | (e) | 7 079 | 12 537 | 5 458 | 77 |
| Cash outflows | | | | | |
| Employee benefits | (f) | (134 682) | (139 290) | (4 608) | (3) |
| GST payments | (d) | (10 800) | (11 870) | (1 070) | (10) |
| Cash flows from investing activities | | | | | |
| Cash inflows | | | | | |
| Proceeds from the disposal of non-financial assets | (g) | ... | 3 563 | 3 563 | 100 |
| Receipts from non-operational capital funding – capital | (h) | 22 335 | 14 413 | (7 922) | (35) |
| Receipts from non-operational capital funding – other | (h) | 3 126 | 2 126 | (1 000) | (32) |
| Receipts from non-operational capital funding – Grants | (i) | 3 240 | 6 893 | 3 653 | 113 |
| Cash outflows | | | | | |
| Payments for acquisition on non-financial assets | (j) | (33 183) | (18 999) | (14 184) | (43) |
| Cash outflow on administrative restructures | (k) | ... | (16 061) | (16 061) | (100) |
| Cash flows from financing activities | | | | | |
| Repayment of lease liabilities | (l) | (339) | (3 658) | (3 319) | (979) |

Notes to Statement of Cash Flow variances

- (a) Refer to Note 6.1 for variance explanation.
- (b) The increase in grants receipts primarily reflects additional funds received on behalf of industry for Fisheries Research and Development Corporation activities.
- (c) The increase in fees and fines receipts is due to the change in accounting treatment for commercial fishing licence fees collected on behalf of third parties.
- (d) The increase in GST receipts and GST outflows is primarily due to greater activity, additional appropriation and timing differences.
- (e) The increase in other cash receipts inflow is attributed to:
- Unbudgeted revenue received for the reimbursement of costs in relation to fuel reduction burns received from the Department of Police, Fire and Emergency Management;
 - The receipt of insurance funds received for completed claims; and

- Unbudgeted revenue received for the overseas seasonal worker hotel program from the Department of Communities.
- (f) The increase in employee benefits outflows is primarily due to:
- Additional expenditure in response to the COVID-19 pandemic, including frontline work for border response and control measures;
 - Expenditure associated with the delivery of the Department's Capital Investment Program, originally budgeted for as capital expenditure; and
 - Additional expenditure within the Parks and Wildlife Service from fire management activities including fuel reduction burns and wildfire suppression.
- This increase is partially offset by:
- The separation of the Environment Protection Authority from the Department on 1 December.
- (g) The Department does not include budget estimates for the proceeds from the disposal of non-financial assets. The proceeds primarily relate to the sale of a large number of Crown land properties, including sales through the Public Sale Program, part of the Crown land Transaction Turnaround Time initiative.
- (h) The decrease in receipts from non-operational capital funding – capital and other inflows, reflects revised project budget cash flow changes. Refer to Notes 6.1 and 13.3 for further explanation.
- (i) The increase in receipts from non-operational capital funding – Grants inflow primarily reflects additional funding received for Australian Government programs, including the National and World Heritage Projects.
- (j) The decrease in payments for acquisition on non-financial assets outflows is due primarily to the revised project cash flow changes (Refer to Note 13.3 for variance explanation) and expenditure associated with the delivery of the Department's Capital Investment Program, originally budgeted for as payments for acquisition on non-financial assets expensed in other expenditure categories.
- (k) Cash outflow on administrative restructures represents the cash transferred to the Environment Protection Authority on 1 December 2021. Refer to Note 12.3 for further information.
- (l) The increase in the repayment of lease liabilities is primarily due to the original budget not including lease contracts embedded in services agreements.

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 | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|---|-------|--------------------------|--------------------------|--------------------------|
| Net result from continuing operations | | 17 527 | (28 547) | 8 949 |
| <i>Less impact of:</i> | | | | |
| Non-operational capital funding | | | | |
| Revenue from Government – capital | 6.1 | (22 335) | (14 413) | (14 694) |
| Revenue from Government – other | 6.1 | (3 126) | (2 126) | (6 045) |
| Grants – capital | 6.2 | (3 240) | (4 837) | (3 417) |
| Contributions received | 6.5 | ... | (7 105) | (15 785) |
| Contributions provided | 8.7 | ... | 508 | 166 |
| Other one-off transactions | | | | |
| Other (gain)/loss on change in estimate of non-financial assets | 7.3 | ... | 48 051 | 7 304 |
| Total | | (28 701) | 20 078 | (32 471) |
| Underlying net result from continuing operations | | (11 174) | (8 469) | (23 522) |

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.

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 as they do not contain enforceable and sufficiently specific obligations as defined by AASB 15. Except for any amounts identified as carried forward, control arises in the period of appropriation.

Revenue from Government includes revenue from appropriations, unexpended appropriations rolled over under section 23 of the *Financial Management Act 2016* and Items Reserved by Law.

Section 23 of the Financial Management Act 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.

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

| | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|---|--------------------------|--------------------------|--------------------------|
| Continuing operations | | | |
| Appropriation revenue – operating | 176 285 | 186 616 | 172 005 |
| Appropriation revenue – capital | 556 | 556 | 386 |
| Other revenue from Government | | | |
| Appropriation rollover from 2020-21 under section 23 of the <i>Financial Management Act 2016</i> | | | |
| Operating | 5 288 | 5 044 | 2 126 |
| Capital | 3 126 | 2 126 | 6 045 |
| Total revenue from government from continuing operations | 185 255 | 194 342 | 180 562 |
| Non-operating capital funding | 22 335 | 14 413 | 14 694 |
| Total revenue from Government | 207 590 | 208 755 | 195 256 |

The increase in Revenue from Government (\$1.17 million) compared to the budget is reflected by:

| | |
|---|--------------|
| Additional appropriation by Supplementary Appropriation | 25 079 |
| Additional appropriation by requests for additional funds | 8 162 |
| Transfer of appropriation to the new Environment Protection Authority | (7 213) |
| Transfer of appropriation from the Department of State Growth for Forest Policy | 1 169 |
| 2021-22 budget cash flow adjustments for funding transferred into future years: | |
| Capital | (3 720) |
| Operating | (2 633) |
| Rollovers of appropriation into 2022-23 | (13 460) |
| Rollovers from 2020-21 reappropriated into a future year | (1 244) |
| Savings returned to the Department of Treasury and Finance | (4 975) |
| Total increase in revenue from Government | 1 165 |

6.2 Grants

Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when the Department satisfies the performance obligation and transfers the promised goods or services. The Department typically satisfies its performance obligations, and recognises revenue associated with performance obligations, when either project milestones are met or when the associated expenditure has been incurred on approved activities.

Note 10.3 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 is incurred.

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Grants with sufficiently specific performance obligations | | |
| Tasmanian Wilderness World Heritage Agreement | 4 892 | 5 058 |
| Fisheries Research and Development Corporation (FRDC) Projects | 2 786 | 2 898 |
| Public Building Maintenance Fund | 2 165 | 2 804 |
| FRDC funded vaccine research projects | 1 308 | 2 071 |
| Tasmanian Fruit Fly Response | 1 204 | 1 081 |
| Biosecurity export and certification services | 1 078 | 876 |
| National and World Heritage Projects (National Trust Tasmania) | 570 | ... |
| Agricultural Development Fund | 460 | ... |
| Aboriginal Trainee Ranger Program | 431 | 554 |
| Wild Fisheries Action Plan | 275 | ... |
| National Forestry Plan | 252 | ... |
| Salmonid Health Surveillance Program | 227 | 236 |
| Fish For the Future | 25 | 331 |
| Other | 1 424 | 1 538 |
| Total | 17 097 | 17 447 |
| Grants without sufficiently specific performance obligations | | |
| Conservation donations | 288 | 359 |
| Parks and Wildlife Service field centre donations | 25 | 24 |
| Other | 60 | 109 |
| Total | 373 | 492 |

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Grants to acquire/construct a recognisable non-financial asset | | |
| National and World Heritage Projects | 4 200 | ... |
| Three Capes Track Work Construction | 528 | 1 848 |
| May 2018 Storm Event Funding | 109 | 623 |
| Freycinet Tourism Icons Program | ... | 780 |
| Other | ... | 166 |
| Total | 4 837 | 3 417 |
| Total revenue from grants | 22 307 | 21 356 |

6.3 Sales of goods and services

Revenue from Sales of goods and services are recognised when the Department satisfies a performance obligation by transferring the promised goods or services to the customer.

| Goods | Nature and timing of satisfaction of performance obligation, including significant payment terms | Revenue recognition policies |
|---|---|---|
| Primarily the sale of goods through the Parks enterprise shops. | 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 goods is recognised when the Department satisfies a performance obligation by transferring the promised good. 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. |
| Services | Nature and timing of satisfaction of performance obligation, including significant payment terms | Revenue recognition policies |
| Primarily the services associated with the entry and access to national parks, park services and other Department services. | 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 service. 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. |

| | 2022 \$'000 | 2021 \$'000 |
|--------------------------------------|----------------|----------------|
| National park entry fees | 9 498 | 7 705 |
| Park user activity fees and charges | 7 073 | 6 431 |
| Environment analytical services | 2 786 | 2 542 |
| Valuation services | 2 343 | 3 113 |
| Park enterprise sales | 2 313 | 1 904 |
| Other sales of services ¹ | 3 267 | 2 009 |
| Total | 27 280 | 23 704 |

¹The increase in other sales of services is a result of the 2021-22 \$1.27 million Service Level Agreement between the Department and the Environment Protection Authority.

6.4 Fees and fines

Revenue from fees and fines is recognised when the Department satisfies a performance obligation, pursuant to the issue of an assessment, licence 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.

| | 2022 | 2021 |
|----------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Licences and leases | 10 339 | 9 536 |
| Plant quarantine fees | 3 740 | 3 378 |
| Applications and transfers | 783 | 873 |
| Other fees and fines | 1 057 | 607 |
| Total | 15 919 | 14 394 |

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.

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. Fair value of volunteer services provided for the Department is based upon weekly hours volunteered at comparable recurrent salary rates for equivalent tasks performed.

Under the Department's Volunteer Management Framework, the Department is continuing the implementation of volunteer management software to accurately capture data regarding volunteer services.

In the 2021-22 financial year:

- Fair value of national parks, reserves and Crown land recognised

In 2021-22 the Department recognised \$5.12 million in contributions received including \$1.7 million of Crown land sales; \$1.69 million of Public Sales Program land sold or held for sale, \$1.0 million in Crown Land held for sale and \$575 000 in land transfer discoveries.

- Fair value of property recognised (CLAF)

Contributions received of \$1.69 million includes property transferred by the Department of Treasury and Finance upon their sale through the CLAF.

- Fair value of volunteer services provided

Contributions received include volunteer services provided under:

Output Group 3 Nature and Cultural Heritage: Conservation Services, Marine Conservation, Orange Bellied Parrot, Save the Tasmanian Devil, Sustainable Caves, Threatened Species and Wildlife Monitoring programs.

Output Group 8 Parks and Wildlife Management: Tamar Island Wetlands Centre, Overland Track and the Ben Lomond Ski Patrol.

In the 2020-21 financial year:

- Fair value of heritage assets recognised

Contributions received of \$13.13 million represents Biosecurity Tasmania Entomology Collection assets that were not previously recorded on the Department's asset register.

- Fair value of property recognised (CLAF)

Contributions received of \$388 000 includes property transferred by the Department of Treasury and Finance upon their sale through the CLAF.

- Fair value of national parks, reserves and Crown land recognised

In 2020-21 the Department recognised \$2.08 million in contributions received including \$1.2 million of Crown Land sales.

- 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, Sustainable Caves, Wildlife Monitoring and Marine Conservation programs.

Output Group 8 Parks and Wildlife Management: Tamar Island Wetlands Centre, Overland Track and the Ben Lomond Ski Patrol.

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Fair value of national parks, reserves and Crown land recognised | 5 119 | 2 081 |
| Fair value of property recognised (CLAF) | 1 687 | 388 |
| Fair value of volunteer services provided | 299 | 183 |
| Fair value of heritage assets recognised | ... | 13 133 |
| Total | 7 105 | 15 785 |

6.6 Interest

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

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Interest on cash held in Specific Purpose Account and Trust Account balances | 4 | 26 |
| Total | 4 | 26 |

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.

| | 2022 | 2021 |
|--------------|---------------|---------------|
| | \$'000 | \$'000 |
| CLAF | 5 351 | 4 195 |
| Subleasing | 36 | 170 |
| Other | 144 | 131 |
| Total | 5 531 | 4 496 |

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.

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Reimbursement of expenses ¹ | 7 744 | 10 459 |
| Other | 536 | 555 |
| Total | 8 280 | 11 014 |

¹The 2021-22 figure includes fuel reduction and wildfire suppression reimbursements from the Department of Police, Fire and Emergency Management totalling \$3.28 million (2020-21: \$3.32 million) and overseas worker reimbursements from the Department of Communities totalling \$1.82 million (2020-21: \$1.90 million)

The 2020-21 figure also includes reimbursement of construction expenditure associated with the building owner's share of the Lands Building (134 Macquarie Street) redevelopment project of \$1.58 million

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.

| | 2022 | 2021 |
|--|------------|-----------|
| | \$'000 | \$'000 |
| Crown land disposals ¹ | 696 | ... |
| Plant and equipment | 181 | 91 |
| Total net gain/(loss) on non-financial assets | 877 | 91 |

¹The 2021-22 amount represents the sale of crown land parcels through the Public Sale Program, part of the Crown Land Transaction Turnaround Time initiative. The gain represents the difference between the carrying value of the land and the reserve price determined at the time the land was selected for sale.

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.

For other financial instruments that are not trade receivables, contract assets or lease receivables, the Department has measured the expected credit loss using a probability-weighted amount that takes into account the time value of money and forward looking macroeconomics.

| | 2022 | 2021 |
|---|------------|--------------|
| | \$'000 | \$'000 |
| Receivables: | | |
| Expected credit loss | 109 | (190) |
| Total net gain/(loss) on financial instruments | 109 | (190) |

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.

| | 2022 | 2021 |
|--|-----------------|----------------|
| | \$'000 | \$'000 |
| Write down of: | | |
| Infrastructure ^{1,2} | (47 497) | (7 772) |
| Intangibles | (335) | (38) |
| Buildings | (119) | (24) |
| Equipment | (100) | (114) |
| National parks, reserves and Crown land | ... | (614) |
| Leasehold improvement | ... | (61) |
| Total write downs | (48 051) | (8 623) |
| Add-backs of: | | |
| Infrastructure write-offs ³ | ... | 909 |
| Infrastructure impairments ³ | ... | 410 |
| Total add-backs | ... | 1 319 |
| Total other gain/(loss) on change in estimate of non-financial assets | (48 051) | (7 304) |

¹The 2021-22 amount includes Parks and Wildlife road network assets written off, to the value of \$45.03 million, due to the adoption of the revised road infrastructure network hierarchy. The main objective of the revised hierarchy was the removal of road infrastructure values for roads assessed as serving no purpose to the Department, mainly D class-unformed and road alignments, including former Forestry Tasmania roads which have grown over and disappeared over time or roads that are unconstructed and do not have a monetary value. The revaluation reserve was adjusted for the component of the assets written off relating to previous revaluation increments, refer to Note 12.2 for further information.

²The 2020-21 amount includes Parks and Wildlife assets identified through the 2020-21 reconciliation performed of all infrastructure, and plant and equipment assets between the Department's asset register and the Parks and Wildlife asset management system.

³This amount includes Parks and Wildlife assets identified and reinstated through the current year annual asset stocktake process that had previously been written off or impaired.

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

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Wages and salaries | 99 586 | 96 807 |
| Annual leave | 8 566 | 9 501 |
| Long service leave | 687 | 2 782 |
| Sick leave | 4 194 | 3 744 |
| Overtime and allowances | 9 368 | 8 814 |
| Superannuation – defined contribution scheme | 13 209 | 11 959 |
| Superannuation – defined benefit scheme | 2 474 | 2 957 |
| Separation payments | 85 | 15 |
| Total | 138 169 | 136 579 |

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 10.0 per cent (2020-21: 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 (2020-21: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

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 (2020-21: 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 2021-22 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, including all forms of consideration paid and payable for services rendered, compensated absences during the period and any leave entitlements paid on departure.
 - Other short-term benefits, including all other forms of non-salary benefits such as providing and maintaining vehicles including lease charges, fuel, car parking and the associated fringe benefits tax paid.
 - Superannuation means the contribution to the superannuation fund of the individual.
 - Other long-term benefits, including movements in annual leave, long service leave entitlements. Negative amounts represent more leave being taken, in a given year, than accrued.
 - Termination contract payments (no payments were made during 2021-22 and 2020-21).
-

The 2021-22 key management personnel note reflects the changes due to the Department restructure and the *State Service (Restructuring) Order (No 2) 2021*:

- Deputy Secretary titles changed to reflect the structure realignment from 1 December 2021
- The new role of the Chief Operations Officer added from 20 September 2021
- The Deputy Chief Operations Officer changed (replaced previous General Manager Strategic Services) from 8 July 2021
- The previous role of Deputy Secretary EPA Tasmania, removed from 1 December 2021.

In 2021-22, M Pervan was appointed Secretary, effective from 1 October 2022.

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 one month.

2021-22 Key management personnel

| | |
|------------|---|
| J Jacobi | Deputy Secretary Parks and Wildlife Service Acting Secretary from 24 January 2022 |
| T Baker | Secretary until 31 January 2022 |
| A Beach | Deputy Chief Operations Officer from 31 January 2022 |
| W Ford | Deputy Secretary EPA Tasmania until 30 November 2021 |
| S Gunner | Director (Portfolio Services) from 10 January 2022 |
| D Harris | Director (Portfolio Services) until 26 September 2021 |
| N McKenzie | Chief People Officer from 26 July 2021 |
| V Pinto | Chief Operations Officer from 20 September 2021 |
| D Wilson | Deputy Secretary Agriculture until 8 December 2021 Deputy Secretary Primary Industries and Water from 9 December 2021 |
| L Wilson | Deputy Secretary Environment, Heritage and Land from 8 November 2021 Acting Deputy Secretary Corporate, Heritage and Lands until 19 September 2021 |
| A Yan | Director Strategy from 6 December 2021, on secondment with the Department of Communities from 27 June 2022 Acting Director Strategy from 6 September until 5 December 2021 |

2021-22 Acting key management personnel

| | |
|------------|---|
| S Fletcher | Deputy Secretary (Parks and Wildlife Services) from 27 January 2022 |
| R Mitchell | General Manager Strategic Services until 7 July 2021 Deputy Chief Operations Officer from 8 July 2021 to 19 September 2021 |
| D Poirier | Director Strategy until 5 September 2021 |
| R Wilkie | Chief People Officer from 21 September 2021 to 5 December 2021 |

| 2022 | Short-term benefits | | Long-term benefits | | Total ⁵ |
|--|---------------------|------------|--------------------|-----------|--------------------|
| | Salary | Other | Superannuation | Other | |
| | \$'000 | benefits | | benefits | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| J Jacobi | 258 | 27 | 26 | 17 | 328 |
| T Baker | 268 ¹ | 19 | 27 | ... | 314 |
| A Beach | 68 | 7 | 9 | 9 | 93 |
| W Ford | 91 | 13 | 12 | (4) | 112 |
| S Gunner | 69 | 2 | 7 | 2 | 80 |
| D Harris | 35 | 7 | 4 | 3 | 49 |
| N McKenzie | 157 | 25 | 16 | 8 | 206 |
| V Pinto | 175 | 20 | 18 | 15 | 228 |
| D Wilson | 213 | 20 | 28 | 25 | 286 |
| L Wilson | 166 | 21 | 21 | 12 | 220 |
| A Yan | 116 | 9 | 15 | 4 | 144 |
| <i>Acting key management personnel</i> | | | | | |
| S Fletcher | 82 | 7 | 11 | ... | 100 |
| R Mitchell | 38 | ... | 5 | ... | 43 |
| D Poirier | 20 | ... | 3 | ... | 23 |
| R Wilkie | 27 | ... | 4 | ... | 31 |
| Total | 1 783 | 177 | 206 | 91 | 2 257 |

¹Remuneration includes the payment of leave entitlements on departure

2020-21 Key management personnel

| | |
|----------|---|
| T Baker | Secretary |
| W Ford | Deputy Secretary EPA Tasmania |
| D Harris | Director (Portfolio Services) from 19 April 2021 |
| J Jacobi | Deputy Secretary Parks and Wildlife Service Acting Secretary from 11 January 2021 to 31 January 2021 |
| D Wilson | Deputy Secretary Agriculture Acting Secretary from 3 August to 11 September 2020 and 12 December 2020 to 10 January 2021 |

2020-21 Acting key management personnel

| | |
|-------------|--|
| S Fletcher | Deputy Secretary Corporate, Heritage and Lands from 12 December 2020 to 31 January 2021 |
| R Mitchell | General Manager Strategic Services from 10 May 2021 |
| R Pinto | Director People and Culture until 11 July 2021 |
| D Poirier | Director Strategy from 7 December 2020 |
| K Steenhuis | General Manager Strategic Services until 7 May 2021 |
| L Wilson | Deputy Secretary Corporate, Heritage and Lands Deputy Secretary Parks and Wildlife Service from 12 December 2020 to 31 January 2021 |

| 2021 | Short-term benefits | | Long-term benefits | | Total ⁵ |
|--|---------------------|-----------------------------|-----------------------------|-----------------------------|--------------------|
| | Salary ¹ | Other benefits ² | Superannuation ³ | Other benefits ⁴ | |
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| T Baker | 343 | 28 | 33 | (2) | 402 |
| W Ford | 210 | 24 | 27 | 6 | 267 |
| D Harris | 25 | 2 | 3 | 5 | 35 |
| J Jacobi | 216 | 24 | 20 | 3 | 263 |
| D Wilson | 223 | 24 | 29 | 5 | 281 |
| L Wilson | 191 | 23 | 25 | 19 | 258 |
| <i>Acting key management personnel</i> | | | | | |
| S Fletcher | 23 | ... | 3 | ... | 26 |
| R Mitchell | 21 | ... | 3 | ... | 24 |
| R Pinto | 146 | 27 | 19 | 3 | 195 |
| D Poirier | 72 | 2 | 9 | 2 | 85 |
| K Steenhuis | 203 | ... | 18 | ... | 221 |
| Total | 1 673 | 154 | 189 | 41 | 2 057 |

(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 are no significant related party transactions requiring disclosure.

8.2 Depreciation and amortisation

All applicable non-financial assets having 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.

The depreciable amount of improvements to or on leaseholds is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is reasonably certain.

Key estimate and judgement

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

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 depreciation period | 2022 \$'000 | 2021 \$'000 |
|--|--|------------------------|------------------------|
| <i>Depreciation</i> | | | |
| Infrastructure | 15 – 50 years | 12 645 | 14 398 |
| Buildings | 20 – 80 years | 4 015 | 4 021 |
| Right-of-use assets | 2 – 12 years | 3 703 | 3 608 |
| Plant and equipment | 5 – 20 years | 1 169 | 1 065 |
| Total | | 21 532 | 23 092 |
| <i>Amortisation</i> | | | |
| Leasehold improvements | 10 – 20 years | 1 484 | 1 143 |
| Intangibles | 5 – 10 years | 950 | 871 |
| Operating lease make-good provision | 3 – 30 years | 4 | 4 |
| Total | | 2 438 | 2 018 |
| Total depreciation and amortisation | | 23 970 | 25 110 |

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.

| | 2022 \$'000 | 2021 \$'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.

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Property services | 10 980 | 11 975 |
| Travel and transport | 10 153 | 8 055 |
| Professional and other contract services | 9 865 | 8 208 |
| Information technology | 6 856 | 5 603 |
| Infrastructure and building maintenance | 5 380 | 8 684 |
| Administrative costs (printing, publications, office supplies) | 4 795 | 4 727 |
| Communications | 2 876 | 2 914 |
| Employee costs (including training, recruitment, WHS) | 2 517 | 2 378 |
| Equipment costs | 1 818 | 2 515 |
| General insurance | 1 631 | 1 427 |
| Laboratory operating supplies | 1 050 | 1 000 |
| Lease expenses | 958 | 901 |
| Advertising and promotions | 867 | 723 |
| Consultants | 810 | 979 |
| Audit fees – financial audit | 128 | 123 |
| Audit fees – internal audit | 56 | 48 |
| Other supplies and consumables | 1 989 | 1 998 |
| Total | 62 729 | 62 258 |

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Department's Financial Statements were \$127 800 (2020-21: \$123 240).

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.

| | 2022 | 2021 |
|--|--------|--------|
| | \$'000 | \$'000 |
| Marine farming and Wild Fisheries (including industry contributions) | 7 229 | 5 785 |
| Circular Economy ¹ | 4 017 | ... |
| Tasmanian Institute of Agriculture | 3 846 | 3 772 |
| Royal Tasmanian Botanical Gardens ² | 3 563 | 7 386 |
| National Partnership Agreement Recycling Grant | 3 010 | ... |
| Agriculture Industry | 2 780 | 2 939 |
| Wildfire suppression | 2 741 | 186 |
| National Resource Management | 1 050 | 1 110 |
| Weeds Action Fund | 892 | 310 |
| Truck & Machinery Wash-down Stations Project | 684 | ... |
| On Island Processing Program | 675 | ... |
| National Trust Tasmania | 664 | 390 |
| Horsetail Falls Walk | 600 | ... |
| Nyrstar Ground Water Management Program | 584 | 1 546 |
| National and World Heritage Projects (National Trust Tasmania) | 570 | ... |
| Royal Society of the Prevention of Cruelty to Animals | 550 | 550 |
| Flinders Island Veterinarian Accommodation and Equipment | 520 | ... |
| Landcare Action Grants Program | 490 | 560 |
| Aboriginal Land Council of Tasmania | 399 | ... |
| Cat Management Program | 360 | 560 |
| Thoroughbred and Harness Breeding program | 350 | 350 |
| Blue Economy Cooperative Research Centre Funding | 313 | 200 |
| Seafood Industry Growth and Recovery | 265 | 150 |
| Farm Forestry Funding under Federation Funding Agreement | 252 | ... |
| PAHSMA Convict Heritage HUB, Penitentiary | 250 | ... |
| Biosecurity Emergency Response and Research Fund | 225 | 271 |
| Bushfire Disaster Grant | 93 | 692 |

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Modernise our Research Farms ³ | ... | 5 000 |
| Improved Boat and Trailer Parking Project | ... | 425 |
| Public Buildings Maintenance Fund | ... | 385 |
| Shellfish Industry Market Access Development | ... | 260 |
| Other grants and transfer payments | 2 732 | 3 250 |
| Total | 39 704 | 36 077 |

¹Funding to provide \$10.0 million over the next two financial years to support a strategic investment in waste management and resource recovery as a response to the impact of COVID-19.

²The 2020-21 figure represents additional funding contributions for capital works programs.

³The 2020-21 figure represents contributions paid to the University of Tasmania for the Tasmanian Institute of Agriculture modernisation of research farm assets.

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.

| | 2022 | 2021 |
|-------------------------------|------------|------------|
| | \$'000 | \$'000 |
| Interest on lease liabilities | 318 | 150 |
| Total | 318 | 150 |

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.

| | 2022 | 2021 |
|---|------------|------------|
| | \$'000 | \$'000 |
| Assets transferred to other entities | | |
| National parks, reserves and Crown land | 508 | 166 |
| Total | 508 | 166 |

8.8 Other expenses

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

| | 2022 | 2021 |
|---|--------------|--------------|
| | \$'000 | \$'000 |
| Workers' compensation | 2 383 | 2 226 |
| Disbursement of third-party revenue collected | 2 596 | 1 225 |
| Financial expenses | 987 | 701 |
| Fair value of volunteer services consumed | 299 | 183 |
| Covenant costs and agreement fees | ... | 4 |
| Total | 6 265 | 4 339 |

Note 9: Assets

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to the Department and the asset has 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.

| | 2022 | 2021 |
|--|--------------|---------------|
| | \$'000 | \$'000 |
| Receivables | 7 677 | 16 998 |
| Less: Expected credit loss | (518) | (747) |
| Total | 7 159 | 16 251 |
| Sales of goods and services | 967 | 1 068 |
| Fees and fines | 1 820 | 1 871 |
| Loan receivables (Grange Resources) ¹ | ... | 7 818 |
| Tax assets | 1 282 | 1 443 |
| Other receivables | 3 090 | 4 051 |
| Total | 7 159 | 16 251 |
| Settled within 12 months | 7 159 | 11 348 |
| Settled in more than 12 months | ... | 4 903 |
| Total | 7 159 | 16 251 |

¹The movement in receivables is due to the establishment of the Environment Protection Authority. Refer to Note 12.3 Administrative restructuring.

| | 2022 | 2021 |
|--|------------|------------|
| | \$'000 | \$'000 |
| Reconciliation of movements in expected credit loss for receivables | | |
| Carrying amount at 1 July | 747 | 575 |
| Amounts written off during the year | ... | (18) |
| Increase/(decrease) in provision recognised in profit or loss | (109) | 190 |
| Decrease due to Administrative Restructure | (120) | ... |
| Carrying amount at 30 June | 518 | 747 |

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

9.2 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.

| | 2022 | 2021 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| Unlisted equity investments | | |
| Shares in PSMA Australia Limited ¹ | 2 146 | 2 481 |
| Shares in Saltas ² | 625 | 625 |
| Total | 2 771 | 3 106 |
| Settled in more than 12 months | 2 771 | 3 106 |
| Total | 2 771 | 3 106 |
| Reconciliation of movements in equity investments | | |
| Carrying amount at 1 July | 3 106 | 3 562 |
| Gain/(loss) on revaluation of equity instrument through other comprehensive income | (335) | (456) |
| Carrying amount at 30 June | 2 771 | 3 106 |

¹PSMA 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 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 2021 balance date (30 June 2022 audited net asset value not available). As at 30 June 2022, the Department continues to hold 11.11 per cent ownership interest.

²Salmon 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.

9.3 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.

| | 2022 | 2021 |
|---------------------------|------------|------------|
| | \$'000 | \$'000 |
| Inventory held for resale | 890 | 869 |
| Total | 890 | 869 |
| Consumed within 12 months | 890 | 869 |
| Total | 890 | 869 |

9.4 Assets held for sale

Assets held for sale that are expected to be recovered primarily through sale rather than continuing use are classified as held for sale. Immediately before classification as held for sale, fair value assets are measured in accordance with the Departmental policy. Upon initial classification to assets held for sale, assets are remeasured at the lower of carrying amount and fair value less costs to sell. An impairment loss is recognised in profit and loss for any initial and subsequent write-down from the carrying amount measured immediately before remeasurement to fair value less costs of disposal.

| | 2022 | 2021 |
|--------------------------|--------------|------------|
| | \$'000 | \$'000 |
| Crown land held for sale | 2 237 | ... |
| Total | 2 237 | ... |
| Settled within 12 months | 2 237 | ... |
| Total | 2 237 | ... |

Assets held for sale comprise Crown land parcels approved for sale under the public sale program that are not yet under contract and Crown land sales agreements with sale not finalised.

9.5 Property, plant and equipment

Key estimate and judgement

(i) Valuation basis

Property, plant and equipment is recorded at fair value less accumulated depreciation. All other non-current physical assets, including work in progress, are recorded at historic cost less accumulated depreciation and accumulated impairment losses. All assets within a class of assets are measured on the same basis.

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. 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 build occupied.

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.

(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 derecognised. The costs of day-to-day servicing of property, plant and equipment are recognised in profit and loss 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) 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 current 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 2022, based on indices provided by the Valuer-General of 19.73 per cent for land and 11.46 per cent for buildings (2020-21: 6.07 per cent for land and 3.06 per cent for buildings). Management considers the application of this indexation to be equivalent to fair value as at 30 June 2022.

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 current replacement cost method is used, adjusting for associated depreciation. The current 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

- *Non-specialised heritage*

Non-specialised 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.

- *Specialised heritage*

Specialised heritage assets held by the Department relate to the Biosecurity Tasmania Entomology Collection. These assets are not depreciated, as they do not have limited useful lives, due to the appropriate care and conservation methods.

The entomology collection was revalued, for the first time, to fair value as at 30 June 2021 by an independent valuer, Simon Storey Valuers. The value recognised as Contributions received in the Statement of Comprehensive Income.

Recollection replacement cost value approach was considered the most appropriate approach to value the collection in this category.

To the extent that the collection valuation method does contain significant, unobservable adjustments, these assets are classified as Level 3 inputs within the fair value hierarchy under the replacement cost approach.

(a) Carrying amount

| | 2022 | 2021 |
|--|------------------|------------------|
| | \$'000 | \$'000* |
| National parks, reserves and Crown land | | |
| At fair value | 1 553 341 | 1 297 553 |
| Total | 1 553 341 | 1 297 553 |
| Buildings | | |
| At fair value | 221 946 | 206 568 |
| Less: accumulated depreciation | (116 211) | (112 222) |
| | 105 735 | 94 346 |
| Work in progress (at cost) | 9 777 | 3 785 |
| Total | 115 512 | 98 131 |
| Leasehold improvements | | |
| At cost | 16 193 | 16 137 |
| Less: accumulated depreciation | (3 074) | (1 590) |
| Total | 13 119 | 14 547 |
| Plant, equipment and vehicles | | |
| At cost | 22 796 | 24 330 |
| Less: accumulated depreciation | (14 507) | (16 694) |
| | 8 289 | 7 636 |
| Work in progress (at cost) | 127 | 443 |
| Total | 8 416 | 8 079 |
| Heritage and cultural assets | | |
| At fair value | 15 208 | 15 208 |
| Total | 15 208 | 15 208 |
| Total property, plant and equipment | 1 705 596 | 1 433 518 |

*Certain numbers shown in these columns do not correspond with the 2020-21 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 and accumulated impairment losses.

| 2022 | 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 and vehicles | Heritage and cultural assets Level 2 (non-specialised) | Heritage and cultural assets Level 3 (specialised) | Total |
|--|--------------------------------------|---|-------------------------------------|---------------------------------|-------------------|------------------------|-------------------------------|--|--|------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying value at 1 July | 40 924 | 1 256 629 | 3 324 | 94 807 | ... | 14 547 | 8 079 | 2 075 | 13 133 | 1 433 518 |
| Additions | ... | ... | ... | 7 197 | ... | 70 | 1 474 | ... | ... | 8 741 |
| Change in class | ... | ... | ... | 4 121 | ... | ... | 497 | ... | ... | 4 618 |
| Disposals | ... | (2 562) | ... | ... | (1 687) | ... | (68) | ... | ... | (4 317) |
| Disposals Administrative Restructure | ... | ... | ... | (9) | ... | (14) | (297) | ... | ... | (320) |
| Assets held for sale | ... | (1 141) | ... | ... | ... | ... | ... | ... | ... | (1 141) |
| Other gain/(loss) on change in estimate | ... | ... | ... | (119) | ... | ... | (100) | ... | ... | (219) |
| Contributions received | ... | 4 023 | ... | ... | 1 687 | ... | ... | ... | ... | 5 710 |
| Contributions provided | ... | (508) | ... | ... | ... | ... | ... | ... | ... | (508) |
| Revaluation increments (decrements) ¹ | 8 024 | 247 952 | 479 | 9 727 | ... | ... | ... | ... | ... | 266 182 |
| Depreciation/amortisation | ... | ... | (160) | (3 855) | ... | (1 484) | (1 169) | ... | ... | (6 668) |
| Carrying value at 30 June | 48 948 | 1 504 393 | 3 643 | 111 869 | ... | 13 119 | 8 416 | 2 075 | 13 133 | 1 705 596 |

¹The 2021-22 revaluation increment is represented primarily by the revaluation of the land, building classes. Refer to Note 12.2 for further information.

²The 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.

| 2021 | Crown Land Level 2 (non-specialised) | National Parks, Reserves & Crown Land Level 3* (specialised) | Buildings Level 2 (non-specialised) | Buildings Level 3 (specialised)s | CLAF ³ | Leasehold improvements | Plant, equipment and vehicles | Heritage and cultural assets Level 2 (non-specialised) | Heritage and cultural assets Level 3 (specialised) | Total* |
|--|--------------------------------------|--|-------------------------------------|----------------------------------|-------------------|------------------------|-------------------------------|--|--|------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying value at 1 July | 38 687 | 1 194 358 | 3 387 | 92 650 | ... | 9 350 | 6 728 | 2 075 | ... | 1 347 235 |
| Additions | ... | ... | ... | 3 502 | ... | 6 401 | 2 528 | ... | ... | 12 431 |
| Change in class | ... | ... | ... | ... | ... | ... | 2 | ... | ... | 2 |
| Disposals | (1 206) | ... | ... | ... | (388) | ... | ... | ... | ... | (1 594) |
| Other gain/(loss) on change in estimate | ... | (3 105) | ... | (25) | ... | (61) | (114) | ... | ... | (3 305) |
| Contributions received ¹ | 1 207 | 874 | ... | ... | 388 | ... | ... | ... | 13 133 | 15 602 |
| Contributions provided | ... | (166) | ... | ... | ... | ... | ... | ... | ... | (166) |
| Revaluation increments (decrements) ² | 2 236 | 64 668 | 130 | 2 508 | ... | ... | ... | ... | ... | 69 542 |
| Depreciation/amortisation | ... | ... | (193) | (3 828) | ... | (1 143) | (1 065) | ... | ... | (6 229) |
| Carrying value at 30 June | 40 924 | 1 256 629 | 3 324 | 94 807 | ... | 14 547 | 8 079 | 2 075 | 13 133 | 1 433 518 |

¹The movement in Heritage and cultural assets is represented by the Biosecurity Tasmania Entomology Collection that were not previously recorded on the Department's asset register.

²The 2020-21 revaluation increment is represented primarily by the revaluation of the land, building classes. Refer to Note 12.2 for further information.

³The 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 2020-21 Financial Statements and reflect adjustments made as detailed in Note 18.11.

(c) Carrying amount of property, plant and equipment held and used by the Department

| | 2022 | 2021 |
|--|------------------|------------------|
| | \$'000 | \$'000 |
| National parks, reserves and Crown land | | |
| At fair value | 1 439 610 | 1 203 016 |
| Total | 1 439 610 | 1 203 016 |
| Buildings | | |
| At fair value | 210 014 | 195 268 |
| Less: accumulated depreciation | (110 432) | (106 603) |
| | 99 582 | 88 665 |
| Work in progress (at cost) | 9 777 | 3 785 |
| Total | 109 359 | 92 450 |
| Leasehold improvements | | |
| At cost | 16 193 | 16 137 |
| Less: accumulated depreciation | (3 074) | (1 590) |
| Total | 13 119 | 14 547 |
| Plant, equipment and vehicles | | |
| At cost | 22 796 | 24 330 |
| Less: accumulated depreciation | (14 507) | (16 694) |
| | 8 289 | 7 636 |
| Work in progress (at cost) | 127 | 443 |
| Total | 8 416 | 8 079 |
| Heritage and cultural assets | | |
| At fair value | 15 208 | 2 075 |
| Total | 15 208 | 2 075 |
| Total property, plant and equipment | 1 585 712 | 1 320 167 |

(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 and accumulated impairment losses.

| 2022 | Crown Land Level 2 (non-specialised) | National Parks, Reserves & Crown Land Level 3 (specialised) | Buildings Level 2 (non-specialised) | Buildings Level 3 (specialised) | Leasehold improvements | Plant, equipment and vehicles | Heritage and cultural assets Level 2 | Total |
|---|--------------------------------------|---|-------------------------------------|---------------------------------|------------------------|-------------------------------|--------------------------------------|------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying value at 1 July | 32 280 | 1 170 736 | 732 | 91 718 | 14 547 | 8 079 | 15 208 | 1 333 300 |
| Additions | ... | ... | ... | 7 197 | 70 | 1 474 | ... | 8 741 |
| Change in class | ... | ... | ... | 4 121 | ... | 497 | ... | 4 618 |
| Disposals | ... | (4 249) | ... | ... | ... | (68) | ... | (4 317) |
| Disposals Administrative Restructure | ... | ... | ... | (9) | (14) | (297) | ... | (320) |
| Assets held for sale | ... | (2 237) | ... | ... | ... | ... | ... | (2 237) |
| Other gain/(loss) on change in estimate | ... | ... | ... | (119) | ... | (100) | ... | (219) |
| Contributions received | ... | 6 806 | ... | ... | ... | ... | ... | 6 806 |
| Contributions provided | ... | (508) | ... | ... | ... | ... | ... | (508) |
| Revaluation increments (decrements) | 6 301 | 230 481 | 191 | 9 382 | ... | ... | ... | 246 355 |
| Depreciation/amortisation | ... | ... | (84) | (3 770) | (1 484) | (1 169) | ... | (6 507) |
| Carrying value 30 June | 38 581 | 1 401 029 | 839 | 108 520 | 13 119 | 8 416 | 15 208 | 1 585 712 |

| 2021 | Crown Land Level 2 (non-specialised) | National Parks, Reserves & Crown Land Level 3 (specialised)* | Buildings Level 2 (non-specialised) | Buildings Level 3 (specialised) | Leasehold improvements | Plant, equipment and vehicles | Heritage and cultural assets Level 2 (non-specialised) | Total |
|---|--------------------------------------|--|-------------------------------------|---------------------------------|------------------------|-------------------------------|--|------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying value at 1 July | 30 365 | 1 112 827 | 799 | 89 559 | 9 350 | 6 728 | 2 075 | 1 251 703 |
| Net effect of correction of error | ... | (10 086) | ... | ... | ... | ... | ... | (10 086) |
| Revised Carrying value | 30 365 | 1 102 741 | 799 | 89 559 | 9 350 | 6 728 | 2 075 | 1 241 617 |
| Additions | ... | ... | ... | 3 502 | 6 401 | 2 528 | ... | 12 431 |
| Disposals | (1 206) | ... | ... | ... | ... | ... | ... | (1 206) |
| Other gain/(loss) on change in estimate | ... | (614) | ... | (25) | (61) | (114) | ... | (814) |
| Contributions received | 1 206 | 875 | ... | ... | ... | ... | ... | 2 081 |
| Change in class | 88 | 360 | ... | ... | ... | 2 | ... | 450 |
| Contributions provided | ... | (166) | ... | ... | ... | ... | ... | (166) |
| Revaluation increments (decrements) | 1 827 | 67 540 | 53 | 2 416 | ... | ... | ... | 71 836 |
| Depreciation/amortisation | ... | ... | (120) | (3 734) | (1 143) | (1 065) | ... | (6 062) |
| Carrying value 30 June | 32 280 | 1 170 736 | 732 | 91 718 | 14 547 | 8 079 | 2 075 | 1 320 167 |

*Certain numbers shown in these columns do not correspond with the 2020-21 Financial Statements and reflect adjustments made as detailed in Note 18.11.

(e) Carrying amount of property, plant and equipment where the Department is the lessor under operating leases

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| National parks, reserves and Crown land | | |
| At fair value | 113 731 | 94 537 |
| Total | 113 731 | 94 537 |
| Buildings | | |
| At fair value | 11 932 | 11 300 |
| Less: accumulated depreciation | (5 779) | (5 619) |
| | 6 153 | 5 681 |
| Total | 119 884 | 100 218 |

(f) Maturity analysis of lease payments receivable in respect of operating leases

| | 2022 | 2021 |
|--------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| One year or less | 2 582 | 2 707 |
| From one to two years | 2 480 | 2 582 |
| From two to three years | 2 286 | 2 480 |
| From three to four years | 2 146 | 2 286 |
| From four to five years | 1 878 | 2 146 |
| More than five years | 35 907 | 37 785 |
| Total | 47 279 | 49 986 |

(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 held and used by the Department at the beginning and end of the current financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

| 2022 | Crown Land | | National Parks, Reserves & Crown | | Buildings | | Total |
|-------------------------------------|------------------------------|--------------------------|-------------------------------------|----------------------------------|------------------------------|--------------------------|--------|
| | Level 2 (non-specialised) | Level 3 (specialised) | Land Level 3 (specialised) | Land Level 3 (specialised) | Level 2 (non-specialised) | Level 3 (specialised) | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying value at 1 July | 8 643 | 85 894 | 85 894 | 2 592 | 3 089 | 100 218 | |
| Revaluation increments (decrements) | 1 723 | 17 471 | 17 471 | 288 | 345 | 19 827 | |
| Depreciation/amortisation | ... | ... | ... | (76) | (85) | (161) | |
| Carrying value at 30 June | 10 366 | 103 365 | 103 365 | 2 804 | 3 349 | 119 884 | |
| 2021 | Crown Land | | National Parks, Reserves & Crown | | Buildings | | Total |
| | Level 2 (non-specialised) | Level 3 (specialised) | Land Level 3 (specialised) | Land Level 3 (specialised) | Level 2 (non-specialised) | Level 3 (specialised) | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying value at 1 July | 8 322 | 81 531 | 81 531 | 2 588 | 3 091 | 95 532 | |
| Change in class | (88) | (360) | (360) | ... | ... | (448) | |
| Revaluation increments (decrements) | 409 | 4 723 | 4 723 | 77 | 92 | 5 301 | |
| Depreciation/amortisation | ... | ... | ... | (73) | (94) | (167) | |
| Carrying value at 30 June | 8 643 | 85 894 | 85 894 | 2 592 | 3 089 | 100 218 | |

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

| Description | Valuation technique | Significant unobservable inputs used in valuation | Range (weighted average) | Sensitivity of fair value to changes in Level 3 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 | 19.73% | |
| Buildings (specialised) | Current replacement cost | Remaining useful life (years) | 10 – 60 years (34 years) | A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value. |
| | | Indexation factor | 11.46% | |

(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

AASB 16 *Leases* 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.

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.

| 2022 | Buildings | Plant, equipment & vehicles | Total |
|---|------------------|--|---------------|
| | \$'000 | \$'000 | \$'000 |
| Carrying value at 1 July | 1 910 | 15 296 | 17 206 |
| Additions | 512 | ... | 512 |
| Disposals Administrative Restructure | (20) | ... | (20) |
| Depreciation | (579) | (3 124) | (3 703) |
| Other movements (reassessment of lease terms) | 363 | 1 036 | 1 399 |
| Carrying value at 30 June | 2 186 | 13 208 | 15 394 |
| 2021 | Buildings | Plant, equipment & vehicles | Total |
| | \$'000 | \$'000 | \$'000 |
| Carrying value at 1 July | 2 370 | 9 124 | 11 494 |
| Additions | ... | 134 | 134 |
| Depreciation | (460) | (3 148) | (3 608) |
| Other movements (reassessment of lease terms) | ... | 9 186 | 9 186 |
| Carrying value at 30 June | 1 910 | 15 296 | 17 206 |

9.7 Infrastructure

Key estimate and judgement

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 current 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 2022. 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. Other infrastructure was indexed to fair value as at 30 June 2022, based on indices provided by the Valuer-General of 9.95 per cent (2020-21: 3.21 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 current replacement cost method. Assets were valued using the Parks and Wildlife 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 current 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.

| (a) Carrying amount | | |
|--------------------------------|----------------|----------------|
| | 2022 | 2021 |
| | \$'000 | \$'000* |
| At fair value | 759 595 | 762 788 |
| Less: accumulated depreciation | (414 779) | (400 729) |
| | 344 816 | 362 059 |
| Work in progress (at cost) | 4 634 | 7 030 |
| Total | 349 450 | 369 089 |

| (b) Reconciliation of movements (including fair value levels) | | |
|--|----------------|----------------|
| | Level 3 | Level 3 |
| | \$'000 | \$'000* |
| Carrying value at 1 July | 369 089 | 320 832 |
| Additions | 9 391 | 11 771 |
| Change in class | (4 618) | (2) |
| Other gain/(loss) on change in estimate – write downs ^{1,2} | (47 497) | (7 772) |
| Other gain/(loss) on change in estimate – add-backs ³ | ... | 1 319 |
| Contributions received | ... | 39 935 |
| Revaluation increments (decrements) ⁴ | 53 440 | 17 403 |
| Revaluation increment reversals ¹ | (17 710) | ... |
| Depreciation | (12 645) | (14 397) |
| Carrying value at 30 June | 349 450 | 369 089 |

¹The 2021-22 amount includes Parks and Wildlife road network assets written off, to the value of \$45.03 million (write downs) and \$17.71 million (revaluation increment reversals), due to the adoption of the revised road infrastructure network hierarchy. The main objective of the revised hierarchy was the removal of road infrastructure values for roads assessed as serving no purpose to the Department, mainly D-class/unformed and road alignments. This includes former Forestry Tasmania roads that have grown over and disappeared over time, and roads that are unconstructed and do not have a monetary value.

²The 2020-21 amount includes Parks and Wildlife assets identified through the 2020-21 reconciliation performed of all infrastructure, and plant and equipment assets within the Department's asset register and the Parks and Wildlife asset management system.

³The 2020-21 amount includes Parks and Wildlife assets identified and reinstated through the current year annual asset stocktake process that had previously been written off or impaired.

⁴The 2021-22 amount represents the revaluation of the infrastructure asset class by the Valuer-General and yearly indexation of those assets below the valuation threshold.

*Certain numbers shown in these columns do not correspond with the 2020-21 Financial Statements and reflect adjustments made as detailed in Note 18.11.

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

| Description | Valuation technique | Significant unobservable inputs used in valuation | Range (weighted average)¹ | Sensitivity of fair value to changes in Level 3 inputs |
|--------------------------------|----------------------------|--|---|---|
| Infrastructure – walking track | Current replacement cost | Gross cost per linear metre | \$10 – \$550 (\$108) | 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 (25 years) | |
| | | Indexation factor | 9.95% | |
| Infrastructure – road network | Current replacement cost | Gross cost per linear metre | \$110 – \$850 (\$216) | 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 (21 years) | |
| | | Indexation factor | 9.95% | |
| Infrastructure – fire trails | Current replacement cost | Gross cost per square linear metre | \$125 – \$250 (\$136) | 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 (21 years) | |
| | | Indexation factor | 9.95% | |
| Infrastructure – other | Current replacement cost | Remaining useful life (condition assessment) | 5 – 100 years (29 years) | A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value. |
| | | Indexation factor | 9.95% | |

¹Rates applied from last revaluation as at 30 June 2022. All infrastructure, not captured in the 2021-22 revaluation process, is indexed to fair value, based on indices provided annually by the Valuer-General. The indexation factors above relate to 2021-22.

The weighted average cost reflects remoteness and access issues inherent with walking tracks across the State but is not further adjusted on a track specific basis by having regard to some additional measure of remoteness.

(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 2022. The resulting change in asset value was taken to the Asset Revaluation Reserve, and a revaluation increment of \$1.34 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.

(a) Carrying amount

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Intangibles assets with a finite useful life | | |
| At cost | 12 226 | 11 770 |
| Less: accumulated depreciation | (7 455) | (6 769) |
| | 4 771 | 5 001 |
| Work in progress (at cost) | 1 167 | 1 250 |
| | 5 938 | 6 251 |
| Intangibles assets with an infinite useful life | | |
| At fair value | 8 540 | 7 200 |
| | 8 540 | 7 200 |
| Total | 14 478 | 13 451 |

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

| | Level I 2022 \$'000 | At Cost 2022 \$'000 | Level I 2021 \$'000 | At Cost 2021 \$'000 |
|--------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Carrying value at 1 July | 7 200 | 6 251 | 8 000 | 6 031 |
| Additions | ... | 998 | ... | 1 129 |
| Disposals Administrative Restructure | ... | (26) | ... | ... |
| Change in estimates | ... | (335) | ... | (38) |
| Revaluation increments (decrements) | 1 340 | ... | (800) | ... |
| Depreciation and amortisation | ... | (950) | ... | (871) |
| Carrying value at 30 June | 8 540 | 5 938 | 7 200 | 6 251 |

Intangibles are comprised of abalone quota units with the remaining balance comprising of specialised software systems used primarily for land, biosecurity and fisheries management.

9.9 Other assets

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.

(a) Carrying amount

| | 2022 | 2021 |
|----------------------------------|--------------|--------------|
| | \$'000 | \$'000 |
| Prepayments | 2 106 | 1 791 |
| Operating lease make-good | 19 | 16 |
| Total | 2 125 | 1 807 |
| Recovered within 12 months | 2 110 | 1 795 |
| Recovered in more than 12 months | 15 | 12 |
| Total | 2 125 | 1 807 |

(b) Reconciliation of movements

| | Prepayments | | Operating lease make-good | | Total | |
|-----------------------------------|--------------|--------------|---------------------------|-----------|--------------|--------------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying amount at 1 July | 1 791 | 1 734 | 16 | 20 | 1 807 | 1 754 |
| Additions | 2 106 | 1 791 | 7 | 1 | 2 113 | 1 792 |
| Settled/consumed | (1 791) | (1 734) | (4) | (5) | (1 795) | (1 739) |
| Carrying amount at 30 June | 2 106 | 1 791 | 19 | 16 | 2 125 | 1 807 |

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.

| | 2022 | 2021 |
|--------------------------|--------------|--------------|
| | \$'000 | \$'000 |
| Creditors | 2 103 | 2 160 |
| Accrued expenses | 682 | 1 027 |
| Total | 2 785 | 3 187 |
| Settled within 12 months | 2 785 | 3 187 |
| Total | 2 785 | 3 187 |

Settlement of payables is usually made within 30 days

10.2 Lease liabilities

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 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.

The Department has entered into the following leasing arrangements:

| Class of right-of-use asset | Details of leasing arrangements | |
|-----------------------------|---|---------------|
| Office accommodation | Fifteen 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. | |
| | 2022 | 2021 |
| | \$'000 | \$'000 |
| Current | | |
| Lease liabilities | 3 687 | 3 573 |
| Non-current | | |
| Lease liabilities | 12 249 | 14 134 |
| Total | 15 936 | 17 707 |

Maturity analysis of lease liabilities

| | 2022 | 2021 |
|-------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| One year or less | 3 937 | 3 673 |
| From two to three years | 7 932 | 7 000 |
| From four to five years | 4 672 | 7 182 |
| More than five years | ... | 492 |
| Total | 16 541 | 18 347 |

The lease liability in the maturity analysis is presented using undiscounted contractual amounts before deducting finance charges.

The following amounts are recognised in the Statement of Comprehensive Income

| | 2022 | 2021 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| Interest on lease liabilities included in Note 8.6 | 318 | 150 |
| Lease expenses included in Note 8.4: | | |
| Short term leases | 671 | 631 |
| Lease of low-value assets | 287 | 270 |
| Income from sub-leasing right-of-use assets | (36) | ... |
| Net expenses from leasing activities | 1 240 | 1 051 |

10.3 Contract liabilities

A Contract Liability relates to the Department's obligation to transfer goods or services to a customer for which the Department has received consideration in advance. Contract liabilities relate primarily to national park annual and two-year entry fees, Three Capes Track walk bookings for the 2022-23 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 occur evenly over the period of the park pass or the lease and licence agreements or at the time the walk booking is undertaken.

| 2022 | Others | Total |
|---|--------------|--------------|
| | \$'000 | \$'000 |
| Contract liabilities | | |
| Balance at 1 July 2021 | 8 412 | 8 412 |
| Add: Revenue from performance obligations not met during the current period | 7 231 | 7 231 |
| Less: Revenue from performance obligations met during the current period | (7 419) | (7 419) |
| Balance at 30 June 2022 | 8 224 | 8 224 |
| 2021 | Others | Total |
| | \$'000 | \$'000 |
| Contract liabilities | | |
| Balance at 1 July 2020 | 7 217 | 7 217 |
| Add: Revenue from performance obligations not met during the current period | 7 405 | 7 405 |
| Less: Revenue from performance obligations met during the current period | (6 210) | (6 210) |
| Balance at 30 June 2021 | 8 412 | 8 412 |

| | 2022 | 2021 |
|--|--------|--------|
| | \$'000 | \$'000 |
| Revenue from performance obligations met during the current period | 7 419 | 6 210 |

The transaction price allocated to unsatisfied performance obligations as at 30 June is as follows:

| | 2022 | 2021 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| Three Capes Track walk bookings | 3 272 | 3 035 |
| National park annual and two-year entry fees | 2 724 | 2 844 |
| Lease and licence revenue | 1 076 | 1 233 |
| State Government grant funding | 422 | 532 |
| Rent received | 416 | 534 |
| Other | 314 | 234 |
| Total | 8 224 | 8 412 |

The transaction price allocated to the remaining performance obligation relates to Grant income, the Sales of good and services and Fees and fines. It is expected that 93 per cent will be recognised as revenue in 2022-23 and 7 per cent in 2023-24.

10.4 Employee benefit 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.

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Accrued salaries | 3 008 | 2 740 |
| Annual leave | 9 677 | 10 415 |
| Long service leave | 20 234 | 23 705 |
| Total | 32 919 | 36 860 |
| Expected to settle wholly within 12 months | 13 774 | 14 386 |
| Expected to settle wholly after 12 months | 19 145 | 22 474 |
| Total | 32 919 | 36 860 |

I0.5 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.

(a) Carrying amount

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Grange Resources debt agreement ¹ | ... | 7 818 |
| Operating lease make-good | 58 | 56 |
| State Service Accumulated Leave Scheme (SSALS) | 34 | 13 |
| Total | 92 | 7 887 |
| Settled within 12 months | 34 | 2 927 |
| Settled in more than 12 months | 58 | 4 960 |
| Total | 92 | 7 887 |

¹The movement in provisions is due to the establishment of the Environment Protection Authority. Refer to Note 12.3 Administrative restructuring.

(b) Reconciliation of movements in provisions

| | Grange debt agreement | | Operating lease make-good | | SSALS | | Total provisions | |
|--------------------------------------|-----------------------|----------------|---------------------------|----------------|----------------|----------------|------------------|----------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Balance at 1 July | 7 818 | 7 810 | 56 | 60 | 13 | 57 | 7 887 | 7 927 |
| Increases | ... | 86 | 6 | 2 | 45 | 6 | 51 | 94 |
| Disposals Administrative Restructure | (7 818) | ... | ... | ... | ... | ... | (7 818) | ... |
| Charges | ... | (78) | (4) | (6) | (24) | (50) | (28) | (134) |
| Balance as at 30 June | ... | 7 818 | 58 | 56 | 34 | 13 | 92 | 7 887 |

10.6 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.

| | 2022 \$'000 | 2021 \$'000 |
|----------------------------------|----------------|----------------|
| Environmental bonds ¹ | ... | 3 171 |
| Employee benefit on-costs | 608 | 657 |
| Other liabilities | 599 | 215 |
| Total | 1 207 | 4 043 |
| Settled within 12 months | 818 | 441 |
| Settled in more than 12 months | 389 | 3 602 |
| Total | 1 207 | 4 043 |

¹The movement in other liabilities is due to the establishment of the Environment Protection Authority. Refer to Note 12.3 Administrative restructuring.

Note 11: Commitments and contingencies

11.1 Schedule of commitments

Commitments represent those contractual arrangements entered by the Department that are not reflected in the Statement of Financial Position.

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.

| | 2022 | 2021 |
|----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| By type | | |
| Capital commitments | | |
| Buildings ¹ | 3 574 | 4 429 |
| Intangibles ² | 1 402 | 1 543 |
| Infrastructure ³ | 892 | 2 071 |
| Total capital commitments | 5 868 | 8 043 |
| Other commitments | | |
| Property tenancies | 46 999 | 54 071 |
| Motor vehicle fleet | 1 842 | 2 089 |
| Total other commitments | 48 841 | 56 160 |
| By maturity | | |
| Capital commitments | | |
| One year or less | 5 127 | 7 009 |
| From one to five years | 741 | 1 034 |
| Total capital commitments | 5 868 | 8 043 |
| Other commitments | | |
| One year or less | 7 552 | 7 761 |
| From one to five years | 27 669 | 26 100 |
| Over five years | 13 620 | 22 299 |
| Total other commitments | 48 841 | 56 160 |
| Total | 54 709 | 64 203 |

¹Major building commitments in 2021-22 and 2020-21 includes the construction of the Dove Lake viewing shelter, the Overland Track Huts Redevelopment Project and the Ben Lomond public shelter replacement.

²Major intangibles commitments in 2021-22 and 2020-21 includes the Department's electronic document and records management system.

³Major infrastructure commitments in 2021-22 and 2020-21 includes a number of infrastructure projects within the Department's national parks and reserves.

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 9.9 and 10.5 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.

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

Agreement terms are for a maximum of three years or specific kilometres, whichever occurs first, with no change to the 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 any possible amount or timing of any possible underlying claim or obligation.

(a) *Quantifiable contingencies*

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. The Department does not have any quantifiable contingent assets.

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.

- The Department recognised revenue received in advance of \$3.27 million (2020-21: \$3.03 million) in relation to 2022-23 bookings for the Three Capes Track, which were receipted in 2021-22. A component of this revenue will be paid to Three Capes Track contractors on each booking completion. The contractor's liability of approximately \$1.49 million (2020-21: \$1.35 million) is contingent on each booking being undertaken in 2022-23 and therefore is not recognised in the Financial Statements.
- During the year, the Department was committed to reimbursing primary produce growers for the hotel quarantine costs they incurred in supporting out-of-state seasonal workers prior to commencing work. At 30 June 2022, based on the number of registered seasonal workers entering the state, the Department had incurred a liability of approximately \$751 800 (2020-21: \$462 000) in relation to costs that had not yet been reimbursed. This liability is contingent upon the eligible growers/labour hire firms making payment to the Department of Communities Tasmania (directly responsible for hotel quarantine) and subsequently seeking reimbursement from the Department.

(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 2022, 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 2021-22 there are two (2021: two) legal proceedings in progress, for which the Department was exposed to an estimated maximum liability of \$65 000 (2021: \$65 000). 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 \$636.49 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 \$148.90 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 \$131.10 million.
- In 2022 as result of the *State Service (Restructuring) Order (No 2) 2021*, effective 1 December 2021, the Environment Protection Authority was established as a standalone independent State Authority, with existing Environment Protection Authority functions and activities within the Department transferred to the new Authority. Total contribution capital, for no consideration relinquished amounted to \$10.22 million.
- In 2022 as a result of the *State Service (Restructuring) Order 2022*, effective 31 March 2022, the forest policy functions of the Department of State Growth were amalgamated with the Department. Total contributed capital, for no consideration, amounted to \$1.95 million.

12.2 Reserves

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.

| 2022 | 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 | 465 795 | 54 161 | 2 819 | 410 | 156 129 | 800 | 218 | 680 332 |
| Revaluation increments/(decrements) | 255 976 | 10 206 | ... | ... | 53 440 | 1 340 | (335) | 320 627 |
| Revaluation increment reversals ³ | ... | ... | ... | ... | (17 710) | ... | ... | (17 710) |
| Total increments/(decrements) | 255 976 | 10 206 | ... | ... | 35 730 | 1 340 | (335) | 302 917 |
| Balance at end of financial year | 721 771 | 64 367 | 2 819 | 410 | 191 859 | 2 140 | (117) | 983 249 |

| 2021 | 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 | 398 891 | 51 523 | 2 819 | 410 | 138 726 | 1 600 | 674 | 594 643 |
| Net effect of correction of error | (7 595) | | | | 7 960 | | | 365 |
| Revaluation increments/(decrements) | 74 499 | 2 638 | ... | ... | 9 443 | (800) | (456) | 85 324 |
| Balance at end of financial year | 465 795 | 54 161 | 2 819 | 410 | 156 129 | 800 | 218 | 680 332 |

¹Land represents national parks, reserves and Crown land.

²Financial assets represents equity investments.

³The 2021-22 amount represents Parks and Wildlife Services road network assets written off to the value of \$62.74 million, consisting of \$45.03 million (write downs) and \$17.71 million (revaluation increment reversals). Refer to Note 9.7 for further information.

*Certain numbers shown in these columns do not correspond with the 2020-21 Financial Statements and reflect adjustments made as detailed in Note 18.11.

12.3 Administrative restructuring

Net assets received under a restructuring of administrative arrangements are designated as contributions by owners and adjusted directly against equity. Net assets relinquished are designated as distributions to owners. Net assets transferred are initially recognised at the amounts at which they were recognised by the transferring department immediately prior to the transfer.

As a result of the *State Service (Restructuring) Order 2022*, effective 31 March 2022, the forest policy functions of the Department of State Growth were amalgamated with the Department. The Forest Policy section is now represented as Output 2.5, within the Output Group Primary Industries.

In respect of activities assumed, the net book values of Forest Policy assets and liabilities transferred to the Department from the Department of State Growth for no consideration and recognised as at the date of transfer were:

| | 2022 |
|--|--------------|
| | \$'000 |
| Contribution by owners | |
| Cash and cash equivalents | 936 |
| Receivables | 1 214 |
| Total assets recognised | 2 150 |
| Payables | (44) |
| Employee benefit liabilities | (159) |
| Other liabilities | (1) |
| Total liabilities recognised | 204 |
| Net assets (liabilities) assumed on restructure | 1 946 |

(a) Forest Policy

| | 2022 |
|--|--------------|
| | \$'000 |
| Revenue | |
| Recognised by the Department of Natural Resources and Environment Tasmania | 995 |
| Recognised by the Department of State Growth | 2 441 |
| Total revenues | 3 436 |
| Expenses | |
| Recognised by the Department of Natural Resources and Environment Tasmania | 943 |
| Recognised by the Department of State Growth | 2 792 |
| Total expenses | 3 735 |

Prior year comparatives have not been adjusted or realigned to reflect restructure.

As a result of the *State Service (Restructuring) Order (No 2) 2021*, effective 1 December 2021, the Environment Protection Authority was established as a standalone independent State Authority, separate from the Department, with existing Environment Protection Authority functions and activities within the Department transferred to the new Authority.

In respect of activities relinquished, the Department transferred the following assets and liabilities to the Environment Protection Authority:

| | 2022 |
|--|-----------------|
| | \$'000 |
| Distribution to owners | |
| Cash and cash equivalents | (16 061) |
| Receivables | (7 939) |
| Expected credit loss | 120 |
| Property, plant and equipment | (320) |
| Intangibles | (26) |
| Right-of-use-assets | (20) |
| Total assets relinquished | (24 246) |
| Payables | 6 |
| Lease liabilities | 23 |
| Employee benefit liabilities | 2 959 |
| Provisions | 7 818 |
| Other liabilities | 3 223 |
| Total liabilities relinquished | 14 029 |
| Net assets (liabilities) relinquished on restructure | (10 217) |
| Net contribution by the Government as owner during the period | (8 271) |

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.

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Specific Purpose Account and Trust Account balances | | |
| NRET Financial Management Account (S512) ¹ | 43 316 | 45 312 |
| CLAF (S635) ² | 52 830 | 46 322 |
| Tasmanian Forest Agreement Account (S117) ³ | 2 080 | ... |
| Environmental Protection Fund (T743) ⁴ | ... | 214 |
| Total | 98 226 | 91 848 |
| 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. | 185 | 2 200 |
| Total cash and cash equivalents | 98 411 | 94 048 |

Explanation for significant cash and deposit balances for 2021-22:

¹This 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.

²The 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.

³As part of the forestry output transfer, effective 31 March 2022, from the Department of State Growth, the Department received S117 the Tasmanian Forest Agreement Account.

The Department of State Growth managed this account as an administered item. The Department upon the transfer managed this account as a controlled item.

⁴As part of the separation and establishment of the Environment Protection Authority as a standalone independent State Authority, effective 1 December 2021, the Department transferred T743 the Environment Protection Fund, to the Environment Protection Authority.

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 | 2022 \$'000 | 2021 \$'000 |
|---|-------|-----------------|----------------|
| Net result | | (28 547) | 8 949 |
| Appropriation revenue – capital | 6.1 | (14 413) | (14 694) |
| Revenue from Government – other | 6.1 | (2 126) | (6 045) |
| Non-operational capital funding – Grants | | (6 893) | (130) |
| Contributions received | 6.5 | (7 105) | (15 785) |
| Net gain/(loss) on non-financial assets | 7.1 | (877) | (91) |
| Net gain/(loss) on financial instruments and statutory receivables/payables | 7.2 | (109) | 190 |
| Other gain/(loss) on change in estimate of non-financial assets | 7.3 | 48 051 | 7 304 |
| Depreciation and amortisation | 8.2 | 23 970 | 25 110 |
| Contributions provided | 8.7 | 508 | 166 |
| Volunteer Services consumed | 8.8 | 299 | 183 |
| Decrease (increase) in receivables | | 2 902 | (2 692) |
| Decrease (increase) in contract assets | | ... | 1 680 |
| Decrease (increase) in inventories | | (21) | 228 |
| Decrease (increase) in other assets | | (317) | (53) |
| Increase (decrease) in payables | | (555) | 1 008 |
| Increase (decrease) in contract liabilities | | (188) | 1 195 |
| Increase (decrease) in employee benefits | | (1 142) | 2 261 |
| Increase (decrease) in provisions | | 24 | (49) |
| Increase (decrease) in other liabilities | | 2 | (65) |
| Net cash from/(used by) operating activities | | 13 463 | 8 670 |

13.3 Acquittal of Capital Investment Funds

The Department received Capital Appropriation funding to fund specific projects.

Cash outflows relating to these projects are listed below by category.

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

(a) Project expenditure

| | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|---|--------------------------|--------------------------|--------------------------|
| Capital Investment Programs | | | |
| <i>Ongoing projects:</i> | | | |
| Cradle Mountain Visitor Experience | 4 010 | 4 350 | 3 610 |
| National Parks – Maintenance Boost ¹ | 1 356 | 2 256 | 1 794 |
| Improved Statewide Visitor Infrastructure | 1 850 | 2 150 | 4 300 |
| Biosecurity Risk Management and Truck And Machinery Washes ² | 1 625 | 785 | 75 |
| Crown Land Services – Structural Asset Upgrades | 726 | 726 | 386 |
| Freycinet Peninsula Wastewater ² | 3 500 | 660 | 100 |
| Analytical Services Tasmania | 1 000 | 600 | ... |
| Fisheries Digital Transition Project ² | 1 750 | 550 | 900 |
| Cradle Mountain Experience ³ | 2 000 | 283 | 350 |
| Tasmanian Agricultural Precinct | 500 | 280 | ... |
| Waste Action Implementation ² | 1 000 | 200 | ... |
| Next Iconic Walk | 500 | 200 | 150 |
| Crumbed Rubber Production | 200 | 200 | ... |
| Crown Lands Transaction Turnaround Time | 300 | 150 | ... |
| Cockle Creek Camping and Access Upgrade | 125 | 100 | ... |
| Recreational Fishing – Improved Boat and Trailer Parking | 590 | 90 | 1 010 |
| Flinders Island Camping Upgrades and RV Access | 200 | 75 | ... |
| Implementing the Bee Industry Futures Report | 500 | 35 | ... |
| Spion Kop Road and Black River Day Use | 35 | 35 | ... |
| Arthur-Pieman Conservation Area ⁴ | 1 000 | 20 | ... |
| Modernise Our Research Farms ² | 1 000 | ... | 5 000 |
| Hastings Thermal Pool Revitalisation | 100 | ... | ... |
| Completed projects: | | | |
| Community Recovery Fund – Parks Infrastructure ⁵ | 2 150 | 3 350 | 3 450 |
| Total acquittal of Capital Investment Programs | 26 017 | 17 095 | 21 125 |

Explanation for significant variations between budget figures and actual figures for 2021-22:

¹Additional funding was provided for this project through a supplementary appropriation for strengthening works to the Kanunnah Bridge.

²Projects require future work on identified likely capital sub-projects with unspent budget being transferred into future years.

³The project is being led by the Office of the Coordinator-General (OCG) with unspent budget transferred into a future financial year based on the advice of the OCG.

⁴Unspent funds for this project was returned to Treasury as a saving at year-end. When the project is further established, with an approved schedule of works, this unspent funding will be requested to be returned through a budget decision in a later financial year.

⁵Funding was brought forward from a future financial year for this project to reflect the approved schedule of works.

(b) Classification of cash flows

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

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Cash outflows | | |
| Other cash payments | 5 713 | 9 155 |
| Payments for acquisition of non-financial assets | 11 382 | 11 970 |
| Total cash outflows | 17 095 | 21 125 |

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.

| 2022 | Lease liabilities \$'000 |
|---|-----------------------------|
| Balance as at 1 July | 17 707 |
| Acquisitions/new leases | 512 |
| Disposals Administrative Restructure | (24) |
| Other movements (reassessment of lease terms) | 1 399 |
| Changes from financing cash flows: | |
| Cash Repayments | (3 658) |
| Balance as at 30 June | 15 936 |
| 2021 | Lease liabilities \$'000 |
| Balance as at 1 July | 11 986 |
| Acquisitions/new leases | 134 |
| Other movements (reassessment of lease terms) | 9 186 |
| Changes from financing cash flows: | |
| Cash Repayments | (3 599) |
| Balance as at 30 June | 17 707 |

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 of instrument) | Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows) |
|-----------------------------|--|--|
| Receivables | Receivables are recognised at fair value plus any directly attributable transaction costs. Trade receivables are measured at the transaction price. 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. Receivables that are neither past due nor impaired are considered to be of sound credit quality. | The Department offers 30-day terms of trade. |
| Cash and cash equivalents | Cash and deposits are recognised at face value and managed on a whole-of-government basis by the Department of Treasury and Finance. | 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:

| 2022 | Not past due \$'000 | Past due 1-30 days \$'000 | Past due 31-60 days \$'000 | Past due 61-151 days \$'000 | Past due 151+ days \$'000 | Total \$'000 |
|---|------------------------|------------------------------|-------------------------------|--------------------------------|------------------------------|-----------------|
| Expected credit loss rate (A) | 0.15% | 0.34% | 0.85% | 2.30% | 63.49% | |
| Total gross carrying amount (B) | 4 187 | 1 068 | 118 | 231 | 791 | 6 395 |
| Expected credit loss (A x B) ¹ | 6 | 4 | 1 | 5 | 502 | 518 |
| 2021 | Not past due \$'000 | Past due 1-30 days \$'000 | Past due 31-60 days \$'000 | Past due 61-151 days \$'000 | Past due 151+ days \$'000 | Total \$'000 |
| Expected credit loss rate (A) | 0.11% | 0.37% | 7.63% | 3.56% | 78.27% | |
| Total gross carrying amount (B) | 6 104 | 438 | 120 | 155 | 924 | 7 741 |
| Expected credit loss (A x B) ¹ | 7 | 2 | 9 | 6 | 723 | 747 |

¹The expected credit loss is calculated on each individual output's revenue streams. The expected credit loss rate shown is based on the calculated expected credit loss/total gross carrying amount.

(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 has negotiated 30-day terms of trade with the majority of its suppliers. Payments are made within 14 days of receipt of supplier invoices. |
| Other financial liabilities | 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. Other financial liabilities include deposits held on Crown land sales in progress. For 2020-21 the major component is an Environmental Bond which transferred to the Environment Protection Authority on 1 December 2021. | Crown land sales terms and conditions, including timing, vary on an agreement basis. 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.

| 2022 | 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 | 2 785 | ... | ... | ... | ... | ... | 2 785 | 2 785 |
| Other financial liabilities | 599 | ... | ... | ... | ... | ... | 599 | 599 |
| Total | 3 384 | ... | ... | ... | ... | ... | 3 384 | 3 384 |
| 2021 | 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 | 3 187 | ... | ... | ... | ... | ... | 3 187 | 3 187 |
| Other financial liabilities | 215 | ... | ... | ... | ... | 3 171 | 3 386 | 3 386 |
| Total | 3 402 | ... | ... | ... | ... | 3 171 | 6 573 | 6 573 |

(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:

| | 2022 | 2021 |
|----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Variable rate instruments | | |
| Financial assets ¹ | 3 244 | 19 390 |
| Total | 3 244 | 19 390 |

¹The movement in financial assets is due to the establishment of the Environment Protection Authority. Refer to Note 12.3 Administrative restructuring.

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 2022 | | | | |
| Cash in Specific Purpose Account and Trust Account balances | 32 | (32) | 32 | (32) |
| Net sensitivity | 32 | (32) | 32 | (32) |
| 30 June 2021 | | | | |
| Cash in Specific Purpose Account and Trust Account balances | 194 | (194) | 194 | (194) |
| Net sensitivity | 194 | (194) | 194 | (194) |

The analysis assumes all other variables remain constant. The analysis was performed on the same basis in the 2020-21 year.

14.2 Categories of financial assets and liabilities

| | 2022 \$'000 | 2021 \$'000 |
|------------------------------|----------------|----------------|
| Financial assets | | |
| Cash and cash equivalents | 98 226 | 91 848 |
| Loans and receivables | 6 395 | 15 556 |
| Equity investments | 2 771 | 3 106 |
| Total | 107 392 | 110 510 |
| Financial liabilities | | |
| Payables | 2 785 | 3 187 |
| Other liabilities | 599 | 3 386 |
| Total | 3 384 | 6 573 |

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.

I 4.4 Net fair value of financial assets and liabilities

| 2022 | Net Fair Value | Net Fair Value | Net Fair Value | Net Fair Value |
|---|----------------|----------------|----------------|----------------|
| | Level 1 | Level 2 | Level 3 | Total |
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | |
| Cash and cash equivalents | 98 226 | ... | ... | 98 226 |
| Loans and receivables | 6 395 | ... | ... | 6 395 |
| Equity investments | ... | ... | 2 771 | 2 771 |
| Total financial assets | 104 621 | ... | 2 771 | 107 392 |
| Financial liabilities (recognised) | | | | |
| Payables | 2 785 | ... | ... | 2 785 |
| Other financial liabilities/bonds | 599 | ... | ... | 599 |
| Total financial liabilities (recognised) | 3 384 | ... | ... | 3 384 |
| 2021 | | | | |
| 2021 | Net Fair Value | Net Fair Value | Net Fair Value | Net Fair Value |
| | Level 1 | Level 2 | Level 3 | Total |
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial assets | | | | |
| Cash and cash equivalents | 91 848 | ... | ... | 91 848 |
| Loans and receivables | 7 738 | 7 818 | ... | 15 556 |
| Equity investments | ... | ... | 3 106 | 3 106 |
| Total financial assets | 99 586 | 7 818 | 3 106 | 110 510 |
| Financial liabilities (recognised) | | | | |
| Payables | 3 187 | ... | ... | 3 187 |
| Other financial liabilities/bonds | 3 386 | ... | ... | 3 386 |
| Total financial liabilities (recognised) | 6 573 | ... | ... | 6 573 |

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 2021-22 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.

(a) Schedule of Administered Income and Expenses

| | Notes | Budget \$'000 | Actual \$'000 | Variance \$'000 | Variance % |
|--|-------|------------------|------------------|--------------------|---------------|
| Administered revenue and other income from transactions | | | | | |
| Fees and fines | (a) | 42 492 | 41 849 | (643) | (2) |
| Administered expenses from transactions | | | | | |
| Transfers to the Public Account | (a) | 47 492 | 46 962 | (530) | (1) |

Notes to schedule of Administered Income and Expenses variances

(a)

The decrease in administered fees and fines is due to lower abalone licence revenue resulting from low abalone beach prices (impacted by Covid-19) and the reduction in environment permit revenue due to the establishment of the Environment Protection Authority. This is partially offset by Land Titles Office dealings revenue exceeding budget due to higher activity in the property market.

The decrease in transfers to the Public Account correlates to the movement in administered fees and fines.

(b) Schedule of Administered Assets and Liabilities

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.

| | 2022 Budget \$'000 | 2022 Actual \$'000 | 2021 Actual \$'000 |
|-----------------------------------|--------------------------|--------------------------|--------------------------|
| Appropriation revenue – operating | | | |
| Current year | 43 815 | 44 135 | 42 535 |
| Total | 43 815 | 44 135 | 42 535 |

15.3 Administered fees and fines

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

| | 2022 | 2021 |
|----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Land Titles Office dealings | 12 587 | 12 256 |
| Land Titles Office copies | 8 705 | 8 448 |
| Other marine licences | 4 805 | 3 470 |
| Water royalties | 4 284 | 4 684 |
| Abalone licences | 3 074 | 3 530 |
| Land Titles Office other | 2 564 | 2 337 |
| Quarantine fees | 2 295 | 2 269 |
| Environment permits ¹ | 1 782 | 4 712 |
| Other | 1 753 | 1 985 |
| Total | 41 849 | 43 691 |

¹The reduction in environment permit revenue is due to the establishment of the Environment Protection Authority. Refer to Note 15.10 Administrative restructuring.

15.4 Administered transfers from Controlled Funds

| | 2022 | 2021 |
|---------------|--------------|--------------|
| | \$'000 | \$'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.

| | 2022 | 2021 |
|---|------------|--------------|
| | \$'000 | \$'000 |
| Expected credit loss | 115 | (113) |
| Total net gain/(loss) on financial instruments | 115 | (113) |

15.6 Administered grants and transfer payments

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

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Grant to Tasmanian Racing ¹ | 32 562 | 31 712 |
| Grant to the Port Arthur Historic Site Management Authority ² | 4 179 | 4 038 |
| Grant to the Institute for Marine and Antarctic Studies ³ | 2 905 | 2 805 |
| Grant to the Tasmanian Institute of Agriculture ⁴ | 1 958 | 1 929 |
| Inland Fisheries Service – Government contribution ⁵ | 1 471 | 1 318 |
| Wellington Park contribution ⁶ | 128 | 120 |
| Contribution to Commonwealth, State and industry organisations ⁷ | 934 | 561 |
| Total | 44 137 | 42 483 |

¹The 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.

²This 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.

³In 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.

⁴The 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.

⁵This 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.

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

⁷This 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.

| | 2022 \$'000 ¹ | 2021 \$'000 |
|--|-----------------------------|----------------|
| Receivables | 908 | 1 736 |
| Less: Expected credit loss | (53) | (329) |
| Accrued revenue | 2 370 | 2 227 |
| Total | 3 225 | 3 634 |
| Fees and fines | 3 225 | 3 634 |
| Total | 3 225 | 3 634 |
| Settled within 12 months | 3 225 | 3 634 |
| Total | 3 225 | 3 634 |
| Reconciliation of movements in expected credit loss for receivables | | |
| Carrying amount at 1 July | 329 | 218 |
| Amounts written off during the year | (1) | (2) |
| Increase/(decrease) in provision recognised in profit or loss | (115) | 113 |
| Decrease due to Administrative Restructure | (160) | ... |
| Carrying amount at 30 June | 53 | 329 |

¹The movement in receivables is due to the establishment of the Environment Protection Authority. Refer to Note 15.10 Administrative restructuring.

15.8 Administered payables

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

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Accrued expenses (accrued transfers to the Public Account) | 2 720 | 1 420 |
| Total | 2 720 | 1 420 |
| Settled within 12 months | 2 720 | 1 420 |
| Total | 2 720 | 1 420 |

Settlement of payables is usually made within 30 days.

15.9 Administered contract liabilities

For significant accounting policies relating to contract liabilities refer to Note 10.3.

| 2022 | Total \$'000 |
|-----------------------------|-----------------|
| Contract liabilities | |
| Balance at 1 July | 2 279 |
| Balance at 30 June | 628 |

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.

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Revenue from performance obligations met during the current period | 2 279 | 2 817 |

The transaction price allocated to unsatisfied performance obligations as at 30 June 2022 is as follows:

| | 2022 \$'000 | 2021 \$'000 |
|----------------------------------|----------------|----------------|
| Environment permits ¹ | ... | 1 885 |
| Marine Farming rentals | 628 | 394 |
| Total | 628 | 2 279 |

100 per cent is expected to be recognised as revenue in the 2022-23 financial year.

¹The movement in contract liabilities is due to the establishment of the Environment Protection Authority. Refer to Note 15.10 Administrative restructuring.

15.10 Administered Administrative restructuring

For significant Accounting Policies relating to Administrative restructuring please refer to Note 12.3.

As a result of the *State Service (Restructuring) Order 2022*, effective 31 March 2022, the Department assumed administrative oversight responsibility for the independent authority, the Forest Practices Authority, from the Department of State Growth.

The Department of State Growth up to 30 March 2022 consolidated the Forest Practices Authority financial transactions within the Department of State Growth administered Financial Statements. The net book values of assets and liabilities transferred to the Department from the Department of State Growth for no consideration and recognised as at the date of transfer were:

| | 2022 \$'000 |
|--|----------------|
| Contribution by owners | |
| Cash and cash equivalents | 1 360 |
| Financial Investments | 999 |
| Receivables | 235 |
| Property, plant and equipment | 2 |
| Right-of-use assets | 126 |
| Payables | (8) |
| Lease liabilities | (103) |
| Employee benefit liabilities | (481) |
| Other liabilities | (15) |
| Net assets (liabilities) assumed on restructure | 2 115 |

From 31 March 2022, the Department ceased consolidating Forest Practices Authority within the administered section of the Financial Statements. The above assets and liabilities transferred were subsequently removed through an adjustment to equity. The Forest Practices Authority will continue to report separate independent Financial Statements.

As a result of the *State Service (Restructuring) Order (No 2) 2021*, effective 1 December 2021, the Environment Protection Authority was established as a standalone independent State Authority, separate from the Department, with existing Environment Protection Authority functions and activities within the Department transferred to the new Authority.

In respect of activities relinquished, the Department transferred the following assets and liabilities to the Environment Protection Authority:

| | 2022 \$'000 |
|---|----------------|
| Distribution to owners | |
| Receivables | (728) |
| Expected credit loss | 160 |
| Payables adjustment (transfers to the Public Account and obligations not met during the current period) | (1 334) |
| Contract liabilities | 1 902 |
| Net assets (liabilities) relinquished on restructure | ... |

15.11 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 Specific Purpose Accounts, excluding those accounts held in a trustee capacity or agency arrangement.

| | 2022 | 2021 |
|--------------|------------|-----------|
| | \$'000 | \$'000 |
| Cash held | 123 | 65 |
| Total | 123 | 65 |

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>Receivables are recognised at fair value plus any directly attributable transaction costs. Trade receivables are measured at the transaction price.</p> <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:

| 2022 | 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) | 0.06% | 0.05% | 0.06% | 0.71% | 97.16% | |
| Total gross carrying amount (B) | 3 111 | 31 | 70 | 11 | 55 | 3 278 |
| Expected credit loss (A x B) ¹ | 2 | ... | ... | ... | 53 | 55 |

| 2021 | 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) | 0.3% | 1.7% | 9.2% | 17.4% | 95.9% | |
| Total gross carrying amount (B) | 3 386 | 110 | 54 | 107 | 306 | 3 963 |
| Expected credit loss (A x B) ¹ | 10 | 2 | 5 | 19 | 293 | 329 |

¹The expected credit loss is calculated on each individual division's revenue streams. The expected credit loss rate shown is based on the calculated expected credit loss/total gross carrying amount

(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, whichever 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.

| 2022 | 1 year \$'000 | 2 years \$'000 | 3 years \$'000 | 4 years \$'000 | 5 years \$'000 | More than 5+ years \$'000 | Un-discounted total \$'000 | Carrying amount \$'000 |
|------------------------------|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------------|---------------------------------------|-----------------------------------|
| Financial liabilities | | | | | | | | |
| Payables | 2 720 | ... | ... | ... | ... | ... | 2 720 | 2 720 |
| Total | 2 720 | ... | ... | ... | ... | ... | 2 720 | 2 720 |

| 2021 | 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 | 1 420 | ... | ... | ... | ... | ... | 1 420 | 1 420 |
| Total | 1 420 | ... | ... | ... | ... | ... | 1 420 | 1 420 |

(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.

15.13 Categories of Administered financial assets and liabilities

| | 2022 | 2021 |
|------------------------------|--------------|--------------|
| | \$'000 | \$'000 |
| Financial assets | | |
| Loans and receivables | 3 279 | 3 963 |
| Total | 3 279 | 3 963 |
| Financial liabilities | | |
| Payables | 2 720 | 1 420 |
| Total | 2 720 | 1 420 |

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

Administered Financial Assets

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

Administered 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.

| | 2022 | 2021 |
|---|---------|---------|
| | \$'000 | \$'000 |
| Council certificates | | |
| Council certificate revenue collected | 5 068 | 5 241 |
| Council certificate revenue forwarded to councils | (5 068) | (5 241) |
| 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 2022.

Note 18: Other significant accounting policies and judgements

18.1 Objectives and funding

As a result of the *State Service (Restructuring) Order (No 2) 2021*, under section 11 of the *State Service Act 2000* the Department of Primary Industries, Parks, Water and Environment's name was changed to the Department of Natural Resources and Environment Tasmania, effective 1 December 2021.

The name change better reflects the purpose of the Department to facilitate productive and sustainable industries and to protect and promote Tasmania's natural and cultural values to deliver a sustainable Tasmania. The Department's vision is a Tasmania where our natural resources, cultural values and environment are recognised and used sustainably to support our future prosperity.

As a result of the *State Service (Restructuring) Order (No 2) 2021*, effective 1 December 2021, the Environment Protection Authority was established as a standalone independent State Authority, separate from the Department, with existing Environment Protection Authority functions and activities within the Department transferred to the new Authority.

As a result of the *State Service (Restructuring) Order 2022*, effective 31 March 2022, the forest policy functions of the Department of State Growth (including those parts relating to the Forest Practices Authority and Private Forests Tasmania) were amalgamated with the Department. The Forest Policy section is now represented as Output 2.5 within the Department. The Forest Practices Authority and Private Forests Tasmania are not consolidated into the Department's Financial Statements.

The Department's strategic priorities are to:

- enable business and employment opportunities through sustainable growth of Tasmania's productive industries;
- deliver a world class regulatory system for industry, heritage, land and environment;
- protect and restore Tasmania's unique biodiversity, heritage and protected areas and recognise Tasmanian Aboriginal people;
- enable world class experiences of Tasmania's cultural and natural values; and
- build a high performance department, driven by our people and our systems.

The Department has four key organisational groups:

- Environment, Heritage and Land;
- the Tasmania Parks and Wildlife Service;
- Primary Industries and Water; and
- Strategy and Business Services.

During 2021-22 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.

The Department is implementing an output restructure, which came into effect on 1 July 2022. The restructure reflects the outcomes of the draft Department of Natural Resources and Environment Tasmania Strategic Plan 2022-2027.

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 Government, of items controlled or incurred by the Government.

The Department is a Tasmanian 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 6.3, 6.4 and 15.3. The Financial Statements encompass all funds that the Department controls resources 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 12 August 2022 and signed by the Accountable Authority on 6 September 2022.

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 there are no new or revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to the Department's operations and effective for the current annual reporting period.

The Department has reviewed the pending Standards and Interpretations issued by the Australian Accounting Standards Board and conclude they will not have a material impact on the Department's operations.

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.

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 the 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 Financial Position comparative figures is an increase in Net assets and Total equity of \$37.81 million.

During 2021-22, a reconciliation was performed of national parks and reserve land assets between the Department's asset register and the Parks and Wildlife Asset Management System. As a result of this reconciliation, land to the value of \$10.09 million was removed from the asset register. The land, consisting of two parcels, had been transferred to other entities in previous reporting periods.

In 2021-22 a valuation of the infrastructure asset was conducted. In preparation for the valuation, a reconciliation was performed between the Department's financial management system asset register and the Parks and Wildlife Service asset management system, to ensure the two systems reconciled prior to the valuation occurring. Through this process, adjustments were made to the assets existing on the financial management system asset register to align with the data on the Parks and Wildlife Service asset management system. In addition, through this reconciliation process, a further 295 assets were identified as existing Parks and Wildlife Service assets that were not recorded on the Department's asset register. These assets, which are a combination of adjustments to existing assets and discoveries, mostly road network, walking tracks and fire breaks, had a written down value of \$47.89 million. As this error was made in a reporting period prior to the comparative period, the Statement of Financial Position balances as at 30 June 2021 were restated as follows:

- Infrastructure was increased by \$47.89 million to record the assets that were not previously recorded in the Statement of Financial Position. The increase consisted of:
-

- Gross value increase in infrastructure of \$106.86 million; and
- An offsetting increase in accumulated depreciation of (\$58.97 million).

The \$47.89 million is based on values assigned during the 2021-22 valuation of infrastructure assets. A component therefore of the \$47.89 million can be attributed to valuation increases, including change in valuation unobservable inputs used in the previous valuation in 2016-17 and the annual indexation factors since the assets initial discovery, rather than a discovery error. As a result of the difficulty in determining, with certainty, the value attributed to valuation increases and attributed to an error in discoveries, the Department will recognise the total \$47.89 million as a prior period error.

The following table discloses the impact on the 2020-21 notes that have been restated for the correction in error discussed above.

Correction: 9.5 Property, plant and equipment

| | Land 2021 <i>(unadjusted)</i> \$'000 | Land 2021 <i>(adjusted)</i> \$'000 | Correction of error adjustment \$'000 |
|--|--|--|--|
| (a) Carrying amount | | | |
| National parks, reserves and Crown land | | | |
| At fair value | 1 307 639 | 1 297 553 | (10 086) |
| Total | 1 307 639 | 1 297 553 | (10 086) |

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

| | Land Level 3 (unadjusted) \$'000 | Land Level 3 (adjusted) \$'000 | Correction of error adjustment \$'000 |
|---|---|---|--|
| Carrying value at 1 July 2020 | 1 194 358 | 1 194 358 | ... |
| Contributions received | 874 | 874 | ... |
| Contributions provided | (166) | (166) | ... |
| Other gain/(loss) on change in estimate | (614) | (3 105) | (2 491) |
| Revaluation increments/(decrements) | 72 263 | 64 668 | (7 595) |
| Carrying value at 30 June 2021 | 1 266 715 | 1 256 629 | (10 086) |

Correction: 9.7 Infrastructure

| | 2021 (unadjusted) \$'000 | 2021 (adjusted) \$'000 | Correction of error adjustment \$'000 |
|--------------------------------|---|---------------------------------------|--|
| (a) Carrying amount | | | |
| At fair value | 655 928 | 762 788 | 106 860 |
| Less: accumulated depreciation | (341 764) | (400 729) | (58 965) |
| | 314 164 | 362 059 | 47 895 |
| Work in progress (at cost) | 7 030 | 7 030 | ... |
| Total | 321 194 | 369 089 | 47 895 |

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

| | Level 3 (unadjusted) \$'000 | Level 3 (adjusted) \$'000 | Correction of error adjustment \$'000 |
|---|--|--|--|
| Carrying value at 1 July 2020 | 320 832 | 320 832 | ... |
| Additions | 11 771 | 11 771 | ... |
| Change in class | (2) | (2) | ... |
| Other gain/loss on change in estimate – write downs | (7 772) | (7 772) | ... |
| Other gain/loss on change in estimate – add-backs | 1 319 | 1 319 | ... |
| Contributions received | ... | 39 935 | 39 935 |
| Revaluation increments (decrements) | 9 443 | 17 403 | 7 960 |
| Depreciation | (14 397) | (14 397) | ... |
| Carrying value at 30 June 2021 | 321 194 | 369 089 | 47 895 |



5

Appendices

ABBREVIATIONS AND ACRONYMS

| | | | |
|----------|--|----------|--|
| AAS | Australian Accounting Standards | HR | Human Resources |
| AASB | Australian Accounting Standards Board | IFRS | International Financial Reporting Standards |
| ABS | Australian Bureau of Statistics | IFS | Inland Fisheries Service |
| AFW | Agriculture, Forestry and Water Division | IMAS | Institute for Marine and Antarctic Studies |
| AHT | Aboriginal Heritage Tasmania | LT | Lands Tasmania |
| AMS | Asset Management System | LIST | Land Information System Tasmania |
| ARNECC | Australian Registrars National Electronic Conveyancing Council | ML | Megalitre |
| ATO | Australian Taxation Office | MR | Marine Resources Division |
| CLAF | Crown Lands Administration Fund | na | Not available |
| COVID-19 | Coronavirus Disease of 2019 | NDIS | National Disability Insurance Scheme |
| CRC | Cooperative Research Centre | NCH | Natural and Cultural Heritage Division |
| CSO | Community Service Obligation | NRE Tas | Department of Natural Resources and Environment Tasmania |
| ELA | Enterprise Licence Agreement | NRM | Natural resource management |
| EMPCA | <i>Environmental Management and Pollution Control Act 1994</i> | ORI | Office of Racing Integrity |
| EPA | Environment Protection Authority | PACB | Poppy Advisory and Control Board |
| FMA | <i>Financial Management Act 2016</i> | PESRAC | Premier's Economic and Social Recovery Advisory Council |
| FPA | Forestry Practices Authority (FPA) | PFT | Private Forests Tasmania |
| FPPF | Future potential production forest | PIDA | <i>Public Interest Disclosures Act 2002</i> |
| FTE | Full-time equivalent | PSSRA | <i>Public Service Superannuation Reform Act 1999</i> |
| GIS | Geographic Information System | PWS | Parks and Wildlife Service |
| GM | Genetically Modified | RTBG | Royal Tasmanian Botanical Gardens |
| GMO | Genetically Modified Organism | RTI | <i>Right to Information Act 2009</i> |
| GST | Goods and Services Tax | ShellMAP | Shellfish Market Access Program |

| | |
|-------|--|
| SMRCA | Sustainable Marine Research Collaboration Agreement |
| SMS | Safety Management System |
| SSA | <i>State Service Act 2000</i> |
| SSR | <i>State Service Regulations 2011</i> |
| TACC | Total Allowable Commercial Catch |
| TI | Treasurer's Instruction |
| TIA | Tasmanian Institute of Agriculture |
| TWWHA | Tasmanian Wilderness World Heritage Area |
| WAF | Weeds Action Fund |
| WHS | Work Health and Safety |
| VMS | Vessel Monitoring System |

LEGISLATION AND LEGISLATIVE PROGRAM

Legislation administered

Ministerial portfolio of Aboriginal Affairs

Aboriginal Heritage Act 1975

Aboriginal Land Council Elections Act 2004

Aboriginal Lands Act 1995

Native Title (Tasmania) Act 1994

Ministerial portfolio of Environment and Climate Change

Container Refund Scheme Act 2022

Environmental Management and Pollution Control Act 1994

Litter Act 2007

Marine-related Incidents (MARPOL Implementation) Act 2020

Mt Lyell Acid Drainage Reduction Act 2003

National Environment Protection Council (Tasmania) Act 1995

Nature Conservation Act 2002

Part 5 and section 76A and the making of regulations under section 76, in so far as those regulations relate to Part 5 or section 76A (otherwise see the Minister for Parks and the Minister for Primary Industries and Water)

Plastic Shopping Bags Ban Act 2013

Threatened Species Protection Act 1995

Waste and Resource Recovery Act 2022

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

Ministerial portfolio of Parks

Abandoned Lands Act 1973

Ben Lomond Skifield Management Authority (Repeal) Act 2007

Boundary Fences Act 1908

Conveyancing and Law of Property Act 1884

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

Electronic Conveyancing (Adoption of National Law) Act 2013

Estates Tail Act 1853

Forestry Rights Registration Act 1990

Government House Land Act 1964

Ida Bay Railway Repeal Act 2001

Land Acquisition Act 1993

Land Titles Act 1980

Land Valuers Act 2001

National Parks and Reserves Management Act 2002

Nature Conservation Act 2002

Except Part 4, Part 5 and section 76A and the making of regulations under section 76, in so far as those regulations relate to Part 4, Part 5 or section 76A (see the Minister for Environment and Climate Change and the Minister for Primary Industries and Water)

Partition Act 1869

Place Names Act 2020

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 Attorney-General/Minister for Justice).

Public Trusts Act 1882

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 the Minister for Resources)

Registration of Deeds Act 1935
Royal Tasmanian Botanical Gardens Act 2002
Self's Point Land Act 1951
Strata Titles Act 1998
Survey Co-ordination Act 1944
Surveyors Act 2002
Valuation of Land Act 2001
Wellington Park Act 1993

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
Biosecurity (Consequential and Transitional Provisions) Act 2020
Cat Management Act 2009
Dairy Industry Act 1994
Fertilizers Act 1993
Fisheries Rules (Validation) Act 1997
Fishing (Licence Ownership and Interest) Registration Act 2001
Florentine Valley Paper Industry Act 1935
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
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

Part 4 and the making of regulations under section 76, in so far as those regulations relate to Part 4 (otherwise see the Minister for Environment and Climate Change and the Minister for Parks)

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 under the Minister for Health)

Primary Industry Activities Protection Act 1995

Primary Produce Safety Act 2011

Seeds Act 1985

Tasmanian Beef Industry (Research and Development) Trust Act 1990

Urban Drainage Act 2013

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 section 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 section 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 Trusts 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 Resources

Forest Management Act 2013

Forest Practices Act 1985

except in so far as it relates to the Tasmanian Civil and Administrative Tribunal (see *Department of Justice under the Minister for Resources*)

Forest Practices Administrative Reform (Transitional and Consequential) Act 2004

Forest Practices (Private Timber Reserves Validation) Act 1999

Forestry (Fair Contract Codes) Act 2001

Forestry (Rebuilding the Forest Industry) Act 2014

Private Forests Act 1994

Public Land (Administration and Forests) Act 1991

except Part 2 (see *Department of Premier and Cabinet under the Minister for Planning*)

Regional Forest Agreement (Land Classification) Act 1998

except 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 (see the *Minister for Parks*)

Timber Promotion Act 1970

Ministerial portfolio of Local Government

Launceston Flood Risk Management Act 2015

New Legislation

Ministerial portfolio of Environment and Climate Change

Container Refund Scheme Act 2022

The *Container Refund Scheme Act 2022* was passed by Parliament on 10 March 2022. It creates the legislative foundation for the establishment of Tasmania's Container Refund Scheme, to reduce litter and increase recycling.

Waste and Resource Recovery Act 2022

The *Waste and Resource Recovery Act 2022* was passed by Parliament on 10 March 2022. It establishes the Waste and Resource Recovery Board to coordinate strategic waste management, and to support and encourage resource recovery across the State. The Act also introduces a state-wide levy on waste disposed to landfill as a mechanism to enable the implementation of strategic investment into Tasmania's waste and resource recovery sectors.

Ministerial portfolios of Aboriginal Affairs, Heritage, Parks, Primary Industries and Water, Racing, Resources, Local Government

There was no new legislation during 2021-22.

Legislation amended

Ministerial portfolios of Aboriginal Affairs, Environment and Climate Change, Heritage, Racing, Local Government

There were no significant amendments to legislation during 2021-22

Ministerial portfolio of Parks

Land (Miscellaneous Amendments) Act 2021

The *Land (Miscellaneous Amendments) Act 2021* was passed by Parliament on 9 November 2021. The primary intention of the Act was to improve existing land related legislation, with amendments made principally to the *Land Titles Act 1980* and the *Land Titles Regulations 2012*, as well as minor amendments to other legislation relating to the powers and functions of the Recorder of Titles.

Ministerial portfolio of Primary Industries and Water

Living Marine Miscellaneous Amendments (Digital Processes) Act 2021

The *Living Marine Miscellaneous Amendments (Digital Processes) Act 2021* was passed by Parliament on 9 November 2021. It amends the *Living Marine Resources Management Act 1995* and the *Fisheries (Licence Ownership and Interest) Registration Act 2001* to enable digital transition.

Living Marine Resources Management Amendment (Aquaculture Research) Act 2022

The *Living Marine Resources Management Amendment (Aquaculture Research) Act 2022* was passed by Parliament on 10 March 2022. It amends the *Living Marine Resources Management Act 1995* to enable marine aquaculture research to be subject to an arrangement with the Commonwealth under the Act.

Ministerial portfolio of Resources

Forest Practices Amendment (Validation) Act 2022

The *Forest Practices Amendment (Validation) Act 2022* was passed by Parliament on 5 May 2022. It amends the *Forest Practices Act 1985* to retrospectively validate delegations issued by the Forest Practices Authority under section 43 and clarifies the scope of the Chief Forest Practices Officer's power to issue directions.

Legislation transferred

Ministerial portfolios of Aboriginal Affairs, Environment and Climate Change, Heritage, Parks, Primary Industries and Water, Racing, Local Government

There were no instances where responsibility for legislation was transferred during 2021-22.

Ministerial portfolio of Resources

On 31 March 2022, responsibility in relation to administration by the Minister for Resources of the following Acts transferred from the Forest Practices Authority and Private Forests Tasmania to the Department of Natural Resources and Environment Tasmania:

Forest Practices Act 1985

Forest Practices Administrative Reform (Transitional and Consequential) Act 2004

Forest Practices (Private Timber Reserves Validation) Act 1999

Public Land (Administration and Forests) Act 1991

Regional Forest Agreement (Land Classification) Act 1998

Timber Promotion Act 1970

In addition, on 31 March 2022, responsibility in relation to administration by the Minister for Resources of the following four Acts transferred from the Department of State Growth to the Department of Natural Resources and Environment Tasmania:

Forest Management Act 2013;

Forestry (Fair Contract Codes) Act 2001;

Forestry (rebuilding the Forest Industry) Act 2014; and

Private Forests Act 1994

Legislation repealed

Ministerial portfolios of Aboriginal Affairs, Environment and Climate Change, Heritage, Parks, Primary Industries and Water, Racing, Resources, Local Government

No legislation was repealed during 2021-22.

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Statutory Bodies

Abalone Fishery Advisory Committee
Aboriginal Heritage Council
Agricultural, Silvicultural and Veterinary Chemicals Council
Animal Welfare Advisory Committee
Biosecurity Advisory Committee
Board of Environment Protection Authority
Botanical Gardens Board
Community Review Committee (Threatened Species)
Conservation Compensation Committee
Crustacean Fishery 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
Recreational Fisheries Advisory Committee
Savage River Remediation Program Management Committee
Scalefish Fishery Advisory Committee
Scallop Fishery Advisory Committee
Scientific Advisory Committee (Threatened Species)
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
Shellfish Market Access Program (ShellMAP) Management Committee
Tasmanian Institute of Agriculture

Other Entities

Aboriginal and Dual Naming Reference Group
Agricultural Coordination Group (COVID-19)
Animal Ethics Committee
Australian Convict Sites Steering Committee
Centre for Marine Socioecology, University of Tasmania
Dairy 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 Farmers and Graziers Association
Tasmanian Land Surveyors Accreditation Board
Tasmanian Spatial Information Council
Waste and Resource Recovery Ministerial Advisory Group

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