DEPARTMENT OF PRIMARY INDUSTRIES,
PARKS, WATER AND ENVIRONMENT

ANNUAL REPORT

2021

Department of
Primary Industries, Parks, Water and Environment

Tasmanian Government

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

© State of Tasmania 2021
Department of Primary Industries,
Parks, Water and Environment
October 2021
ISSN 1837 – 9974

An electronic version of this report is available on our website at **www.dpipwe.tas.gov.au**
or contact the Department on **1300 368 550**

1 October 2021

Guy Barnett MP
Minister for Primary Industries and Water

Jane Howlett MP
Minister for Racing

Roger Jaensch MP
Minister for Environment
Minister for Local Government and Planning
Minister for Aboriginal Affairs
Minister for Heritage

Jacquie Petrusma MP
Minister for Parks

Dear Ministers

In accordance with the requirements of section 36 of the *State Service Act 2000* and section 42 of the *Financial Management Act 2016,* I am pleased to submit for presentation to Parliament, the Annual Report of the Department of Primary Industries, Parks, Water and Environment for the financial year ended 30 June 2021.

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

Yours sincerely

Tim Baker
Secretary

CONTENTS

MESSAGE FROM THE SECRETARY 3
OVERVIEW 5
OUR ROLE, AIM AND OBJECTIVES 6
OUR ORGANISATIONAL STRUCTURE 7
DIVISIONS, OUTPUT GROUPS AND OUTPUTS 8
OUR PERFORMANCE 9
HIGHLIGHTS FOR 2020-21 10
SNAPSHOT OF FINANCIAL PERFORMANCE 11
OUTPUT GROUP PERFORMANCE 13
Output Group 1 – **Land Tasmania** 13
Output Group 2 – **Primary Industries** 14
Poppy Advisory and Control Board - Annual Report 2020-21 17
Output Group 3 – **Natural and Cultural Heritage** 21
Output Group 4 – **Water Resources** 24
Output Group 5 – **Racing Regulation and Policy** 25
Output Group 6 – **Biosecurity Tasmania** 27
Output Group 7 – **Environment Protection and Analytical Services** 29
Output Group 8 – **Parks and Wildlife Management** 30
SUPPORTING INFORMATION 32
GOVERNANCE AND MANAGEMENT 33
STAKEHOLDER RELATIONS 34
OUR PEOPLE AND CULTURE 40
CLIMATE CHANGE 47
FINANCIAL MANAGEMENT 48
FINANCIAL STATEMENTS 58
APPENDICES 181
ABBREVIATIONS AND ACRONYMS 182
LEGISLATION AND LEGISLATIVE PROGRAM 183
PUBLICATIONS 191
STATUTORY BODIES, JOINT VENTURES AND NON-STATUTORY BODIES 199
INDEXES 201
COMPLIANCE INDEX 202

MESSAGE FROM THE SECRETARY

I am pleased to present the Department of Primary Industries, Parks, Water and Environment's Annual Report for 2020-21.

The 2020-21 financial year has produced several challenges which the Department and its staff have been required to address. Foremost of these has been the ongoing, pivotal role that the Department continues to play in Tasmania's response to the COVID-19 pandemic, both in terms of border control, but also in supporting industry.

Biosecurity Tasmania Officers have remained the first point of contact for travellers entering the State. I am extremely proud of the way in which the Department has continued to provide exceptional service in the more traditional focus areas of plant and animal biosecurity, whilst simultaneously working hard to safeguard our State from the threat posed by COVID-19. The Department also developed and implemented the Tas e-Travel application during the year, which is now well established. Since its introduction, over 1 million people have registered their travel and contact details, contributing to the State's defence against COVID-19.

Supporting industry through the uncertainty of COVID-19, as well as investing in the future of the State, has been another focus for the Tasmanian Government and this Department. Following this year's State election, the Government announced a range of commitments to invest in communities and businesses. The Department has been focused on delivering on those commitments, including upgrading infrastructure in our parks and reserves, supporting Aboriginal Policy Reform, increasing investment in our agriculture and recreational fishing industries, and developing threatened species and waste and resource recovery strategies. Important initiatives specifically aimed at supporting Tasmania's food security were also led by the Department during the year, including the Agricultural Workforce Resilience program, which helped to ensure that Tasmanian crops were harvested and fruits and vegetables picked.

These commitments, in addition to the ongoing activities of the agency, illustrate the diversity of services the Department provides to support primary industries, and manage and protect the State's natural and cultural values.

Alongside delivering services for the Tasmanian community, the Department has also been progressing a range of agency improvement initiatives. Projects focused on creating modern and efficient work environments in both the north and south of the State were delivered during the year, culminating in the consolidation of southern based staff in the Lands Building in Hobart in late 2020. Initial work also commenced during the 2020-21 financial year on the Government's recently announced Tasmanian Agricultural Precinct, which will see industry, Government and the University of Tasmania co-located on a single site to bring together the best possible industry relevant research, development and skills.

The Department has embarked on a strategic planning journey during the 2020-21 financial year, with discussions currently underway with staff and other stakeholders regarding the future of the Department. These discussions are providing an opportunity for staff across the agency to consider how we currently work, as well as how we might work differently into the future to deliver a sustainable, prosperous future for Tasmania and its natural resources.

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.

Tim Baker

SECRETARY

I

OVERVIEW

OUR ROLE, AIM AND OBJECTIVES

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

Our Role

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

Our Aim

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

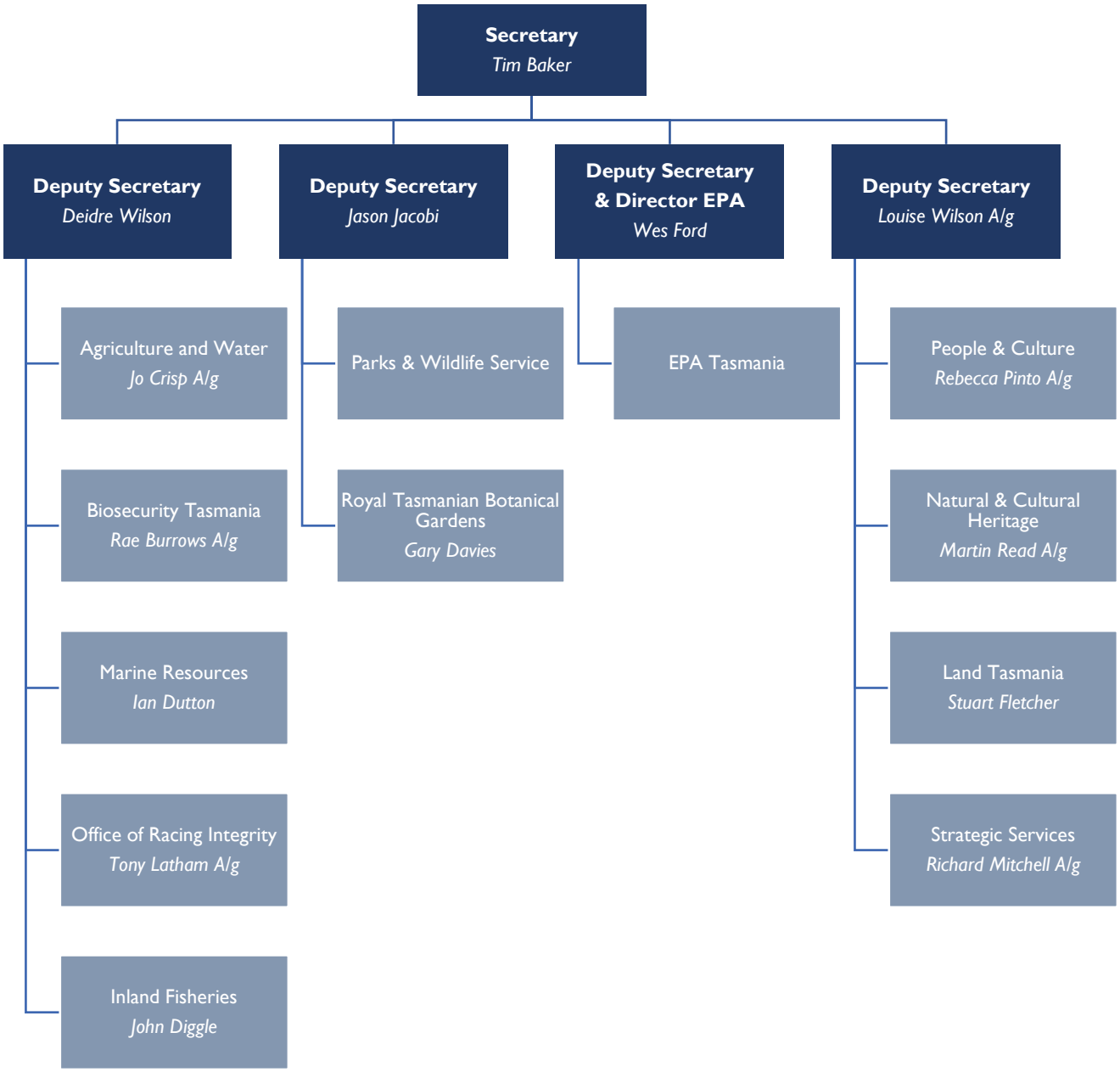
Our Objectives 2020-21

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

OUR ORGANISATIONAL STRUCTURE

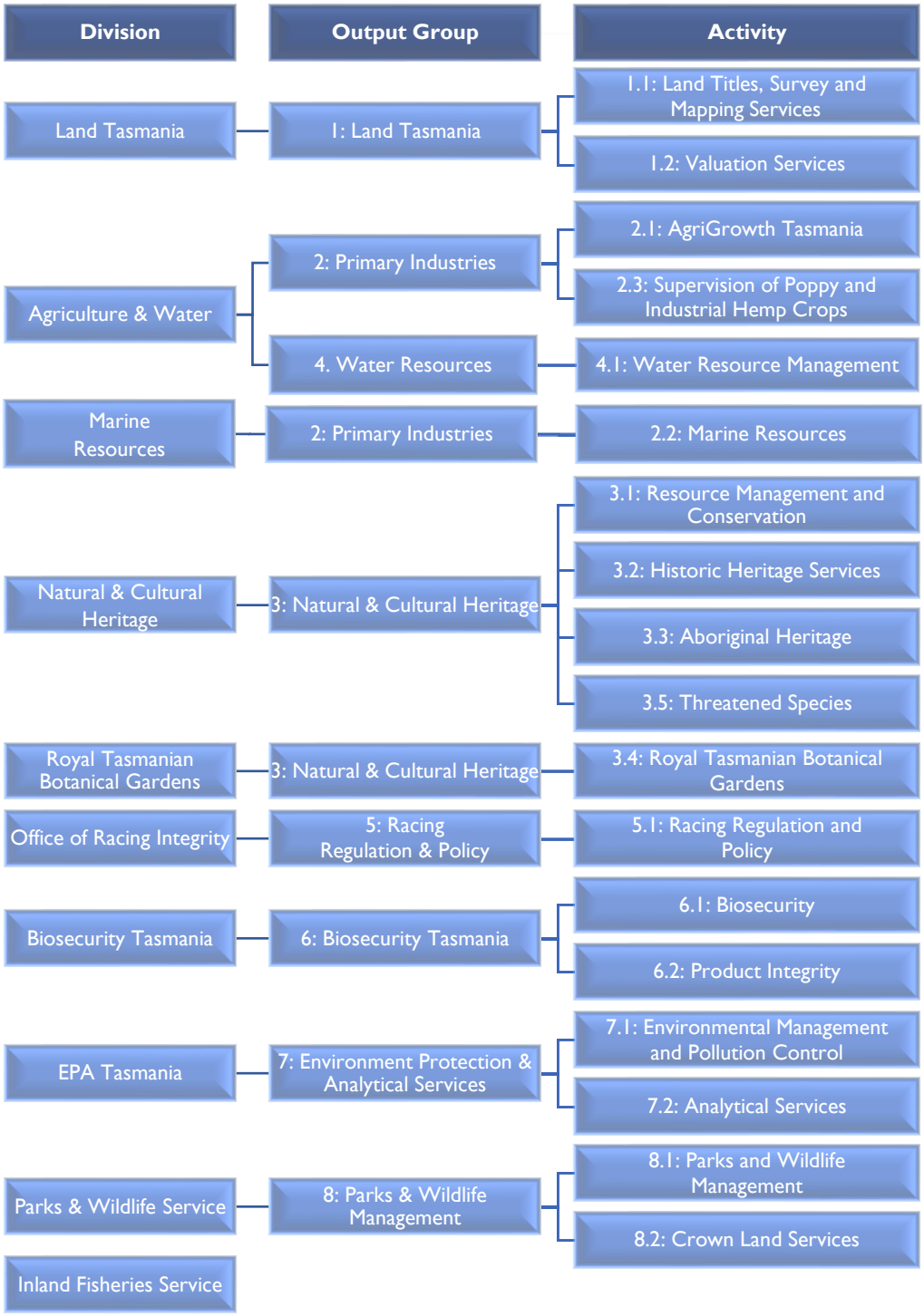
As at 30 June 2021

A current organisational chart with greater detail can be found on the Department's website.



DIVISIONS, OUTPUT GROUPS AND OUTPUTS

As at 30 June 2021, the Department had a number of operational divisions and groups aligned to our Output Groups and Outputs. These are outlined below.



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

2

OUR PERFORMANCE

HIGHLIGHTS FOR 2020-21

Delivery of year one of the $1.9 million *Agricultural Workforce Resilience* package which included support for industry to attract and retain local workers to meet the immediate labour needs, such as the roll out of the Tassie Harvest – Take Your Pick advertising and social media campaign.	The $11 million *Recycling Modernisation (Plastics) Grants Program* was established between the Tasmanian and Australian Governments to increase Tasmania's plastic recycling and remanufacturing capacity.
Review of the *Aboriginal Heritage Act 1975* and tabling of the report in Parliament.	Establishment of a Stakeholder Reference Group and review of the Eagle Recovery Plan.
Development of a *Climate Change Adaptation Strategy* and *Biosecurity Strategy for the Tasmanian Wilderness World Heritage Area*.	A record flock of approximately estimated 192 Orange Bellied Parrots migrating north to the mainland at the end of the 2020/21 breeding season under the *Orange Bellied Parrot Program.*
The Tasmanian *Rural Water Use Strategy* was finalised following extensive consultation. The Strategy sets out 4 Goals with 29 Actions to be delivered over the next 5 years to enhance water management outcomes for farmers, communities, and the environment.	Completed the Wineglass Bay Second Lookout and return loop track project. The new addition has enhanced the visitor experience by spreading out visitors and reducing the negative impacts of crowding at an iconic park destination.
Implementation of the *Sustainable Industry Growth Plan* for the salmon industry involving improved compliance management of marine debris, initiation of a contemporary spatial planning exercise to inform assessment of new sustainable growth areas and improving transparency on salmon industry licence holder reporting, compliance and regulatory management through the salmon portal.	Developed a new module for VISTAS (Property and Valuation Information System) to manage the Government's Land Acquisitions program. This module brings efficiencies to the administration of land acquisitions which is integral to the Government's significant infrastructure investment program
Significant progress was made in the ongoing implementation of the *Biosecurity Act 2019*, including the development of regulations, public engagement on the implementation of the *General Biosecurity Duty*, appointments of authorised officers and other elements including commencement of development of both the biosecurity compendium and the drafting of the *Salmonid Biosecurity Regulations*.	Completed a review into volunteer management across DPIPWE to ensure compliance with volunteer management standards, including the implementation of a software system which provides centralised management of content, communications, and reporting of volunteer activity. The new *Volunteer Management Framework* ensures that volunteer programs are assessed and approved by DPIPWE managers in accordance with Fair Work Australia's guidance on lawful unpaid work.

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 $286 million for 2020-21.

The Department is predominantly funded by appropriation revenue and revenue from Australian Government funding. For 2020-21 controlled activities, those funding sources totalled $210.2 million, which represents approximately 73 per cent of total revenue.

The Department's government funding for 2020-21 is summarised in the following table:

Table 1 - Government funding sources

	$'000
Appropriation revenue - operating	172 005
Appropriation revenue - capital	15 080
Other revenue from Government	8 171
Australian Government grants	10 975
State Government grants	4 010
Total	**210 241**

Source: DPIPWE financial records.

Other significant revenue categories include the 'Sales of goods and services' of $23.7 million and 'Contributions received' recognising $15.8 million of income.

'Controlled expenses' totals $269.7 million for 2020-21.

The largest expense item is 'Employee benefits', which represents approximately 51 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 13 per cent respectively of total controlled expenses.

The Department's expenditure by Output Group for 2020-21 is summarised in the following table:

Table 2 - Output expenditure

Output Group	$'000
Land Tasmania	19 910
Primary Industries	29 682
Natural and Cultural Heritage	30 269
Water Resources	7 489
Racing Regulation and Policy	5 556
Biosecurity Tasmania	39 871
Environment Protection and Analytical Services	24 248
Parks and Wildlife Management	93 811
Public Building Maintenance Program	2 631
COVID-19 Response and Recovery	7 358
Capital Investment Program	10 380
Total	**271 205**
Administered Payments[1]	42 483

Source: DPIPWE financial records.

Note:

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

Budget Outcome

The Department managed its 2020-21 budget allocation. Note 6.1 of the Financial Statements on pages 106 outlines the movements between the original Appropriation estimate and the actual outcome.

The 2020-21 Comprehensive Result of $8.95 million is lower than the original budget estimate of $66.81 million. This is primarily due to 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 99.

OUTPUT GROUP PERFORMANCE

Output Group 1 – **Land Tasmania**

Division: Land Tasmania

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

Table 3 – Performance Information – Land Tasmania

Performance Measures	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Quality of Tasmania's land survey and valuation services						
Complying surveys lodged[1]	%	96	96	96	94	94
Objections resulting in an amended valuation[2]	%	0.23	0.26	0.07	<2.00	<2.00
Efficiency of land registration processes						
Sealed plans lodged that comply with the Early Issue Scheme registered within 10 working days of lodgement of the original plan[3]	%	68	92	na	90	na
Sealed plans lodged in compliance with the Priority Final Plan Scheme registered within the statutory timeframe[4]	%	na	na	100	100	100
Accessibility of quality land information to support decision making						
Number of land related data sets available via the LIST[5]	Number of data sets	2 157	2 593	2 731	2 700	2 850
Availability of LIST website and LIST services to government, industry and public[6]	%	na	99	99	99	99
Level of government, industry and public use of LIST						
Level of government, industry and public use of LIST website[7]	Number sessions (million)	2.37	2.5	2.86	2.6	3.1

Notes:

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

3. This measure will be removed from 2021-22. The Early Issue Scheme was replaced by the *Building and Construction (Regulatory Reform Amendments) Act (No. 2) 2020* Priority Final Plan Scheme. The new Scheme commenced operation on 30 November 2020.
4. This is a new measure. The Early Issue Scheme was replaced by the Building and Construction (Regulatory Reform Amendments) Act (No. 2) 2020 Priority Final Plan Scheme. The new Scheme commenced operation on 30 November 2020.
5. This measure reflects the number of layers available via LISTmap and includes layers secured and accessible by specific clients such as emergency service organisations. Operational responses to biosecurity incidents, integration of layers from ABS and other government data projects has resulted in the year on year increases to the available LISTmap layers.
6. This measure was introduced in 2019-20 to measure the overall annual (24/7/365) system availability of the LIST website and LIST services relevant to outages within the control of the Department. As a new measure, there is no data available for previous years.
7. This measure captures the volume of client web sessions (i.e. numbers of times clients access the LIST website and its components) using standard web browsers.

Output Group 2 – **Primary Industries**

Divisions: Agriculture and Water (AWD) and Marine Resources (MR)

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

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

Table 4 – Performance Information: Primary Industries

Performance Measure	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Value of primary industries sector						
Gross value of agricultural and fish production						
Wild fisheries[1]	$ million	183.7	147.6	110	180	120
Aquaculture	$ million	862.4	930.7	950	990	981
Agriculture[2]	$ million	1 637.5	1 878	na	1 885	1 998
Food production value added[3]	$ million	4 864.2	na	na	5 330	5 850
Exports of food, agriculture and fisheries						
Overseas exports[4]	$ million	767.6	952	na	810	900
Interstate food trade[5]	$ million	3 051.9	na	na	3 340	3 760

Performance Measure	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Efficiency of fishers' licensing processes						
Fishers' licensing transaction times	% completed in 3 working days	85	95	95	95	95
External funds leveraged from Government investment in primary industries research[6]						
External funds received by TIA[7]	$ million	5.5	7.5	6.18	7.0	8
External funds received by IMAS-SMRCA[8]	$ million	5.69	5.7	6.47	3.5	5.0
Accessibility of information to support farmers to run their businesses						
Proportion of emails or calls to FarmPoint responded to within 1 business day[9]	%	na	99	95	95	95
Supervision of Poppy and Hemp Crops						
Cost of Poppy Advisory Control Board per licence issued[10]	$	1 454	1 385	1 436	1 487	1 721
Support for GMO moratorium						
Proportion of former GM canola sites monitored or audited[11]	%	100	100	100	100	100

Notes:

1. Targets for this measure are based on the total allowable commercial catches, set for the relevant licensing years, which do not coincide with financial years. Similarly, actuals relate to the licensing year ending in the relevant financial year.
2. This measure includes food and non-food agricultural production. The 2019-20 actual figures are not yet available. The targets assume a growth rate from 2012-13 that results in the gross value reaching $10 billion by 2050, consistent with the Tasmanian Government's AgriVision 2050 target.
3. This measure is reported in the Tasmanian Agri-Food ScoreCard, which is published by the Department. It is calculated from data sourced from the Australian Bureau of Statistics, the Department, primary producers, industry bodies and major food processors. The 2019-20 value is not yet available.
4. This measure is sourced from ABS overseas export data and incorporates meat, dairy, fish, and fruit and vegetables. The 2019-20 value is preliminary. Targets assume conformity with long-term production trends and no significant change in the value of the Australian dollar.
5. The net value of interstate trade is calculated by the Department and reported in the Tasmanian Agri-Food ScoreCard. It is the residual value of food production value added after overseas exports and Tasmanian consumption are accounted for. The 2019-20 value is not yet available.
6. The funds received by TIA and the Institute for Marine & Antarctic Studies - Sustainable Marine Research Collaboration Agreement (IMAS-SMRCA) are calculated on a calendar year basis. For example, 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.
7. This measure is only one measure of the success of the Joint Venture Agreement with TIA. The TIA Strategic Plan identifies the priorities for the Institute, including supporting the Government's plan to increase the contribution of agriculture to the Tasmanian economy.

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 minimum match level.
9. This is a new measure for 2019-20 and performance data is not available for previous years. The new FarmPoint helpline and email were launched in 2019 and complement the FarmPoint website, which was modernised in 2019. Collectively, FarmPoint provides easy access to information to support farmers to run their business. The measure is based on response times to calls and emails received through FarmPoint.
10. This is a measure of the total costs of the Poppy Advisory Control Board per annum divided by the number of licences issued in that year. The increase over recent years in cost per licence issued or active is primarily the result of a reduction in the number of poppy growers in Tasmania in response to stable global stocks and the need to balance supply and demand. The cost of the PACB is primarily a fixed cost and is borne by Government. Poppy cultivation licences are no longer issued annually, but for a period of up to five years. To ensure consistency in reporting of this measure, data from 2018-19 onwards has been derived from the number of active poppy cultivation licences under issue during the respective season.
11. This was a new measure in 2019-20, however, performance data is available for previous years. All former GM canola trial sites are routinely monitored, and any volunteer plants are destroyed in accordance with the State's GMO policy. The Department is currently working with TIA to develop an inspection program that balances farm activity with on-going monitoring requirements in accordance with a risk-based approach to management/inspection and response actions.

Actual Catch by 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 5 - Actual Catch by Wild Fishery

Performance Measure[1&2]	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Abalone	Tonnes	1 158.07	1 029.2	1 095.4	1 100	1100
Giant crab	Tonnes	18.1	15.3	17.9	20	19
Rock lobster	Tonnes	1 009.7	890.5	1153.3	1 000	1000
Sea urchin[3]	Tonnes	639.5	500.8	567.8	300	500
Mackerel & Redbait[4]	Tonnes	0.063	0.4	2.3	1	1
Periwinkle	Tonnes	34.1	38.2	42.6	40	40
Banded morwong	Tonnes	35.9	33.1	28.7	34	30

Source: DPIPWE Marine Resources Division records.

Notes:

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

Level of Marine Farming Production

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

Table 6 - Level of Marine Farm Production

Performance Measure	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual[1]	2020-21 Target	2021-22 Target[2]
Salmonids	Tonnes	56 989	65 677	83 056	62 000	90 000
Mussels	Tonnes	744	572	481	592	60
Abalone	Tonnes	183	264	310	101	380
Pacific oysters	'000 Dozen	2 963	2 776	3 200	2 523	3 220

Source: DPIPWE Marine Resources Division records.

Notes:

- The 2020-21 actual figures are estimates only, as end-of-financial-year figures are yet to be finalised for some sectors.
- Due to the impacts of the COVID-19 pandemic on market/ production levels, the 2021-22 targets are a very general estimate only.

Poppy Advisory and Control Board - Annual Report 2020-21

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 at 30 June 2021 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); and
- the Secretary of the Department responsible for the Primary Industry Activities Protection Act 1995 or a person nominated by the Secretary (Jo Crisp)
- 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 2020-21

Poppy Crops

For the reporting period, the PACB:

- approved the planting of 15 027 hectares of poppy crops; and
- issued 306 approvals to licensed growers of poppy crops.

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

Table 7 – Poppy Licences Issued or Active

	2016-17	2017-18	2018-19	2019-20	2020-21
Number of poppy licences issued or active[1]	511	450	331	354	306

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 8 - Field Officer Activity

	2016-17	2017-18	2018-19	2019-20	2020-21
Number of inspections of poppy crops[1]	5 131	3 755	3 516	3 500	2 892[2]
Number of poppy regrowth (unlicensed) areas	47	16	12	27	10
Number of interferences	28	14	6	9	17
Number of capsules stolen	12 239	1 430	124	1 957	5 245

Notes:

1. From 2017-18 the number of inspections are lower in comparison to previous years due to a change in reporting process whereby the total number of inspections is now derived from the total number of site visits as opposed to the total number of inspection activities undertaken at a site.
- From October – December 2020 the PACB was without one full time Field Officer

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

Table 9 - Costs and Hectares of Poppies Harvested

	2016-17	2017-18	2018-19	2019-20	2020-21
Cost per licence issued or active[1]	$1 021	$1 062	$1 454	$1 385	$1 436
Hectares harvested [2]	8 133	11 949	9 786	10 908	8 282
Total expenditure	$521 719	$478 059	$481 310	$490 179	$508 297

Notes:

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

Industry Developments

The annual meeting of the Commission on Narcotic Drugs, the governing body of the United Nations' International Drug Control Programme, was held in April 2021 and attended by Australian Government officials.

The Commission supervises the application of international conventions and agreements dealing with narcotic drugs and psychotropic substances.

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

In 2020-21, downward pressure on world production continued due to a reduced demand for opiate raw materials and tighter international control measures. Cancellation of elective surgeries during COVID-19 and policy decisions in the US to restrict access to opiates, in particular, have reduced demand for Tasmania's raw narcotic material in recent years.

Support for the Poppy Industry

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

Industry Forums

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

Research

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

Regrowth

In 2020, the PACB, Poppy Growers Tasmania and the poppy processors updated their joint strategy for minimising and controlling poppy regrowth on farms and the roadside. Key components of the strategy include hygiene and transport protocols, education and training initiatives and contribution towards clean-up costs.

Industrial Hemp

The cultivation of industrial hemp is regulated by the Department under the *Industrial Hemp Act 2015*. In 2020-21:

- 1 012 hectares of hemp was approved for sowing;
- there were 33 active commercial growers; and
- 224 inspections of industrial hemp crops were conducted.

The area committed to industrial hemp reduced by around a third from 2019-20 when 1 569 hectares were sown. This is attributed to a drop in the price of industrial hemp seed.

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

In 2020-21 the Tasmanian Hemp Association obtained funding of $72 500 under the Government's Agricultural Workforce Resilience Package to support further development of the industry, with a specific focus on improving productivity and educating growers.

Tasmania is also participating in national industrial hemp variety trials in partnership with AgriFutures Australia to identify hemp varieties best suited to Australian conditions. The Department has committed $50 000 per annum over 3 years to participate in the trials, which are equally funded by AgriFutures.

Output Group 3 – **Natural and Cultural Heritage**

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

NCH provides advice, information, policy development, legislative reform and regulatory services for the protection, management and conservation of Tasmania's Aboriginal, historic and natural values. It supports services for the portfolios of several Ministers, works with key stakeholders and supports the statutory work of the Aboriginal Heritage Council, Tasmanian Heritage Council and the Scientific Advisory Committee (Threatened Species). In November 2020, Heritage Tasmania moved to the Land Tasmania Division.

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

Table 10 – Performance Information: Natural and Cultural Heritage

Performance Measures	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Proportion of Tasmanian land reserved						
Land protected either by legislation or by contract in conservation reserves, under covenant or heritage regimes[1]	%	50.4	50.3	50.3	50.3	50.4
Area of Tasmanian private land reserved for a nature conservation purpose						
Private land covered by voluntary binding conservation agreements[2]	Hectares '000	108.8	106	105.9	106	107
Accessibility of information to support natural resource management and development decisions						
Level of use of the Natural Values Atlas (page hits)[3]	Pages '000	160.6	223	268	200	250
Total number of downloads from Natural Values Atlas[4]	Number	na	na	6 022	na	6 000
Percentage of threatened species covered by a listing statement[5]	%	47.1	47	47	47	48
Changes in status of threatened species						
Threatened species showing a decline in status[6]	Number	3	0	3	5	na
Threatened species showing an improved status[7]	Number	6	0	1	3	na

Performance Measures	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Genetic diversity of the Tasmanian devil						
Extent of genetic diversity of the Tasmanian devil insurance population[8]	%	98.95	98.62	98.56	>95	>95
Management of the wild Tasmanian devil population						
Number of devils within secure meta (wild) population[9]	Number	146	140	>140	170	na
Historic Heritage Services						
Number of places permanently entered on the Tasmanian Heritage Register[10]	Number	5 033	5 030	5 003	5 000	5 000
Percentage of places on the Tasmanian Heritage Register actively managed[11]	%	18.7	13.5	20	12	12
Proportion of development applications determined within the statutory timeframe[12]	%	100	100	99	100	100
Aboriginal Heritage and Land						
Permit recommendations provided to the Director of National Parks and Wildlife within 20 working days[13]	%	100	98	98	100	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[14]	%	99	98	98	100	na
Royal Tasmanian Botanical Gardens (RTBG)						
RTBG total visitors[15]	Number '000	524	429	420	450	420
Tasmanian Seed Conservation Centre, number of collections held in seed store[16]	Number	1 860	1 876	1 949	1 910	1 990

Notes:

1. 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 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.
9. 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.
10. 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.
11. 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.
12. 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*.
13. 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.
14. 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.
15. This measure has been affected by the impacts of COVID-19 during 2019-20. The target for 2020-21 has also been lowered to reflect reduced visitor numbers.
16. A 'collection' is defined as a quantity of seeds collected for a particular species, from a particular location, in a particular year. The data records viable seed collections held in the seed store each year. Collections found to be nonviable or used up for conservation programs or research purposes are routinely removed from the collections list.

Output Group 4 – **Water Resources**

Division: Agriculture and Water Division (AWD)

The water-related branches of AWD contribute to the achievement of Departmental objectives through a variety of activities. Under the *Water Management Act 1999*, Water Resources designs and implements policy and regulatory frameworks to ensure the equitable, efficient, and sustainable allocation and use of surface and groundwater resources and the safety of dams. It also supports the work of Tasmanian Irrigation Pty Ltd, and, under the *Water and Sewerage Industry Act 2008* develops and implements policy and legislative mechanisms to support urban water and sewerage reforms.

Table 11 – Performance Information: Water Resources

Performance Measures	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Amount of water available for irrigation						
Total volume of water licensed for irrigation[1]	Megalitres (ML) '000	837	870	922	900	960
Efficiency of dam permit processing[2]						
Average time for processing applications for Division 4 dam works permit approvals	Days	7	6	9	14	14
Average time for processing applications for Division 3 dam works permit approvals	Days	52	46	43	84	84
Quality of water information						
Proportion of streamflow sites that meet quality assurance standards[3]	%	99.8	99.2	99.4	95	95

Notes:

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

Output Group 5 – **Racing Regulation and Policy**

Division: Office of Racing Integrity (ORI)

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

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.

ORI has statewide responsibility with staff based in Hobart and Launceston delivering on the Department's objective to: Drive the integrity and viability of the racing industry.

Table 12 – Performance Information: Racing Regulation and Policy

Performance Measure	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Drug Detection[1]						
Swabs taken by stewards	Number	4 226	3 070	4 249	3 500	3 500
Positive swabs to swabs taken	%	0.28	0.42	0.31	0.30	0.30
Suspensions, disqualifications, fines and appeals[2]						
Suspensions, disqualifications and fines imposed by stewards on licensed persons	Number	385	423	544	450	450
Suspensions, disqualifications and fines appealed to the Tasmanian Racing Appeal Board	Number	15	17	20	20	20
Appeals to the Tasmanian Racing Appeal Board where conviction quashed	%	6.6	23	15	15	15
Appeals to the Tasmanian Racing Appeal Board where penalty varied	%	40	35	45	18	18
Licensing and Registration						
Persons licenced or registered	Number	1 295	1 334	1 341	1 400	1 400
Licence and registration applications (not referred to Licensing Panel) approved within 14 days	%	94	99	100	100	100

Performance Measure	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Licencing and registration decisions appealed to the Tasmania Racing Appeal Board	Number	4	1	2	0	0
Appeals to the Tasmanian Racing Appeals Board where licensing or registration decision overturned.	Number	1	1	0	0	0
Handicapping[3]						
Races handicapped	Number	722	550	724	770	770
Races handicapped requiring a redraw after publication of the fields, due to errors	%	2.49	4	2.49	0	0
Grading[3]						
Races graded	Number	1 660	1 252	1 558	1 650	1 650
Races graded requiring a redraw after publication of the fields, due to errors	%	0.72	0.4	0.32	0	0

Notes:

1. Swabs include both animals and humans.
2. This measure is 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. 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**

Division: Biosecurity Tasmania

Biosecurity Tasmania conducts pre-border, border and post-border activities, covering terrestrial, marine and freshwater environments to maintain Tasmania's relative freedom from pests and diseases by excluding, eradicating or effectively managing exotic pests and diseases, invasive animals and weeds. These include scientific risk-based systems for regulation of imports; targeted surveillance programs for early detection of high risk pests and diseases, invasive animals (including cats) and weeds; 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.

Since March 2020, Biosecurity Tasmania has been additionally 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 13 – Performance information: Biosecurity Tasmania

Performance Measure	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 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]	%	<1	5.8	<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

Performance Measure	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Barrier inspections conducted to appropriate standards						
Effective screening of all passenger transfers from Bass Strait ferries and major airports[7]	%	100	100	100	100	100
Effective Approved Quarantine Places						
Fully compliant Approved Quarantine Places[8]	%	100	100	100	100	100
Compliance with food safety standards by primary producers and processors						
Eligible primary producers/processors accredited annually by DPIPWE – cumulative[9]	Number	273	256	276	280	280

Notes:

1. This measure refers to the percentage of import requirements that are current and relevant. The requirements are reviewed on an 'as-needs' basis.
2. For this measure requirements are reviewed within three years according to program specifications.
3. This measure is calculated on the number of regulatory follow-ups (e.g. requirement notices, infringement notices) required once a landowner has been formerly notified that they have a declared weed on their property and should begin action to control it. The lower the percentage of required follow-ups, the higher the proportion of compliance.
4. The biosecurity system includes processes to follow-up notifications of quarantine plant pests and diseases and notifiable animal diseases. This occurs as a result of public or industry reports and detections and diagnostic investigations in the Tasmanian biosecurity laboratories. This measure reports the percentage of notifications that were followed-up.
5. Plant and animal biosecurity response protocols apply at state and national levels and are used in the event of a detection of a quarantine plant/animal pest or disease. This measure reports compliance with these response protocols.
6. For plant health laboratories, this measure applies to the plant virology laboratory only. Entomology, plant pathology and molecular laboratories are currently working towards meeting the international standard as part of a long-term strategy of laboratory modernisation.
7. This measure describes contemporary biosecurity approaches to screening of passengers and goods. 'Effective screening' may include both pre-border and border activities to reduce the risk of the introduction of pests and diseases via ferry and airplane passengers. The target of 100 per cent relates to the results of audits and checks of internal processes and systems rather than 100 per cent of individual passengers. The measure was introduced in 2017-18.
8. This measure describes the proportion (%) of the Approved Quarantine Places registered under the *Plant Quarantine Act 1997* for importing plant material that are compliant with conditions of registration.
9. This measure was modified as of 2019-20, although data is available for prior years. All primary producers of regulated produce must be accredited by the Department and comply with the requirements of the applicable Food Safety Scheme under the *Primary Produce Safety Act 2011*. This is a measure of the number of eligible primary producers required to comply with the standard. The reduction in 2019-20 compared to 2018-19 is attributed to feed price (eggs), industry consolidation (shellfish), retirements and businesses ceasing production of regulated products.

Output Group 7 – **Environment Protection and Analytical Services**

Division: EPA Tasmania

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

Table 14 – Performance Information: Environment Protection and Analytical Services

Performance Measure	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Air quality[1]						
Hobart - exceeds $PM_{2.5}$ standard	No. of days	1	5	2	0	0
Hobart - exceeds PM_{10} standard	No. of days	0	0	1	0	0
Launceston - exceeds $PM_{2.5}$ standard	No. of days	10	4	11	0	0
Launceston - exceeds PM_{10} standard	No. of days	0	0	3	0	0
Devonport - exceeds $PM_{2.5}$ standard	No. of days	1	1	2	0	0
Devonport - exceeds PM_{10} standard	No. of days	0	0	3	0	0
Assessment and Regulation of Activities						
Number of Environment Protection Notices, Environmental Licences, Environmental Approvals, Registration Certificates and Contaminated Sites Notices issued[2]	Number	215	204	166	200	200
Percentage of assessments undertaken within statutory timeframe[3]	%	88	100	93.34	100	100
Percentage of planned audits of premises undertaken within scheduled timeframe[4]	%	87	49	82	100	100
Analytical Services Tasmania[5]						
Number of analyses performed	'000	212	251	281	240	275
Jobs reported on time	%	76.4	85.6	83.4	80	85

Notes:

1. The ambient air quality measure is calculated on a calendar year basis. For example, 2018-19 in the above table refers to performance against the standard during the 2018 calendar year. During 2020-21 in Hobart, the PM_{10} exceedance and one of the $PM_{2.5}$ exceedances occurred in January 2020 due to smoke from bushfires on the Australian mainland. All three PM_{10} exceedances in Launceston and Devonport also arose from these bushfires, as did four of Launceston's $PM_{2.5}$ exceedances. Data collection in April, May and June 2020 was significantly affected by COVID-19 measures.

2. This measure identifies the number of key notices, approvals, licences (excluding renewals) and registrations issued (including variations) under the *Environmental Management and Pollution Control Act 1994*. These legal instruments are issued as required, and the target figure therefore represents an expected number based on current practice rather than a desirable target.
3. This measure indicates activity performance against section 27H of the *Environmental Management and Pollution Control Act 1994*, which sets timeframes for the completion of the assessments. Timeframes in sections 27C, 27D and 27FA are not included in these totals.
4. This measure addresses planned audits only (a total of 23 planned audits were completed in 2020-21). An additional twelve ad hoc audits were completed during 2020-21, but these are not included in this measure.
5. Analytical Services Tasmania received 17 per cent more analyses to conduct than projected in 2020-21. Staff numbers were increased to ensure turnaround times could be maintained, with resulting turnaround times being 3.4 per cent better than projected. The laboratory suffered issues with instrument reliability that impacted turnaround times. The Tasmanian Government has provided additional funding for instrument replacement in 2021-22.

Output Group 8 – **Parks and Wildlife Management**

Division: Parks and Wildlife Service (PWS)

The Parks and Wildlife Service (PWS) aims to protect, promote and manage Tasmania's world-renowned parks and reserve system. The PWS is responsible for the management of Tasmania's Wilderness World Heritage Area, Macquarie Island, the Darlington Probation Station, 19 national parks, over 800 reserves, historic sites, marine reserves and Crown land. The PWS 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. This Output provides for sustainable use of these areas through maintenance, appropriate infrastructure, high-quality visitor experiences and a culture that promotes visitor safety. The PWS also manages significant biodiversity restoration programs complemented by the development and implementation of enhanced biosecurity measures. The PWS 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 15: Performance Information: Parks and Wildlife Management

Performance Measure	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 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	105	99	17	77	80
Volunteer attendance (hours volunteered) with Parks and Wildlife Service[3]	Number	na	na	na	na	37 650
WILDCARE Inc. registered members[4]	Number	6 430	6 617	na	6 000	na
Visitor numbers[5]						
Cradle Mountain	'000	284	217	169	295	255

Performance Measure	Unit of Measure	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	2021-22 Target
Freycinet	'000	317	264	265	330	286
Gordon River	'000	80	69	23	82	59
Lake St Clair	'000	92	77	72	96	83
Mole Creek Caves	'000	58	43	25	61	25
Mt Field	'000	204	167	170	212	183
Narawntapu	'000	54	48	55	57	57
Property Services						
Value of sales completed per year[6]	$ million	2.56	0.4	1.18	0.7	0.7
Number of lease and licence agreements issued[7]	No.	513	463	317	400	400

Notes:

1. This measure refers to protected land managed under the *National Parks and Reserves Management Act 2002* by the Parks and Wildlife Service (PWS). It does not include private sanctuaries or private nature reserves. It also does not include the Port Arthur or Coal Mines Historic Sites, which each have a management plan in place but are managed by another authority. Protected land includes both reserved inland and marine waters.
2. This measure was previously reported as "Registered volunteer partner organisations". The changed title better describes this measure. The Parks framework for managing community volunteer organisations has recently been revised. To implement the revised framework, all volunteer organisations are required to re-register. This process commenced in late 2020-21. By 30 June 2021, 17 volunteer organisations had registered under the revised framework and this is expected to increase to 80 organisations during 2021-22 (an increase on the previously reported target of 77 for 2021-22). 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 PWS engagement with volunteers.
4. This measure will be removed from 2021-22. The total volunteer number is controlled by Wildcare, an incorporated not-for-profit organisation, and is no longer considered a measure of performance by PWS. Membership numbers for 2020-21 were not available at the time of preparation.
5. The PWS does not count visitors to every national park or reserve. An estimate is made of the number of visitors to selected sites, including those in the table. Data for the Gordon River is collected in the Tasmanian Visitor Survey (Tourism Tasmania) and therefore only includes visitors to Tasmania. Data for some sites was not available to the end of 30 June 2021 at the time this report was prepared. Data for Cradle Mountain, Lake St Clair, Freycinet, Mt. Field is estimated for part of June 2021 and will be revised when actual data is available. Data for Narawntapu and Gordon River (cruises) is available for 12 months ending March 2021 and will be revised when actual data is available. Mole Creek – final data is available to the end of June 2021; no revision needed. All targets are subject to unknown and unpredictable changes in travel because of COVID-19. A reduction in visitors due to COVID-19 was experienced in 2019-20 and 2020-21. Visitor numbers are expected to increase in 2021-22 but are likely to remain under pre-COVID-19 levels. Some of the targets for 2020-21 have been revised from those previously reported based on current information available.
6. Sales revenue fluctuates depending on market conditions and number of applications received.
7. This measure includes lease and licence agreements that are either new, conversion, transfer, renewal, variation, or transfer and conversion. The value previously reported for 2020-21 was an estimate as the data was not available at the time. The number of lease and licence agreements issued in 2020-21 has now been determined and is 317. The original estimate had included the statistics for Nature Based Tourism which was incorrect and resulted in an overstatement. The actual result of 317 is lower than the previously reported target and reflects the ongoing impacts of COVID-19 response on processing capacity in addition to delays in the commencement of the Increasing Transaction Turnaround Time initiative.

3

SUPPORTING INFORMATION

GOVERNANCE AND MANAGEMENT

Governance Arrangements

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

As at 30 June 2021, the DPIPWE Executive team comprised:

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

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

Legislation and Legislative Program

The Department administers 103 Acts, including four in part, and their subordinate legislation on behalf of its Ministers. Of these Acts, 8 are in the Ministerial portfolio of Environment, 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 Minister. Of the remaining Acts, four are in the Ministerial portfolio of Heritage; six are in the Racing portfolio; four are in the Aboriginal Affairs portfolio; and one is in the Local Government and Planning portfolio.

Information about the legislation administered by the Department and legislative changes for 2020-21 can be found in the Appendix on pages 183-190.

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 www.dpipwe.tas.gov.au.

Examples of community awareness and engagement activities undertaken by staff in our areas during 2020-21 are outlined below.

AgriGrowth Tasmania

- 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 the regulations under the *Nature Conservation Act 2002*.
- Development of a Wild Fallow Deer Management Plan and hunting through publication of *Game Tracks 2020*.

Office of Racing Integrity

- The Office of Racing Integrity 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.

Biosecurity Tasmania

- *Regional Cat Management Project* stakeholder working groups were established in each region. Consisting of stakeholders from local government, animal welfare and land management organisations which provided a key resource for engagement and stakeholder participation in cat management across Tasmania.
- The *National Bee Pest Surveillance Program* in Tasmania continued to monitor six sentinel hives in each of the four main Tasmanian ports. Floral sweep-netting was conducted by DPIPWE staff within 600 metres around the Hobart port to detect any pest bees. No detections were made.
- Biosecurity Tasmania (BT) initiated operation of a selective trapping program for the fall armyworm. BT collaborated with industry to assist with this surveillance program.
- 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.

EPA

- EPA Tasmania developed a grant agreement for Rethink Waste for $95 000 to continue and enhance their activities in waste education and awareness.
- Keep Australia Beautiful (Tasmania) were also granted their annual $45 000, administered by EPA Tasmania, to continue their work in promoting sustainable communities and reducing litter. The next three year agreement was also negotiated.
- EPA Tasmania continued to support Report Rubbish as the means for members of the community to report the location of rubbish and dumping for clean-up purposes.
- EPA Tasmania released two new hands-on teaching manuals in their series on the topic of waste: one for early childhood on general waste issues and one for Grade 5 on food waste.
- Public consultation completed on the draft *Waste and Resource Recovery Bill 2021* and the draft *Container Refund Scheme Bill 2021*. It is intended that the waste levy will commence from 1 July 2022 and the container refund scheme in late 2022.

Marine Resources

- Undertook public consultation on the *Living Marine Miscellaneous Amendments (Digital Processes) Bill 2020*.
- Provided regular updates in the Tasmanian Seafood Industry Council (TSIC) newsletter on progress with the Fisheries Digital Transition Project.
- Fishery Advisory Committees continued routine meetings where possible, this included adoption of remote online methods. Similarly, rock lobster port meetings were conducted as information exchange processes for Wild Fisheries and industry.
- Forty regional consultative meetings were conducted around the State for developing the draft *Recreational Sea Fishing Strategy*.

Natural and Cultural Heritage

- Aboriginal cultural heritage awareness training was undertaken by all Department staff who undertake activities within the Tasmanian Wilderness World Heritage Area (TWWHA), delivered by the Tasmanian Aboriginal Centre, and online heritage awareness training available to the public via the Aboriginal Heritage Tasmania website.
- Aboriginal Heritage Tasmania in collaboration with Aboriginal people, specialists, land managers and landowners have developed a draft Healthy Country Plan for the Recherche Bay area. Approximately 50 Aboriginal people have been involved in the development of the Plan.
- Natural Heritage conducted community consultation on the reservation of Future Potential Production Forest land within the TWWHA.
- Natural Heritage undertook consultation, which included around 300 community

Water Resources

- Extensive consultation was undertaken to inform and deliver Tasmania's *Rural Water Use Strategy*.
- Consultation in relation to *Water Management Planning* included 9 community and public meetings which were undertaken with a broad range of stakeholder groups to provide input into the review, including the drafting of *Water Management Plans for the Mersey River and Lakes Sorell and Crescent*.
- Statutory Public Consultation on the draft amended *Great Forester Water Management Plan* and a public meeting in Scottsdale.
- Water licence compliance audits designed to enable engagement and education with licence holders regarding their obligations for water extraction.
- Fact sheets and supporting information regarding dam permits provided online and

groups and individuals, regarding reforms to Tasmania's wildlife management laws.

- Natural Heritage developed Best Practice Guidelines for Wildlife Rehabilitation, in consultations with the sector, undertook a survey of the Injured and Orphaned Wildlife sector, and assisted in the development of draft community-led sector strategy.
- Natural Heritage consulted widely to develop two 10-year strategies to inform development of actions to manage biosecurity and climate change risks and impacts in the TWWHA.

through collaboration with three key stakeholders.

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

Parks and Wildlife Service

- The Parks and Wildlife Service delivered the first *Aboriginal Discovery Ranger Program* through the peak season of 2020-21 at Freycinet. The program was very successful and will be run again in 2021-22.
- The following public consultation processes were held:
  - Planning for Stage 2 of the Cockle Creek Project is underway and this work has been announced for public consultation as a 100 day deliverable.
  - A Draft Discussion Paper for a new Maria Island National Park and Ille des Phoques Nature Reserve Management Plan and Darlington Probation Station Site Plan was released for public comment.
  - Discussion papers for a TWWHA Draft Fire Management Plan were released.
  - Lower Gordon River Recreation Zone Plan
  - Dial Range Recreation Management Plan
- Several Environmental Impact Statements were also advertised for public comment. These include Windemere and Kia Ora hut on the Overland Track; Wineglass Bay Second Lookout at Freycinet National Park and the Walls of Jerusalem Recreation Zone Plan Implementation

Land Tasmania

- Engaged with stakeholders and peak bodies 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

Publications

The Department's list of publications for 2020-21 can be found in the Appendix on pages 191-198.

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

Right to Information

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

Table 16 - Right to Information Applications 2020-21

Right to Information Requests	No.
Applications	
Carried over from 2019-20	11
Received in 2020-21	83
Transferred to another department in full	2
Withdrawn by the applicant	1
Determined during the financial year	79
Outcomes of applications for information determined in the period	
Requested information was provided in full	38
Requested information was provided in part (part exempt)	33
Requested information was not provided (all exempt)	3
Information relevant to the application was not held by the Department	4
Application was refused	1
Reasons for refusal/exemptions used	

Right to Information Requests	No.
s.5, s.11, s.17 – information requested was not within the scope of the Act (s.5 – not official business; s.11 – available at Archives office and s.17 – deferred)	0
s.9, s.12 – information is otherwise available or will become available in the next 12 months	2
s.10, s.19 – application may be refused if resources unreasonably diverted	1
s.20 – repeat or vexatious applications may be refused	0
s.25 – Executive Council information	0
s.26 – Cabinet information	3
s.27 – internal briefing information of a Minister	9
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	3
s.31 – legal professional privilege	9
s.32 – information relating to closed meetings of Councils	0
s.34 – information communicated by other jurisdictions	0
s.35 – internal deliberative information	8
s.36 – personal information of a person	15
s.37 – information relating to the business affairs of a third party	3
s.38 – information relating to the business affairs of a public authority	1
s.39 – information obtained in confidence	5
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	0
Time taken to make decisions	
Within the statutory time limit	75
Over the statutory time limit	4
Internal reviews	
Requested during 2020-21	7

Right to Information Requests	No.
Determined during the financial year (total)	7
Those where the decision was upheld in full	7
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	3
Determined (including those carried over from 2019-20)	2
Decision was upheld in full	1
Decision was upheld in part	0
Decision was reversed	1

Source: DPIPWE Policy Branch records.

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

Email: right2info@dpipwe.tas.gov.au

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

OUR PEOPLE AND CULTURE

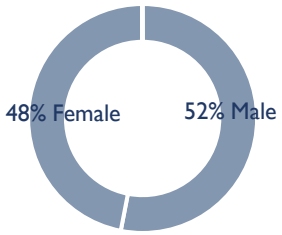
People and Culture Division

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

Employment Statistics

Head Count at 30 June 2021	1 570

Male	818
Female	751
Unspecified	1



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

Age and salary

Table 17– Age profile at 30 June

Age Range	Male	Female	U/s*	Total
15 - 19	1	4		**5**
20 - 24	11	22		**33**
25 - 29	40	65		**105**
30 - 34	63	75		**138**
35 - 39	83	77		**160**
40 - 44	90	106		**196**
45 - 49	108	118		**226**
50 - 54	145	101	1	**247**
55 - 59	137	95		**232**
60 - 64	92	69		**161**
65+	48	19		**67**
Total	**818**	**751**	**1**	**1 570**

Table 18 – Salary profile at 30 June

Salary Range	Male	Female	U/s*	Total
<$30 000	0	2		**2**
$30 000 - $39 999	0	0		**0**
$40 000 - $49 999	31	32		**63**
$50 000 - $59 999	42	61	1	**104**
$60 000 - $69 999	141	170		**311**
$70 000 - $79 999	123	138		**261**
$80 000 - $89 999	108	96		**204**
$90 000 - $99 999	76	48		**124**
$100 000 - $109 999	159	119		**278**
$110 000 - $119 999	30	28		**58**
$120 000 +	108	57		**165**
Total	**818**	**751**	**1**	**1 570**

* U/s = unspecified

Employment status and classification

Table 19 – Classification profile at 30 June

Classification	Male	Female	U/s*	Total
Bands 1 - 3	287	334	1	**622**
Bands 4 - 6	393	332		**725**
Bands 7 - 8	114	77		**191**
Bands 9 - 10	9	1		**10**
SES	15	7		**22**
Total	**818**	**751**	**1**	**1 570**

Table 20 – Employment status at 30 June

Employment status	Male	Female	U/s*	Total
Permanent full-time	540	333		**873**
Permanent part-time	100	221		**321**
Fixed term full-time	76	71		**147**
Fixed term part-time	66	90	1	**157**
Fixed term casual	21	29		**50**
SES	15	7		**22**
Total	**818**	**751**	**1**	**1 570**

Employment by Output Group (FTE)

Table 21 – Employment at 30 June (FTE)

		Paid FTEs[1]			
Output Group		**2018**	**2019**	**2020**	**2021**
Output Group 1	Land Tasmania	112.22	111.1	106.22	119.42
Output Group 2	Primary Industries	63.71	75.65	70.68	78.90
Output Group 3	Natural and Cultural Heritage[4]	151.51	155.87	151.50	149.30
Output Group 4	Water Resources	42.54	37.31	37.01	35.21
Output Group 5	Racing Regulation and Policy	21.74	24.93	25.84	27.32
Output Group 6	Biosecurity Tasmania	176.94	177.03	171.32	238.15
Output Group 7	Environment Protection and Analytical Services	128.30	132.04	128.01	138.40
Output Group 8	Parks and Wildlife Management	348.28	362.33	370.39	373.84
Corporate support activities		146.02	142.86	156.18	151.47
Departmental subtotal		**1146.58**	**1188.1**	**1 232.44**	**1312.01**
Other bodies administered by DPIPWE					
Inland Fisheries Service (IFS)		17.87	18.60	17.75	19.60
Other bodies subtotal		**17.87**	**18.60**	**17.75**	**19.60**

	Paid FTEs[1]			
Output Group	**2018**	**2019**	**2020**	**2021**
Other[3]				
Parental leave, leave without pay, external secondments	40.50	36.94	25.11	51.37
Total[2]	**1204.95**	**1243.64**	**1 275.30**	**1382.98**

Source: DPIPWE HR records.

Notes:

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

Commencements and Separations

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

Commencements	**No.**
Head of Agency/Prescribed Officer/Senior Executive commencement	1
Permanent commencements[1]	43
Fixed term commencements[2]	245
Casual commencements	32

Separations	**No.**
Head of Agency/Prescribed Officer/Senior Executive cessations	3
Permanent cessations	70
Fixed term cessations	126
Casual cessations	31

Source: DPIPWE 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 the IFS, which is a statutory body, and secondments (employee movement outside the State Service), including staff seconded to IMAS and TIA

1. Permanent commencements have increased compared to the previous year; however, 2019-20 saw recruitment activity scaled back for several months due to COVID-19, resulting in a 74% decrease compared to 2018-19.
2. 2020-21 has seen a large increase on previous years in Fixed Term commencements due to the creation of the Border Control team in response to COVID-19.

Leave Liability

Table 23 – Estimated value of leave liability at 30 June

	$ '000
Annual leave	9 584
Long service leave	21 193
Total	**30 778**

Source: DPIPWE 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 24 – Leave entitlements 2019-20

	Days
Average recreation leave per employee, including pro-rata	17.44
Average long service leave per employee	38.22

Source: DPIPWE 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

DPIPWE is committed to an inclusive and diverse workforce.

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

DPIPWE 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;
- 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; and
- to promote health and wellbeing awareness and training.

The Department continues to invest in entry based employment programs with continued participation in the School Based Traineeship Program, investment in the Department's Cadetship

Program, and in 2020-21, involvement in the TasGrad program, employing two graduates into the Department.

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

Table 25 – Employment of people by category 2020-21

	2017-18		2018-19		2019-20		2020-21	
	No.	**%**	**No.**	**%**	**No.**	**%**	**No.**	**%**
People with a disability	10	0.7%	10	0.7%	10	0.7%	**10**	**0.7%**
Aboriginal and Torres Strait Islander people	46	3.1%	46	3.1%	46	3.1%	**46**	**3.1%**
Diverse cultural and linguistic backgrounds	8	0.5%	7	0.5%	8	0.5%	**7**	**0.5%**
Young people < 25	40	2.7%	38	2.5%	40	2.7%	**38**	**2.5%**
Young people < 30	114	7.6%	117	7.8%	114	7.6%	**117**	**7.8%**
Male	838	55.8%	808	54.1%	838	55.8%	**808**	**54.1%**
Female	665	44.2%	686	45.9%	665	44.2%	**686**	**45.9%**
Unspecified	-	-	-	-	-	-	**-**	**-**

Source: DPIPWE SSD records.

Notes:

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

Work Health and Safety

The Department continued to promote contemporary Work, Health, Safety and Wellbeing strategies and solutions. This resulted in the establishment of more Work, Health and Safety (WHS) Committees, increased reporting and notably improved awareness of safety

Other key work health and safety focus areas for the year included:

- 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.
- Strengthening Divisional WHS practices and obligations in accordance with the *Work Health and Safety Act 2012*; and

- The commencement the development of an electronic WHS Incident and Hazard reporting system to be implemented in October 2021.

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

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

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

Notes:

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

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

Strategic Services Division

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

Public Interest Disclosures

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

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

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

Superannuation

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

Tim Baker
Secretary

CLIMATE CHANGE

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

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

Table 27 - Electricity and fuel use

	2017-18	2018-19	2019-20	2020-21
Electricity use by kWh[1]	5 907 062	5 672 283	7 705 691	7 761 362
Electricity use, kWh per FTE[3]	*4 972*	*4 602*	*6 353*	*5 828*
Fleet vehicle travel – litres of fuel[2]	736 011	725 464	718 162	707 921
Fleet vehicle travel – litres of fuel per FTE[3]	*619*	*588*	*592*	*532*

Source: DPIPWE records.

Notes:

1. In 2019-2020 the Tasmanian Government implemented a new whole of government energy and emissions reporting system. DPIPWE figures are taken from that system and are not directly comparable with figures from earlier years, as the list now available comprises all electricity accounts known throughout the Department including Parks and reserves managed by DPIPWE.
2. Fuel data is extracted from the Government Fleet Manager – Department of Treasury and Finance, LeasePlan, AVIS, DPIPWE fuel accounts with Caltex and BP, and Internal Parks and Wildlife Service bulk storage South and North West.
3. FTEs refers to paid staff as at 30 June 2021 (1312), excluding those on secondment, parental leave or leave without pay.

Greenhouse gas emissions report

Table 28 - Tonnes CO2e[1]

	2017-18	2018-19	2019-20	2020-21
Electricity use by Tonnes CO2e	1 118	1 078	1 156	1 319
Fleet vehicle travel by Tonnes CO2e	1 779	1 898	1 898	1 851
Total Tonnes CO2e	**2 897**	**2 976**	**3 054**	**3 170**
Tonnes CO2e per FTE	*2.40*	*2.41*	*1.56*	*2.38*

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

Note:

1. 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* for 2020 and 2021. 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.

- Where data is available fuel use is recorded as diesel, ethanol blend and petrol. Each fuel type has its own emissions factor calculation.

FINANCIAL MANAGEMENT

Pricing Policies

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

Concessions are provided for park and cave entry fees, recreational fishing and game licences, and other fees as determined by the relevant Minister. Details on concessions are available at 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 2020-21 indices were applied to the fair value of land, buildings and infrastructure assets. Intangible abalone quota units were independently revalued in 2020-21 to fair value. The resulting changes in asset values were recognised as other comprehensive income reflecting a total revaluation increment of $85.3 million.

Biosecurity Tasmania Entomology Collection assets were independently valued to fair value by Simon Storey Valuers in 2020-21. The collection was recognised in 2020-21, resulting in other comprehensive income and property, plant and equipment reflecting a total increment of $13.1 million.

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

Risk Management

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

The Committee is continuing to focus on the development and implementation of the Department's Enterprise Risk Management Framework. The 2020-21 work schedule included audits of protocols and processes for leave management, compliance with Treasurer's Instructions, and a review of the Department's firearms policy and management.

Loss and Damage Write-Offs

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

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

The following tables summarise any losses and damage to public property or money and debt write-offs occurring in 2020-21.

Table 29 - Loss and damage to public property or money 2020-21

Category	Number of new claims[1]	Total paid by insurers $
Property	11	723 000
Fraud	0	0
Personal accident	3	4 213
Public liability	0	0
Motor vehicle	35	116 705
Total	**49**	**843 918**

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 30 - Write-offs 2020-21

Category	Number of debts	Amount $
Debtors < $500	12	1 123
Debtors > $500	10	18 561
Total	**22**	**19 684**

Source: DPIPWE SSD records.

Major Capital Projects

Ongoing Projects and Programs

Table 31 - Major capital projects uncompleted as at 30 June 2021

	Estimated total cost $'000	Expenses 2020-21 $'000	Estimated cost to complete $'000	Estimated completion financial year
Agricultural Research Development and Extension White Paper – Modernise our Research Farms	7 000	5 000	2 000	2022-23
Biosecurity Risk Management and Truck and Machinery Washes	2 000	75	1 625	2021-22
Community Recovery Fund - Parks Infrastructure	8 300	3 450	3 650	2022-23
Cradle Mountain Experience	61 040	350	60 550	2025-26
Cradle Mountain Visitor Experience	25 710	3 610	4 010	2021-22
Crown Land Services: Structural Asset Upgrade Program[1]	n/a	386	n/a	ongoing
Fisheries Digital Transition Project	6 150	900	2 450	2022-23
Freycinet Peninsula Wastewater	8 400	100	8 300	2022-23
Freycinet Tourism Icons Project	7 200	848	6 154	2022-23
Implementing the Bee Industry Futures Report[2]	500	…	500	2021-22
Improved Statewide Visitor Infrastructure	16 000	4 300	2 850	2022-23
National and World Heritage Projects	4 804	202	4 602	2022-23
National Parks – Maintenance Boost	8 000	1 794	1 356	2021-22
Next Iconic Walk	20 000	150	19 200	2025-26
Recreational Fishing – Improved Boat and Trailer Parking	2 200	1 010	590	2021-22
Three Capes Track – Stage 3	7 800	1 454	206	2021-22

Source: DPIPWE Finance records.

Notes:

1. The Crown Land Services Program is ongoing. As such, it is not appropriate to include an amount for the estimated total cost or the cost to complete.
2. The project experienced a delay and as a result no expenditure was occurred in 2020-21.

Capital Investment Program – Cradle Mountain Experience

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

Capital Investment Program – Cradle Mountain Visitor Experience

This initiative delivers improved public infrastructure at Cradle Mountain. Construction of Stage 1 of the Gateway Precinct is now complete with the new visitor centre and associated facilities opened in January 2020. Gateway Precinct Stage 2 works (remediation of previous site) are also nearing completion. Site works are continuing for the Dove Lake Shelter project, which is due to be completed in 2021-22.

Capital Investment Program – Freycinet Peninsula Wastewater

The recent Freycinet Peninsula Master Plan highlighted wastewater as a priority issue facing 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 National Park that were identified in the Master Plan through enabling the construction of a new sewage pumping station and rising main to transfer sewage from the Wineglass Bay Trailhead to the sewage treatment lagoons, which will also undergo a de-sludge and other upgrades to improve functionality. The funding will also provide the local council with the ability to increase its existing Environmental Health Office resources, which will be critical during the delivery of the project. Planning works commenced in 2020-21 and construction is due to commence during 2021-22.

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 which was completed in December 2020, a new foreshore walk connecting Coles Bay to the National Park with planning and design work nearly finalised and works expected to be completed in 2021-22, and implementing an Aboriginal education program that assists Tasmanian Aboriginal communities to increase the cultural understanding of visitors and tourism providers, with the first stage of the program delivered in 2020-21.

Capital Investment Program – National and World Heritage Projects

Funding has been provided by the Australian Government in 2020-21 for environmental restoration and recovery measures through the COVID-19 Relief and Recovery Fund. Capital projects to be funded include 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 have commenced on the Walls of Jerusalem project and are expected to be completed in 2021-22 and construction for the Overland Track Huts will commence during 2021-22, subject to tenders received. In addition, grants will also be 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 will now progress to detailed design and environmental assessment.

Tenders and consultancies

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

During 2020-21, the Department awarded 64 contracts totalling $12.5 million. Of these, 53 contracts totalling $10.0 million were awarded to Tasmanian businesses.

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

Tender process	2020-21
Number of tenders awarded	64
Total number of contracts awarded to Tasmanian businesses	53
Total value of contracts awarded $'000	12 489
Total value of contracts awarded to Tasmanian businesses $'000	9 997
Total number of tenders called and/or quotation processes run	50
Total number of bids and/or written quotations received	184
Total number of bids and/or written quotations received from Tasmanian businesses	151

Source: DPIPWE procurement records and Treasury Tenders website.

Table 33 - Major contracts issued in 2020-21 ($50 000 and over, excluding consultants)

Name of contractor	Location of contractor	Description of contract	Period of contract (From To)	Total value of contract $
Living Trails Australia	Acton Park TAS	Track reconstruction works - Lake Judd - Fire recovery project - Southwest National Park (Fire recovery)	2/07/2020 31/12/2020	195 456
Searson Buck	Hobart TAS	Recruitment Services - Fixed term and casual employment register	3/07/2020 2/07/2022	75 000
MSD Constructions Pty Ltd	Magra TAS	Fire recovery works - Clear Hill Road repairs	6/07/2020 30/11/2020	306 181
Timber Growers Direct Pty Ltd	Neika TAS	Supply of treated timber - Fire recovery works to tracks in Southwest National Park (SWNP)[1]	11/07/2020 12/07/2022	0
McKay Timber Pty Ltd	Glenorchy TAS	Supply of treated timber - Fire recovery works to tracks in Southwest National Park[1]	11/07/2020 12/07/2022	0
AWC Pty Ltd	Claremont TAS	Civil works - Tasman Arch - Devils Kitchen Area - Tasman National Park	14/07/2020 30/11/2021	382 820
Phil Templeton Building (Aust) Pty Ltd	Ulverstone TAS	Milkshake Hills Boardwalk Replacement	20/07/2020 18/08/2020	66 642
Anstie Constructions (Tas) Pty Ltd	Launceston TAS	Internal Alterations – Prospect Government Offices (Northern Accommodation Project)	27/07/2020 6/11/2020	626 700
Helicopter Resources Pty Ltd	Cambridge TAS	Helicopter Services - Panel arrangement - Fire Recovery Works - SWNP[1]	28/07/2020 28/07/2022	0
Osborne Aviation Services Pty Ltd	Port Arthur TAS	Helicopter Services - Panel arrangement - Fire Recovery Works - SWNP[1]	28/07/2020 28/07/2022	0
Richmond Valley Aviation Pty Ltd	Evandale TAS	Helicopter Services - Panel arrangement - Fire Recovery Works - SWNP[1]	28/07/2020 28/07/2022	0
BlackCap Construction Pty Ltd	Howden TAS	Stormlea Road carpark upgrade - Cape Raoul Walking Track	3/08/2020 30/11/2021	454 124
Mtn Trails Pty Ltd	Lindisfarne TAS	Track repairs - Mt Anne and adjoining remote walking tracks - SWNP (Fire recovery)	10/08/2020 31/12/2020	95 935
Paradigm Construction	Taroona TAS	Richmond Gaol Roof Replacement	6/10/2020 14/12/2020	153 000

Name of contractor	Location of contractor	Description of contract	Period of contract (From To)	Total value of contract $
CPT Engineering Pty Ltd	George Town TAS	Wineglass Bay Second Lookout	1/09/2020 30/11/2020	363 941
Trailblazer Tracks Pty Ltd	Moonah TAS	Fire Recovery Project: Mt Anne and associated remote walking tracks	10/08/2020 31/12/2020	125 941
BSH Electrical	Burnie TAS	Electrical services for Industrial Estate, Penghana Rd, Queenstown	10/08/2020 31/10/2020	111 910
Cors Comms	Hobart TAS	Tasmanian Agriculture – Seasonal Worker Campaign	8/09/2020 6/02/2021	99 903
AWC Pty Ltd	Claremont TAS	Civil works - Pirates Bay Boat and Trailer Parking - Tasman National Park	17/08/2020 30/11/2021	407 682
Sam The Man	Ulverstone TAS	Cleaning Service at Cradle Mountain - Visitor Centre	1/10/2020 30/09/2021	81 905
Detail First	South Hobart TAS	Cleaning Service at Cradle Mountain - Visitor Centre	1/10/2020 30/09/2021	109 125
AJR Construct Pty Ltd	Spreyton TAS	East Coast Camping Project – Stage 1 works - Construction of toilets at Diana's Basin and Swimcart Beach	13/11/2020 31/03/2021	208 603
Trail Ventures Pty Ltd	Lindisfarne TAS	Maintenance and track clearance services - Huon Track - Tahune to Harrisons Opening - SWNP (Fire recovery)	20/11/2020 20/05/2021	80 000
Wallaroo Contracting	Bicheno TAS	Road and drainage maintenance works - Friendly Beaches Road, Freycinet National Park	15/12/2020 1/03/2021	54 010
Jacobs	Hobart TAS	Services to undertake digital recordings of Aboriginal rock marking sites in the TWWHA (Phase 2)	4/01/2021 30/06/2021	69 864
Downer EDI	Austins Ferry TAS	Minor remedial works to Wellington Park Fire Trails	21/12/2020 14/02/2021	237 773
Hunter Diving and Marine Construction	Battery Point TAS	Minor works - repairs to Echo Point Jetty, Lake St Clair Cradle Mountain National Park	4/01/2021 30/04/2021	173 874
Value-It Pty Ltd	Melbourne VIC	Valuation services - Central Highlands Municipal Area	1/02/2021 31/12/2023	115 000
Value-It Pty Ltd	Melbourne VIC	Valuation services - Devonport Municipal Area	1/02/2021 31/12/2023	235 000

Name of contractor	Location of contractor	Description of contract	Period of contract (From To)	Total value of contract $
LG Valuation Services Pty Ltd	Kyabram VIC	Valuation services - Hobart Municipal Area	1/02/2021 31/12/2023	630 000
LG Valuation Services Pty Ltd	Kyabram VIC	Valuation services - Huon Valley Municipal Area	1/02/2021 31/12/2023	347 000
Value-It Pty Ltd	Melbourne VIC	Valuation services - Kentish Municipal Area	1/02/2021 31/12/2023	110 000
LG Valuation Services Pty Ltd	Kyabram VIC	Valuation services - Kingborough Municipal Area	1/02/2021 31/12/2023	347 000
Value-It Pty Ltd	Melbourne VIC	Valuation services - Latrobe Municipal Area	1/02/2021 31/12/2023	130 000
LG Valuation Services Pty Ltd	Kyabram VIC	Valuation services - Southern Midlands Municipal Area	1/02/2021 31/12/2023	161 000
Value-It Pty Ltd	Melbourne VIC	Valuation services - West Coast Municipal Area	1/02/2021 31/12/2023	95 000
LG Valuation Services Pty Ltd	Kyabram VIC	Valuation services - West Tamar Municipal Area	1/02/2021 31/12/2023	258 000
Hart Drystone	Sandford TAS	Hartz Peak Track works, Hartz Mountain National Park	28/01/2021 28/01/2022	43 120
Powercom Systems Pty Ltd	Kingston TAS	Replacement of Battery Bank on Deal Island Power System	21/01/2021 31/03/2021	59 774
JL & TL Roberts	Wilmot TAS	Lake St Clair, WWTP Service and Maintenance Agreement	5/02/2021 5/01/2026	1 953 603
Trail Ventures Pty Ltd	Lindisfarne TAS	Maintenance and track clearance services - Huon Track - Harrisons Opening to Cracroft - SWNP (Fire recovery)	22/02/2021 21/02/2022	60 000
Tasmanian Divers Group	Invermay TAS	Darlington Jetty - Wave Panel Reinstatement - Maria Island National Park	26/02/2021 30/04/2022	84 931
Fulton Hogan Industries Pty Ltd	Mowbray TAS	Duck Reach and Aquatic Point Roadworks	17/02/2021 31/03/2021	120 020
Phil Templeton Building (Aust) Pty Ltd	Ulverstone TAS	Julius River Forest Steps Construction	1/03/2021 30/04/2021	65 000
East Coast Constructions Tas Pty Ltd	Coles Bay TAS	Hazards Beach Sand Ladder Replacement	11/03/2021 28/05/2021	115 525
Bentley Workspaces	Hobart TAS	Workstation alterations - Biosecurity Tas - MPRL and NTRL	19/03/2021 9/05/2021	112 040
Tas Span Pty Ltd	Latrobe TAS	Minor works - Weir Bridge refurbishment - National Park	31/03/2021 30/06/2021	173 530

Name of contractor	Location of contractor	Description of contract	Period of contract (From To)	Total value of contract $
Phil Templeton Building (Aust) Pty Ltd	Ulverstone TAS	Construction of toilets at Walls of Jerusalem National Park – Dixons Kingdom and Lake Adelaide	15/04/2021 31/12/2021	285 698
Mobile Onsite Engineering	Turners Beach TAS	Footbridge replacement - Nelson Falls Walking Track	16/04/2021 31/05/2021	53 715
Stabilized Pavements of Australia	Bridgewater TAS	Minor works - Carpark resurfacing - Mt Field Visitor Centre	25/05/2021 7/06/2021	69 882
Workforce Health Assessors	Hobart TAS	Services to provide a fitness medical assessment for fire management duties	1/06/2021 1/06/2024	180 000
Kingborough Council	Kingston TAS	Road maintenance works, Lighthouse Road, Bruny Island National Park	1/06/2021 30/06/2021	90 000
Remote Island Management	Three Hummock Island TAS	Removal of asbestos - Three Hummock Island Cottages	11/05/2021 31/05/2021	56 190
RG and CM McNeill	Mole Creek TAS	Minor works to re-sheet Riversdale Road - Liffey Conservation Area	12/05/2021 31/05/2021	90 000
AJR Construct Pty Ltd	Spreyton TAS	East Coast Camping Project – Stage 2 works - Construction of toilets at Dora Point, Grants Lagoon and Moulting Lagoon	15/05/2021 31/08/2021	287 770
TasMac Pty Ltd	Bridgewater TAS	Supply of Tractor - Field Operations - Mt Field National Park	One-off purchase	81 745
Midland Tractors	Montrose TAS	Supply of Tractor - Field Operations - Hastings Caves State Reserve	One-off purchase	77 150
Spencer Marine Pty Ltd	Triabunna TAS	Supply of relocatable tent platforms (heavy duty aluminium frames) - Fire Recovery Project	One-off purchase	87 000
Contact Electrical Pty Ltd	New Town TAS	Maria Island Solar Farm	3/06/2021 2/06/2022	759 620

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

Note:

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

Table 34 - Consultants engaged 2020-21 ($50 000 and over)

Name of contractor	Location of contractor	Description of consultancy	Period of contract (From To)	Total value of contract $
Inspiring Place Pty Ltd	Hobart TAS	Planning Consultant - Maria Island National Park and Ile des Phoques	31/08/2020 31/01/2022	142 472
SAMS Research Services Pty Ltd	Argyll Scotland	Consultant service - Review of Environmental Programs across Marine Farming Operations in Tasmania	26/11/2020 30/04/2021	64 395
Condense Pty Ltd	Hobart TAS	Consultant - Fisheries Digital Transition Project (FDTP)	1/02/2021 31/03/2021	79 900
RM Consulting Group Pty Ltd	Launceston TAS	Consultant services - Organic waste streams - future use and investment opportunities	3/03/2021 12/11/2021	300 000
KPMG	Hobart TAS	Consultancy service - PWS Online Booking System Project	20/05/2021 19/05/2022	87 975

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

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

Name of supplier	Description of the contract	Reasons for approval	Total value of contract $
SAMS Research Services Pty Ltd	Consultant service - Review of Environmental Programs across Marine Farming Operations in Tasmania	Specialist advice	64 395
BSH Electrical	Electrical services for Industrial Estate, Penghana Road, Queenstown	Urgent requirement	111 910
Tas Span Pty Ltd	Minor works - Weir Bridge refurbishment - National Park	Urgent requirement	173 530

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

4

FINANCIAL STATEMENTS

For the year ended 30 June 2021

CONTENTS

Page

Certification of Financial Statements	60
Independent Auditor's Report	61
Financial Statements	65
Statement of Comprehensive Income for the year ended 30 June 2021	65
Statement of Financial Position as at 30 June 2021	67
Statement of Cash Flows for the year ended 30 June 2021	68
Statement of Changes in Equity for the year ended 30 June 2021	70
Notes to and forming part of the Financial Statements for the year ended 30 June 2021	72

Department of Primary Industries, Parks, Water and Environment

Financial Statements for the year ended 30 June 2021

Statement of Certification

The accompanying Financial Statements of the Department of Primary Industries, Parks, Water and Environment are in agreement with the relevant accounts and records and have been prepared in compliance with Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2021 and the financial position as at the end of the year.

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

Tim Baker

Accountable Authority

13 **September 2021**

Tasmanian Audit Office

Independent Auditor's Report

To the Members of Parliament

Department of Primary Industries, Parks, Water and Environment

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Department of Primary Industries, Parks, Water and Environment (the Department), which comprises the statement of financial position as at 30 June 2021 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 2021 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, building, heritage and infrastructure assets *Refer to note 9.5 and 9.7*	
The majority of the Department's land, building and heritage assets, $1 417.19m, and infrastructure assets, $314.16m, at 30 June 2021 are recognised at fair value and revalued on a rolling portfolio basis. Independent valuations are carried out every five years and between valuations carrying values are updated using independently provided indices. 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. In 2020-21, specialised heritage assets were valued on a current replacement cost basis. Land, buildings and infrastructure assets were adjusted using indices provided by the Valuer-General.	• Evaluating the appropriateness of the valuation methodology applied to determine 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. • 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 this 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 Secratary, 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 - Audit
Delegate of the Auditor-General
Tasmanian Audit Office

16 September 2021
Hobart

Department of Primary Industries, Parks, Water and Environment
Statement of Comprehensive Income for the year ended 30 June 2021

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations				
Revenue from Government				
Appropriation revenue – operating	6.1	168 837	172 005	150 761
Appropriation revenue – capital	6.1	44 956	15 080	25 771
Other revenue from Government	6.1	9 946	8 171	3 169
Grants	6.2	49 715	21 356	21 618
Sales of goods and services	6.3	15 346	23 704	24 373
Fees and fines	6.4	13 599	13 501	11 868
Contributions received	6.5	2 314	15 785	35 374
Interest	6.6	196	26	86
Rents received	6.7	5 516	4 496	7 570
Other revenue	6.8	2 708	11 907	20 806
Total revenue from continuing operations		**313 133**	**286 031**	**301 396**
Net gain/(loss) on non-financial assets	7.1	…	91	35
Net gain/(loss) on financial instruments and statutory receivables/payables	7.2	…	(190)	(191)
Other gain/(loss) on change in estimate of non-financial assets	7.3	…	(7 304)	(13 471)
Total income from continuing operations		**313 133**	**278 628**	**287 769**
Expenses from continuing operations				
Employee benefits	8.1	130 194	136 579	133 820
Depreciation and amortisation	8.2	14 162	25 110	23 951
Transfers to Administered Funds	8.3	5 000	5 000	5 000
Supplies and consumables	8.4	62 753	62 258	60 157
Grants and transfer payments	8.5	30 163	36 077	27 615
Finance costs	8.6	47	150	197
Contributions provided	8.7	…	166	…
Other expenses	8.8	4 006	4 339	6 098
Total expenses from continuing operations		**246 325**	**269 679**	**256 838**
Net result from continuing operations		**66 808**	**8 949**	**30 931**
Net result		**66 808**	**8 949**	**30 931**

	Notes	2021 Budget $'000	2021 Actual $'000	2020 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	12.2	2 260	85 780	85 429
Gain/(loss) on revaluation of equity instrument through other comprehensive income	9.3,12.2	…	(456)	267
Total other comprehensive income		**2 260**	**85 324**	**85 696**
Comprehensive result		**69 068**	**94 273**	**116 627**

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

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

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

Department of Primary Industries, Parks, Water and Environment
Statement of Financial Position as at 30 June 2021

	Notes	2021 Budget $'000	2021 Actual $'000	2020* Actual $'000
Assets				
Financial assets				
Cash and cash equivalents	13.1	81 381	94 048	94 017
Receivables	9.1	5 338	16 251	13 742
Contract assets	9.2	…	…	1 680
Equity investments	9.3	3 300	3 106	3 562
Non-financial assets				
Inventories	9.4	1 131	869	1 097
Property, plant and equipment	9.5	1 263 294	1 443 604	1 347 235
Right-of-use assets	9.6	2 099	17 206	11 494
Infrastructure	9.7	445 679	321 194	320 832
Intangibles	9.8	15 593	13 451	14 031
Other assets	9.9	9 808	1 807	1 754
Total assets		**1 827 623**	**1 911 536**	**1 809 444**
Liabilities				
Payables	10.1	5 458	3 187	4 357
Lease liabilities	10.2	2 088	17 707	11 986
Contract liabilities	9.2	…	8 412	7 217
Employee benefit liabilities	10.3	31 743	36 860	34 600
Provisions	10.4	7 977	7 887	7 927
Other liabilities	10.5	12 470	4 043	4 155
Total liabilities		**59 736**	**78 096**	**70 242**
Net assets (liabilities)		**1 767 887**	**1 833 440**	**1 739 202**
Equity				
Contributed capital	12.1	917 606	917 607	917 607
Reserves	12.2	526 000	679 967	594 643
Accumulated funds		324 281	235 866	226 952
Total equity		**1 767 887**	**1 833 440**	**1 739 202**

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 2019-20 Financial Statements and reflect adjustments made as detailed in Note 18.11.

Department of Primary Industries, Parks, Water and Environment
Statement of Cash Flows for the year ended 30 June 2021

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Cash flows from operating activities				
Cash inflows				
Appropriation receipts – operating		168 837	172 005	150 761
Appropriation receipts – capital		556	386	556
Appropriation receipts – other		2 126	2 126	…
Grants – continuing operations		17 133	17 912	21 626
Sales of goods and services		16 374	26 727	24 056
Fees and fines		13 599	12 691	10 774
GST receipts		10 800	10 674	12 117
Interest received		196	33	95
Other cash receipts		7 127	18 082	26 982
Total cash inflows		**236 748**	**260 636**	**246 967**
Cash outflows				
Employee benefits		(129 873)	(134 363)	(130 320)
GST payments		(10 800)	(11 283)	(12 046)
Transfers to Administered Funds		(5 000)	(5 000)	(5 000)
Grants and transfer payments		(30 163)	(36 339)	(27 453)
Other cash payments		(66 756)	(64 981)	(66 474)
Total cash outflows		**(242 592)**	**(251 966)**	**(241 293)**
Net cash from/(used by) operating activities	13.2	**(5 844)**	**8 670**	**5 674**
Cash flows from investing activities				
Cash inflows				
Proceeds from the disposal of non-financial assets		…	1 251	425
Asset sales transfers from the Department of Treasury and Finance		2 314	388	32 644
Receipts from non-operational capital funding – capital		44 400	14 694	25 215
Receipts from non-operational capital funding – other		7 820	6 045	…
Receipts from non-operational capital funding – Grants		32 582	130	273
Loan payments received		…	2	3
Total cash inflows		**87 116**	**22 510**	**58 560**
Cash outflows				
Payments for acquisition on non-financial assets		(86 485)	(27 515)	(35 051)
Total cash outflows		**(86 485)**	**(27 515)**	**(35 051)**
Net cash from/(used by) investing activities		**631**	**(5 005)**	**23 509**

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Cash flows from financing activities				
Cash outflows				
Repayment of lease liabilities		(472)	(3 599)	(3 470)
Transfer from the Crown Lands Administration Fund to Other Government Entities		…	(35)	(53 056)
Total cash outflows		**(472)**	**(3 634)**	**(56 526)**
New cash from/(used by) financing activities		**(472)**	**(3 634)**	**(56 526)**
Net increase/(decrease) in cash and cash equivalents held		**(5 685)**	**31**	**(27 343)**
Cash and cash equivalents at the beginning of the reporting period		**87 066**	**94 017**	**121 360**
Cash and cash equivalents at the end of the reporting period	13.1	**81 381**	**94 048**	**94 017**

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

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

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

Department of Primary Industries, Parks, Water and Environment
Statement of Changes in Equity for the year ended 30 June 2021

	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 result		…	…	8 949	8 949
Other comprehensive income	12.2	…	85 324	…	85 324
Total comprehensive result		**917 607**	**679 967**	**235 901**	**1 833 475**
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**	**679 967**	**235 866**	**1 833 440**

[1]Withdrawal 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.

	Notes	Contributed Equity	Reserves	Accumulated Funds*	Total Equity
		$'000	$'000	$'000	$'000
Balance as at 1 July 2019		**917 607**	**508 947**	**246 501**	**1 673 055**
Adjustment due to change in accounting policy	18.5	…	…	(2 054)	(2 054)
Net effect of correction of error	18.11	…	…	4 630	4 630
Restated balance as at 1 July 2019		**917 607**	**508 947**	**249 077**	**1 675 631**
Net result		…	…	30 931	30 931
Other comprehensive income	12.2	…	85 696	…	85 696
Total comprehensive result		**917 607**	**594 643**	**280 008**	**1 792 258**
Transactions with owners in their capacity as owners:					
Withdrawal of equity[1]		…	…	(53 056)	(53 056)
Total		**…**	**…**	**(53 056)**	**(53 056)**
Balance as at 30 June 2020		**917 607**	**594 643**	**226 952**	**1 739 202**

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

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

*Certain numbers disclosed do not correspond to the 2019-20 Financial Statements and reflect adjustments made as detailed in Note 18.11.

Department of Primary Industries, Parks, Water and Environment
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Notes		Page No
Note 1	**Administered Financial Statements**	**75**
1.1	Schedule of Administered Income and Expenses	75
1.2	Schedule of Administered Assets and Liabilities	76
1.3	Schedule of Administered Changes in Equity	77
Note 2	**Departmental output schedules**	**78**
2.1	Output group information	78
2.2	Reconciliation of total output groups comprehensive result to Statement of Comprehensive Income	96
2.3	Reconciliation of total output groups net assets to Statement of Financial Position	97
Note 3	**Expenditure under Australian Government funding arrangements**	**98**
Note 4	**Explanation of material variances between budget and actual outcomes**	**99**
4.1	Statement of Comprehensive Income	99
4.2	Statement of Financial Position	101
4.3	Statement of Cash Flows	103
Note 5	**Underlying net result**	**105**
Note 6	**Revenue**	**106**
6.1	Revenue from Government	106
6.2	Grants	108
6.3	Sales of goods and services	110
6.4	Fees and fines	111
6.5	Contributions received	111
6.6	Interest	112
6.7	Rents received	113
6.8	Other revenue	113
Note 7	**Net gains/(losses)**	**114**
7.1	Net gain/(loss) on non-financial assets	114
7.2	Net gain/(loss) on financial instruments and statutory receivables/payables	114
7.3	Other gain/(loss) on change in estimate of non-financial assets	14
Note 8	**Expenses**	**116**
8.1	Employee benefits	116
8.2	Depreciation and amortisation	120
8.3	Transfers to Administered Funds	120
8.4	Supplies and consumables	121

Notes		Page No
8.5	Grants and transfer payments	122
8.6	Finance costs	123
8.7	Contributions provided	123
8.8	Other expenses	123
Note 9	**Assets**	**124**
9.1	Receivables	124
9.2	Contract assets and liabilities	125
9.3	Equity investments	127
9.4	Inventories	128
9.5	Property, plant and equipment	129
9.6	Right-of-use assets	143
9.7	Infrastructure	144
9.8	Intangibles	147
9.9	Other assets	148
Note 10	**Liabilities**	**149**
10.1	Payables	149
10.2	Lease liabilities	149
10.3	Employee benefit liabilities	150
10.4	Provisions	151
10.5	Other liabilities	152
Note 11	**Commitments and contingencies**	**153**
11.1	Schedule of commitments	153
11.2	Contingent assets and liabilities	155
Note 12	**Equity**	**156**
12.1	Contributed capital	156
12.2	Reserves	156
Note 13	**Cash flow reconciliation**	**158**
13.1	Cash and cash equivalents	158
13.2	Reconciliation of net result to net cash from operating activities	159
13.3	Acquittal of Capital Investment Funds	160
13.4	Reconciliation of liabilities arising from financing activities	161
Note 14	**Financial instruments**	**162**
14.1	Risk exposures	162
14.2	Categories of financial assets and liabilities	166
14.3	Comparison between carrying amount and net fair value of financial assets and liabilities	163

Notes		Page No
14.4	Net fair value of financial assets and liabilities	163
Note 15	**Notes to Administered Statements**	**168**
15.1	Explanation of material variances between budget and actual outcomes	168
15.2	Administered revenue from Government	169
15.3	Administered fees and fines	169
15.4	Administered transfers from Controlled Funds	169
15.5	Administered net gain/(loss) on financial instruments and statutory receivables/payables	170
15.6	Administered grants and transfer payments	170
15.7	Administered receivables	171
15.8	Administered payables	171
15.9	Administered contract liabilities	172
15.10	Administered cash and cash equivalents	172
15.11	Administered financial instruments	173
15.12	Categories of Administered financial assets and liabilities	175
15.13	Comparison between carrying amount and net fair value of administered financial assets and liabilities	175
Note 16	**Transactions and balances relating to a trustee or agency arrangement**	**176**
Note 17	**Events occurring after balance date**	**176**
Note 18	**Other significant accounting policies and judgements**	**177**
18.1	Objectives and funding	177
18.2	Basis of accounting	178
18.3	Reporting entity	178
18.4	Functional and presentation currency	178
18.5	Changes in accounting policies	178
18.6	Foreign currency	179
18.7	Comparative figures	179
18.8	Rounding	179
18.9	Departmental taxation	179
18.10	Joint arrangements	179
18.11	Correction of error	179

Note 1: 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.

1.1 Schedule of Administered Income and Expenses

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Administered revenue				
Revenue from Government				
Appropriation revenue – operating	15.2	42 535	42 535	41 561
Fees and fines	15.3	40 959	43 691	39 427
Transfers from Controlled Funds	15.4	5 000	5 000	5 000
Total administered revenue		**88 494**	**91 226**	**85 988**
Net gain/(loss) on financial instruments and statutory receivables/payables	15.5	…	(113)	(3)
Total administered income		**88 494**	**91 113**	**85 985**
Administered expenses				
Grants and transfer payments	15.6	42 535	42 483	41 619
Transfers to the Public Account		45 959	48 630	44 366
Total administered expenses		**88 494**	**91 113**	**85 985**
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.

1.2 Schedule of Administered Assets and Liabilities

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Administered assets				
Administered financial assets				
Cash and cash equivalents	15.10	26	65	60
Receivables	15.7	4 013	3 634	3 422
Total administered assets		**4 039**	**3 699**	**3 482**
Administered liabilities				
Payables	15.8	3 507	1 420	665
Contract liabilities	15.9	532	2 279	2 817
Total administered liabilities		**4 039**	**3 699**	**3 482**
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.

1.3 Schedule of Administered Changes in Equity

	Contributed Equity	Accumulated Funds	Total Equity
	$'000	$'000	$'000
Balance as at 1 July 2020	…	…	…
Total comprehensive result	…	…	…
Balance as at 30 June 2021	**…**	**…**	**…**
Balance as at 1 July 2019			
Total comprehensive result	…	…	…
Balance as at 30 June 2020	**…**	**…**	**…**

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

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations			
Revenue from appropriation	15 451	16 572	15 797
Grants	130	…	17
Sales of goods and services	3 185	4 133	3 737
Fees and fines	165	92	53
Rents received	110	42	298
Other revenue	…	400	1 485
Total revenue from continuing operations	**19 041**	**21 239**	**21 387**
Other gain/(loss) on change in estimate of non-financial assets	…	(4)	(80)
Total income from continuing operations	**19 041**	**21 235**	**21 307**
Expenses from continuing operations			
Employee benefits	14 824	14 444	14 091
Depreciation and amortisation	545	542	358
Supplies and consumables	4 288	4 601	4 881
Grants and transfer payments	126	88	61
Other expenses	109	235	156
Total expenses from continuing operations	**19 892**	**19 910**	**19 547**
Net result from continuing operations	**(851)**	**1 325**	**1 760**
Net result	**(851)**	**1 325**	**1 760**
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in property plant and equipment revaluation reserve	…	18	13
Gain/(loss) on revaluation of equity instrument through other comprehensive income	…	(456)	267
Total other comprehensive income	**…**	**(438)**	**280**
Comprehensive result	**(851)**	**887**	**2 040**

Output group 1: Land Tasmania

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Expenses by output			
1.1 Land Titles, Survey and Mapping Services	13 910	13 410	13 521
1.2 Valuation Services	5 982	6 500	6 026
Total	**19 892**	**19 910**	**19 547**
Net assets			
Total assets deployed for Land Tasmania		14 014	11 447
Total liabilities incurred for Land Tasmania		(3 809)	(3 463)
Net assets deployed for Land Tasmania		**10 205**	**7 984**

Output group 2: Primary Industries

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations			
Revenue from appropriation	17 567	17 613	17 281
Other revenue from Government	875	875	678
Grants	2 178	2 071	2 294
Sales of goods and services	19	87	62
Fees and fines[1]	6 442	5 481	4 010
Rents received	132	10	125
Other revenue	1 597	3 284	2 209
Total revenue from continuing operations	**28 810**	**29 421**	**26 659**
Net gain/(loss) on financial instruments and statutory receivables/payables	…	(3)	…
Other gain/(loss) on change in estimate of non-financial assets	…	(2)	…
Total income from continuing operations	**28 810**	**29 416**	**26 659**
Expenses from continuing operations			
Employee benefits[2]	11 835	9 077	8 823
Depreciation and amortisation	312	334	290
Supplies and consumables[1]	3 953	6 253	4 224
Grants and transfer payments[2]	9 547	12 927	11 218
Other expenses	1 749	1 091	1 540
Total expenses from continuing operations	**27 396**	**29 682**	**26 095**
Net result from continuing operations	**1 414**	**(266)**	**564**
Net result	**1 414**	**(266)**	**564**
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in property plant and equipment revaluation reserve	…	(263)	(2 288)
Total other comprehensive income	**…**	**(263)**	**(2 288)**
Comprehensive result	**1 414**	**(529)**	**(1 724)**

[1]Marine Resources within Output Group 2 Primary Industries, under the *Water Management Act 1999* collects revenue for salmonid marine farming management. Through the administration of this Act, Output Group 7 Environment Protection and Analytical Services receives a transfer of revenue for environment management functions. The transfer of internal services $1 million (2019-20: $970 000) is eliminated for the purposes of the Department's Statement of Comprehensive Income and Cash Flows, but is reflected above as an increase in Fees and Fines and a corresponding increase in Supplies and Consumables for Output 2.

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

Output group 2: Primary Industries

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Expenses by output			
2.1 AgriGrowth Tasmania	11 003	13 752	10 145
2.2 Marine Resources	15 778	15 237	15 249
2.3 Supervision of Poppy and Hemp Crops	615	693	701
Total	**27 396**	**29 682**	**26 095**
Net assets			
Total assets deployed for Primary Industries		29 255	30 112
Total liabilities incurred for Primary Industries		(2 552)	(2 681)
Net assets deployed for Primary Industries		**26 703**	**27 431**

Output group 3: Natural and Cultural Heritage

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations			
Revenue from appropriation	25 419	26 549	23 725
Other revenue from Government	…	…	74
Grants	3 478	2 860	3 116
Sales of goods and services	…	140	225
Fees and fines	155	171	311
Contributions received	…	43	188
Interest	70	5	19
Rents received	82	31	231
Other revenue	160	963	1 795
Total revenue from continuing operations	**29 364**	**30 762**	**29 684**
Other gain/(loss) on change in estimate of non-financial assets	…	(41)	(222)
Total income from continuing operations	**29 364**	**30 721**	**29 462**
Expenses from continuing operations			
Employee benefits	16 111	14 597	15 649
Depreciation and amortisation	321	453	222
Supplies and consumables	4 126	4 555	4 712
Grants and transfer payments	10 065	10 471	8 331
Other expenses	120	193	917
Total expenses from continuing operations	**30 743**	**30 269**	**29 831**
Net result from continuing operations	**(1 379)**	**452**	**(369)**
Net result	**(1 379)**	**452**	**(369)**
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in property plant and equipment revaluation reserve	…	86	36
Total other comprehensive income	**…**	**86**	**36**
Comprehensive result	**(1 379)**	**538**	**(333)**

Output group 3: Natural and Cultural Heritage

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Expenses by output			
3.1 Resource Management and Conservation	13 676	12 429	14 470
3.2 Historic Heritage Services	3 564	2 935	2 902
3.3 Aboriginal Heritage	3 029	3 210	2 822
3.4 Royal Tasmanian Botanical Gardens	6 990	7 385	5 476
3.5 Threatened Species	3 484	4 310	4 161
Total	**30 743**	**30 269**	**29 831**
Net assets			
Total assets deployed for Natural and Cultural Heritage		11 202	10 250
Total liabilities incurred for Natural and Cultural Heritage		(3 817)	(4 352)
Net assets deployed for Natural and Cultural Heritage		**7 385**	**5 898**

Output group 4: Water Resources

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations			
Revenue from appropriation	7 095	6 153	6 035
Grants	…	483	36
Sales of goods and services	25	50	56
Fees and fines	558	687	657
Rents received	…	6	61
Other revenue	590	287	1 132
Total revenue from continuing operations	**8 268**	**7 666**	**7 977**
Other gain/(loss) on change in estimate of non-financial assets	…	(13)	…
Total income from continuing operations	**8 268**	**7 653**	**7 977**
Expenses from continuing operations			
Employee benefits	5 120	4 708	4 915
Depreciation and amortisation	360	741	605
Supplies and consumables	1 584	1 585	1 770
Grants and transfer payments	1 113	281	292
Other expenses	625	174	514
Total expenses from continuing operations	**8 802**	**7 489**	**8 096**
Net result from continuing operations	**(534)**	**164**	**(119)**
Net result	**(534)**	**164**	**(119)**
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in property plant and equipment revaluation reserve	…	71	65
Total other comprehensive income	**…**	**71**	**65**
Comprehensive result	**(534)**	**235**	**(54)**

Output group 4: Water Resources

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Expenses by Output			
4.1 Water Resource Management	8 802	7 489	8 096
Total	**8 802**	**7 489**	**8 096**
Net Assets			
Total assets deployed for Water Resources		6 164	6 304
Total liabilities incurred for Water Resources		(1 528)	(1 458)
Net Assets deployed for Water Resources		**4 636**	**4 846**

Output group 5: Racing Regulation and Policy

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations			
Revenue from appropriation	5 326	5 286	4 635
Grants	…	…	4
Sales of goods and services	10	32	105
Fees and fines	245	321	195
Rents received	27	3	41
Other revenue	…	90	295
Total revenue from continuing operations	**5 608**	**5 732**	**5 275**
Net gain/(loss) on financial instruments and statutory receivables/payables	…	(2)	…
Other gain/(loss) on change in estimate of non-financial assets	…	(44)	…
Total income from continuing operations	**5 608**	**5 686**	**5 275**
Expenses from continuing operations			
Employee benefits	3 429	3 255	3 156
Depreciation and amortisation	8	39	23
Supplies and consumables	1 773	1 830	1 482
Grants and transfer payments	377	392	381
Other expenses	28	40	37
Total expenses from continuing operations	**5 615**	**5 556**	**5 079**
Net result from continuing operations	**(7)**	**130**	**196**
Net result	**(7)**	**130**	**196**

Output group 5: Racing Regulation and Policy

	2021 Budget $'000	2021 Actual $'000	2020 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	…
Total other comprehensive income	**…**	**2**	**…**
Comprehensive result	**(7)**	**132**	**196**
Expenses by output			
5.1 Racing Regulation and Policy	5 615	5 556	5 079
Total	**5 615**	**5 556**	**5 079**
Net assets			
Total assets deployed for Racing Regulation and Policy		478	314
Total liabilities deployed for Racing Regulation and Policy		(842)	(711)
Net assets deployed for Racing Regulation and Policy		**(364)**	**(397)**

Output group 6: Biosecurity Tasmania

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations			
Revenue from appropriation	24 959	31 470	24 241
Other revenue from Government	483	483	435
Grants	2 866	5 472	4 008
Sales of goods and services	211	363	320
Fees and fines	3 629	4 703	4 142
Contributions received[2]	…	13 133	…
Rents received	128	24	218
Other revenue	38	655	1 656
Total revenue from continuing operations	**32 314**	**56 303**	**35 020**
Net gain/(loss) on financial instruments and statutory receivables/payables	…	(8)	(3)
Other gain/(loss) on change in estimate of non-financial assets	…	(20)	(2)
Total income from continuing operations	**32 314**	**56 275**	**35 015**
Expenses from continuing operations			
Employee benefits	21 363	25 813	21 709
Depreciation and amortisation	510	1 000	811
Supplies and consumables[1]	6 918	10 513	7 482
Grants and transfer payments	3 565	2 328	2 071
Finance costs	4	5	6
Other expenses	126	212	207
Total expenses from continuing operations	**32 486**	**39 871**	**32 286**
Net result from continuing operations	**(172)**	**16 404**	**2 729**
Net result	**(172)**	**16 404**	**2 729**
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in property plant and equipment revaluation reserve	…	475	363
Total other comprehensive income	**…**	**475**	**363**
Comprehensive result	**(172)**	**16 879**	**3 092**

[1]The Shellfish Market Access Program is an industry and government funded program and managed within Output Group 6 Biosecurity Tasmania. As part of this program, testing services are performed by Analytical Services which resides in Output Group 7 Environment Protection and Analytical Services. The purchase of internal services of $517 000 (2019-20: $517 000) is eliminated for the purposes of the Department's Statements of Comprehensive Income and Cash Flows but is reflected above in Supplies and Consumables for Output 6.

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

Output group 6: Biosecurity Tasmania

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Expenses by output			
6.1 Biosecurity	28 771	35 400	28 892
6.2 Product Integrity	3 715	4 471	3 394
Total	**32 486**	**39 871**	**32 286**
Net assets			
Total assets deployed for Biosecurity Tasmania		35 732	19 342
Total liabilities incurred for Biosecurity Tasmania		(6 406)	(5 612)
Net assets deployed for Biosecurity Tasmania		**29 326**	**13 730**

Output group 7: Environment Protection and Analytical Services

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations			
Revenue from appropriation	22 326	18 924	16 711
Other revenue from government	768	768	…
Grants	25	…	42
Sales of goods and services[1]	2 796	2 615	2 968
Fees and fines[2]	94	99	190
Interest	126	21	67
Rents received	110	37	171
Other revenue[2]	…	1 927	2 206
Total revenue from continuing operations	**26 245**	**24 391**	**22 355**
Net gain/(loss) on financial instruments and statutory receivables/payables	…	(12)	(109)
Other gain/(loss) on change in estimate of non-financial assets	…	(30)	(2)
Total income from continuing operations	**26 245**	**24 349**	**22 244**
Expenses from continuing operations			
Employee benefits	16 830	17 300	16 952
Depreciation and amortisation	769	555	478
Supplies and consumables	5 095	4 136	4 491
Grants and transfer payments	4 362	2 078	534
Finance costs	2	2	3
Other expenses	85	177	191
Total expenses from continuing operations	**27 143**	**24 248**	**22 649**
Net result from continuing operations	**(898)**	**101**	**(405)**
Net result	**(898)**	**101**	**(405)**
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in property plant and equipment revaluation reserve	…	7	6
Total other comprehensive income	**…**	**7**	**6**
Comprehensive Result	**(898)**	**108**	**(399)**

[1]The Shellfish Market Access Program is an industry and government funded program and managed within Output Group 6 Biosecurity Tasmania. As part of this program, testing services are performed by Analytical Services which resides in Output Group 7 Environment Protection and Analytical Services. The delivery of internal services of $517 000 (2019-20: $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 7.

[2]Marine Resources within Output Group 2 Primary Industries, under the *Water Management Act 1999* collects revenue for salmonid marine farming management. Through administration of this Act, Output Group 7 Environment Protection and Analytical Services receives a transfer of revenue for environment management functions. The transfer of internal services of $1 million (2019-20: $970 000) is eliminated for the purposes of the Department's Statement of Comprehensive Income and Cash Flows, but is reflected above as an increase against Other Revenue and a decrease against Fees and Fines for Output 7.

Output group 7: Environment Protection and Analytical Services

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Expenses by output			
7.1 Environmental Management and Pollution Control	20 964	17 849	16 304
7.2 Analytical Services	6 179	6 399	6 345
Total	**27 143**	**24 248**	**22 649**
Net assets			
Total assets deployed for Environment Protection and Analytical Services		28 990	28 293
Total liabilities incurred for Environment Protection and Analytical Services		(15 740)	(15 419)
Net assets deployed for Environment Protection and Analytical Services		**13 250**	**12 874**

Output group 8: Parks and Wildlife Management

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations			
Revenue from appropriation	41 194	41 793	42 336
Other revenue from Government	…	…	21
Grants	3 956	4 850	11 978
Sales of goods and services	9 100	16 284	17 417
Fees and fines	2 311	1 947	2 310
Contributions received	2 314	2 609	35 186
Rents received	4 927	4 343	6 425
Other revenue	323	5 827	10 998
Total revenue from continuing operations	**64 125**	**77 653**	**126 671**
Net gain/(loss) on non-financial assets	…	91	35
Net gain/(loss) on financial instruments and statutory receivables/payables	…	(165)	(79)
Other gain/(loss) on change in estimate of non-financial assets	…	(7 150)	(13 165)
Total income from continuing operations	**64 125**	**70 429**	**113 462**
Expenses from continuing operations			
Employee benefits	32 359	39 979	46 170
Depreciation and amortisation	11 337	21 446	21 164
Transfers to Administered Funds	5 000	5 000	5 000
Supplies and consumables	29 533	24 382	29 791
Grants and transfer payments	258	596	3 579
Finance costs	41	143	188
Contributions provided	…	166	…
Other expenses	1 164	2 099	2 475
Total expenses from continuing operations	**79 692**	**93 811**	**108 367**
Net result from continuing operations	**(15 567)**	**(23 382)**	**5 095**
Net result	**(15 567)**	**(23 382)**	**5 095**
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in property plant and equipment revaluation reserve	…	85 384	87 234
Total other comprehensive income	**…**	**85 384**	**87 234**
Comprehensive result	**(15 567)**	**62 002**	**92 329**

Output group 8: Parks and Wildlife Management

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Expenses by output			
8.1 Parks and Wildlife Management	67 158	82 785	96 402
8.2 Crown Land Services	12 534	11 026	11 965
Total	**79 692**	**93 811**	**108 367**
Net assets			
Total assets deployed for Parks and Wildlife Management		1 746 972	1 675 908
Total liabilities incurred for Parks and Wildlife Management		(27 733)	(29 014)
Net assets deployed for Parks and Wildlife Management		**1 719 239**	**1 646 894**

Output group 89: Public Building Maintenance Program

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations			
Grants	4 500	2 800	…
Total revenue from continuing operations	**4 500**	**2 800**	**…**
Expenses from continuing operations			
Supplies and consumables	4 500	2 246	…
Grants and transfer payments	…	385	…
Total expenses from continuing operations	**4 500**	**2 631**	**…**
Comprehensive result	**…**	**169**	**…**
Expenses by output			
Output group 89: Public Building Maintenance Program	4 500	2 631	…
Total	**4 500**	**2 631**	**…**

Output group 90: COVID-19 Response and Recovery

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations			
Revenue from appropriation	9 500	7 645	…
Total revenue from continuing operations	**9 500**	**7 645**	**…**
Expenses from continuing operations			
Employee benefits	8 323	4 479	…
Supplies and consumables	427	1 971	…
Grants and transfer payments	750	896	
Other expenses	…	12	…
Total expenses from continuing operations	**9 500**	**7 358**	**…**
Comprehensive result	**…**	**287**	**…**
Expenses by output			
Output group 90: COVID-19 Response and Recovery	9 500	7 358	…
Total	**9 500**	**7 358**	**…**

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

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Total comprehensive result of Output Groups	**(17 994)**	**80 708**	**95 147**
Capital Investment Program			
Income from continuing operations			
Revenue from appropriation	44 956	15 080	25 771
Other revenue from Government	7 820	6 045	1 961
Grants	32 582	2 820	123
Total revenue from continuing operations	**85 358**	**23 945**	**27 855**
Other gain/(loss) on change in estimate of non-financial assets	2 260	…	…
Expenses from continuing operations			
Modernise Our Research Farms	…	5 000	…
Improved Statewide Infrastructure	…	952	1 129
National Parks – Maintenance	…	827	1 634
Fisheries Integrated Licensing Management System	…	728	393
Community Recovery Fund	…	628	1 047
Recreational Fishing – Improved Boat and Trailer Parking	…	564	614
Cradle Mountain Visitor Experience	…	410	267
Freycinet Tourism Icon	…	404	…
Three Capes Track – Stage 3	…	169	…
Next Iconic Walk	…	162	156
Freycinet Tourism Icon Package	…	132	…
Biosecurity Risk Management and Truck and Machinery Washes	…	75	…
National and World Heritage Projects	…	15	…
Freycinet Peninsula Wastewater	…	2	…
Move 100 DPIPWE Staff to North	…	…	213
Increasing Biosecurity Capability	…	…	174
Tourism Infrastructure in Parks	…	…	39
Three Capes Track – Additional	…	…	39
Public Building Maintenance	…	…	35
Orange-belled Parrot – Facility	…	…	4
Other Capital Investment Program expenditure items	556	312	631
Total expenses from continuing operations	**556**	**10 380**	**6 375**
Comprehensive result	**69 068**	**94 273**	**116 627**

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

	2021 Actual $'000	2020 Actual $'000
Total net assets deployed for Output Groups	**1 810 380**	**1 719 260**
Reconciliation to net assets		
Assets unallocated to Output Groups	29 544	27 474
Liabilities unallocated to Output Groups	(6 484)	(7 532)
Net assets	**1 833 440**	**1 739 202**

Note 3: Expenditure under Australian Government funding arrangements

	State Government Funding		Australian Government Funding	
	2021 Actual $'000	2020 Actual $'000	2021 Actual $'000	2020 Actual $'000
National Partnership Program				
Direct funding				
Tasmanian Wilderness World Heritage Area	7 145	7 605	4 615	6 087
Biosecurity Emergency Response and Research Fund	…	…	1 082	1 070
Freycinet Tourism Icon Package	…	…	852	340
Other	…	…	574	89
Commonwealth Own Purpose Expenditure				
Direct funding				
Three Capes Track	…	1 692	1 452	1 687
Quarantine Services	…	…	882	912
Aboriginal Trainee Ranger Program	204	195	473	468
Forest Conservation Fund – Ongoing Monitoring and Stewardship	…	…	283	662
National Plant Health Survey	55	51	117	118
Other	25	147	285	1 359
Total	**7 429**	**9 690**	**10 615**	**12 792**

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

Budget information refers to original estimates as disclosed in the 2020-21 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)	168 837	172 005	3 168	2
Appropriation revenue – capital	(b)	44 956	15 080	(29 876)	(66)
Other revenue from Government	(c)	9 946	8 171	(1 775)	(18)
Grants	(d)	49 715	21 356	(28 359)	(57)
Sales of goods and services	(e)	15 346	23 074	7 728	50
Contributions received	(f)	2 314	15 785	13 471	582
Rents received	(g)	5 516	4 496	(1 020)	(18)
Other revenue	(h)	2 708	11 907	9 199	340
Other gain/(loss) on change in estimate of non-financial assets	(i)	…	(7 304)	(7 304)	(100)
Expenses from continuing operations					
Employee benefits	(j)	130 194	136 579	6 385	5
Depreciation and amortisation	(k)	14 162	25 110	10 948	77
Grants and transfer payments	(l)	30 163	36 077	5 914	20
Other comprehensive income					
Changes in property plant and equipment revaluation reserve	(m)	2 260	85 780	83 520	3 696

Notes to Statement of Comprehensive Income variances

(a) Refer to Note 6.1 for variance explanation.

(b) The decrease reflects revised project budget cash flow changes of $26.7 million, with the main item relating to the cash flow reprofiling of the Cradle Mountain Experience ($17 million). In addition, there was $3 million of funding rolled over into 2021-22 under section 23 of the *Financial Management Act 2016*.

(c) Other revenue from Government represents rollovers of unexpended appropriation from the previous financial year reappropriated into 2021-22 authorised in accordance with the *Financial Management Act 2016*.

(d) The decrease in grants revenue primarily reflects cash flow reprofiling of Australian Government funding for the Cradle Mountain Experience, Freycinet Tourism Icon Package and National and World Heritage projects.

(e) The increase in sales of goods and services is primarily attributable to a strong recovery in revenue activity for the Parks and Wildlife Service after the impact of the temporary closure of all State and parks and reserves at the end of March 2020 resulting from the COVID-19 pandemic.

(f) Contributions received reflects assets that have not previously been recognised by the Department. The increase in contributions received is primarily due to the Biosecurity Tasmania Entomology Collection being capitalised, with a fair value of $13.1 million, that was not previously recorded on the Department's asset register.

(g) The decrease in rent revenue is predominately attributable to a lower than estimated level of rental revenue on Crown held properties transferred from the Department of Treasury and Finance.

(h) Items within other revenue tend to vary each year, resulting in significant budget variances. The increase in other revenue in 2020-21 is primarily due to:

- Unbudgeted revenue received for the reimbursement of costs incurred primarily in relation to fuel reduction burns and insurance works received from the Department of Police, Fire and Emergency Management;
- Revenue associated with the Lands Building (134 Macquarie Street) and its redevelopment project including owner contributions towards tenant works;
- Unbudgeted revenue received for the overseas seasonal worker quarantine program from the Department of Communities; and
- Additional fees received by the Department on behalf of third-party organisations. This revenue is directly disbursed to the corresponding third-party organisation.

(i) The Department does not include estimates for other gain/(loss) on change in estimate of non-financial assets. The balance primarily relates to Parks and Wildlife Service infrastructure, and plant and equipment assets written off through the 2020-21 reconciliation performed of all assets within the Department's asset register with the Parks and Wildlife Service asset management system.

(j) The increase in employee benefits is largely attributable to:

- Additional expenditure in response to the COVID-19 pandemic, including frontline work for border response and control measures; and
- Expenditure associated with the delivery of the Department's capital investment program originally budgeted for as capital expenditure.

(k) The variance in depreciation expense is primarily due to the 2020-21 budget not reflecting the previous increased valuation of the property, plant and equipment, and infrastructure asset categories. In addition the budget not reflecting the Right-of-use leased asset depreciation charge of $3.6 million, recognised as a result of the adoption of accounting standard AASB 16 *Leases* in 2019-20.

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

- Grant payments made under the capital investment program originally budgeted for as capital expenditure, including a payment to the University of Tasmania for the Modernise our Research Farms initiative; and
- The Department's contribution to Tasmanian Institute of Agriculture (TIA) was budgeted as employee benefits and supplies and consumables but paid as a grant.

This is offset by delays in some grant programs, which will be progressed in 2021-22.

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

4.2 Statement of Financial Position

Budget estimates for the 2020-21 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2020-21. As a result, the actual variance from the original budget estimate will be impacted by the difference between estimated and actual opening balances for 2020-21. The following variance analysis therefore includes major movements between the 30 June 2020 and 30 June 2021 actual balances.

	Notes	Budget $'000	2021 Actual $'000	2020 Actual $'000	Budget Variance $'000	Actual Variance $'000
Assets						
Cash and cash equivalents	(a)	81 381	94 048	94 017	12 667	31
Receivables	(b)	5 338	16 251	13 742	10 913	2 509
Contract assets	(c)	…	…	1 680	…	(1 680)
Property, plant and equipment	(d)	1 263 294	1 443 604	1 347 235	180 310	96 369
Right-to-use assets	(e)	2 099	17 206	11 494	15 107	5 712
Liabilities						
Payables	(f)	5 458	3 187	4 357	(2 271)	(1 170)
Lease liabilities	(e)	2 088	17 707	11 986	15 619	5 721
Contract liabilities	(g)	…	8 412	7 217	8 412	1 195
Employee benefits	(h)	31 743	36 860	34 600	5 117	2 260
Equity						
Reserves	(i)	526 000	679 967	594 643	153 967	85 324

Notes to Statement of Financial Position variances

(a) The increase in cash budget to actual is primarily due to the budget figure not reflecting the timing of additional Australian Government funding received in 2019-20 for previous project expenditure incurred, in addition, to the strong recovery in revenue activity for the Parks and Wildlife Service after the impact of the temporary closure of all State and parks and reserves at the end of March 2020 resulting from the COVID-19 pandemic.

(b) The increase in receivables actual to actual is primarily due to an increase in accrued revenue at year end to recognise Australian Government funding, the ShellMAP levy and lease revenue that is yet to be invoiced ($1.6 million). In addition, there is an increase in the goods and services tax asset ($543 000).

(c) Contract assets is a new financial statement line item as a result of the new accounting standard AASB 15 *Revenue from Contracts with Customers*. The 2019-20 balance represents lease incentive revenue of the Lands Building (134 Macquarie Street) lease. No contract assets were recognised in 2020-21.

(d) The increase in property, plant and equipment actual to actual is primarily due to the indexation applied ($77.1 million) to the land and buildings asset categories and the inclusion of the Biosecurity Tasmania Entomology Collection ($13.1 million) in heritage assets.

(e) The increase in right-to-use assets and lease liabilities is primarily due to a reassessment of existing lease terms, including extension options.

(f) The decrease in payables actual to actual reflects the decrease in expenditure towards the end of the financial year through the capital expenditure projects, including the Lands Building (134 Macquarie Street) redevelopment project.

(g) The increase in contract liabilities actual to actual is primarily due to the increase in the sale of National Park two-year entry passes and future bookings on the Three Capes Track.

(h) The increase in employee benefits actual to actual is primarily due to an increase in accrued salaries due to an additional day being accrued, increased staff for border processing work being undertaken by Biosecurity Tasmania and an increase in average long service leave days accrued as a result of less leave being taken by staff in 2020-21 due to COVID-19 travel restrictions.

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

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)	168 837	172 005	3 168	2
Sales of goods and services	(b)	16 374	26 727	10 353	63
Other cash receipts	(c)	7 127	18 082	10 955	154
Cash outflows					
Employee benefits	(d)	(129 873)	(134 363)	(4 490)	(3)
Grants and transfer payments	(e)	(30 163)	(36 339)	(6 176)	(20)
Cash flows from investing activities					
Cash inflows					
Proceeds from the disposal of non-financial assets	(f)	…	1 251	1 251	100
Asset sales transfers from the Department of Treasury and Finance	(g)	2 314	388	(1 926)	(83)
Receipts from non-operational capital funding – capital	(h)	44 440	14 694	(29 746)	(67)
Receipts from non-operational capital funding – other	(i)	7 820	6 045	(1 775)	(23)
Receipts from non-operational capital funding – Grants	(j)	32 582	130	(32 452)	(99)
Cash outflows					
Payments for acquisition on non-financial assets	(k)	(86 485)	(27 515)	(58 970)	(68)
Cash flows from financing activities					
Repayment of lease liabilities	(l)	(472)	(3 599)	(3 127)	(662)

Notes to Statement of Cash Flow variances

(a) Refer to Note 6.1 for variance explanation.

(b) The increase in sales of goods and services inflow is primarily attributable to a strong recovery in revenue activity for the Parks and Wildlife Service after the impact of the temporary closure of all State and parks and reserves at the end of March 2020 resulting from the COVID-19 pandemic.

(c) The increase in other cash receipts inflow is attributed to:

- Unbudgeted revenue received for the reimbursement of costs incurred primarily in relation to fuel reduction burns and insurance works received from the Department of Police, Fire and Emergency Management;
- Revenue associated with the Lands Building (134 Macquarie Street) and its redevelopment including owner contributions towards tenant works;

- Unbudgeted revenue received for the overseas seasonal worker quarantine program from the Department of Communities; and
- Additional fees received by the Department on behalf of third-party organisations. This revenue is directly disbursed to the corresponding third-party organisation.

Partially offset by:

- the decrease in rent revenue is predominately attributable to a lower than estimated level of rental revenue on Crown held properties transferred from the Department of Treasury and Finance.

(d) 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; and
- Expenditure associated with the delivery of the Department's capital investment program originally budgeted for as capital expenditure.

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

- Grant payments made under the capital investment program originally budgeted for as capital expenditure, including a payment to the University of Tasmania for the Modernise our Research Farms initiative; and
- The Department's contribution to Tasmanian Institute of Agriculture (TIA) was budgeted as employee benefits and supplies and consumables but paid as a grant.

This is offset by delays in some grant programs, which will be progressed in 2021-22.

(f) 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 low valued Crown land properties.

(g) The decrease in asset sales transfers from the Department of Treasury and Finance is predominantly due to lower levels of Crown Land Administration Fund (CLAF) major sales compared to the original budget estimate provided.

(h) The decrease in receipts from non-operational capital funding – capital inflow reflects revised project budget cash flow changes of $26.7 million, with the main item relating to the cash flow reprofiling of the Cradle Mountain Experience ($17 million). In addition, there was $3 million of funding rolled over into 2021-22 under section 23 of the *Financial Management Act 2016*.

(i) Receipts from non-operational capital funding – other inflow represents rollovers of unexpended appropriation from the previous financial year reappropriated into 2021-22 authorised in accordance with the *Financial Management Act 2016*.

(j) The decrease in receipts from non-operational capital funding – Grants inflow primarily reflects cash flow reprofiling of Australian Government funding for the Cradle Mountain Experience, Freycinet Tourism Icon Package and National and World Heritage projects.

(k) The decrease in payments for acquisition on non-financial assets outflows is due primarily to the revised cash flow changes with the main item relating to the cash flow reprofiling for the Cradle Mountain Experience (State and Australian Government funded project), Freycinet Tourism Icon Package and National and World Heritage projects.

(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	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Net result from continuing operations		**66 808**	**8 949**	**30 931**
Less impact of:				
Non-operational capital funding				
Revenue from Government – capital	6.1	(44 400)	(14 694)	(25 215)
Revenue from Government – other	6.1	(7 820)	(6 045)	(1 961)
Grants – capital	6.2	(32 582)	(3 417)	(273)
Contributions received	6.5	(2 314)	(15 785)	(35 374)
Contributions provided	8.7	…	166	…
Other one-off transactions				
Other (gain)/loss on change in estimate of non-financial assets	7.3	…	7 304	13 471
Total		**(87 116)**	**(32 471)**	**(49 352)**
Underlying net result from continuing operations		**(20 308)**	**(23 522)**	**(18 421)**

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. Rollover of unexpended appropriations under section 23 will be disclosed under the Financial Management Act for the first time in 2020-21.

In the 2019-20 comparative year, Revenue from Government included appropriations carried forward under section 8A(2) of the now repealed *Public Account Act 1986*, and taken up as revenue in the current year.

Section 8A(2) of the Public Account Act allowed for an unexpended balance of an appropriation to be transferred to an Account in the Special Deposits and Trust Fund for such purposes and conditions as approved by the Treasurer. In the initial year (2018-19), the carry forward was recognised as a liability, Revenue Received in Advance. The carry forward from the initial year was recognised as revenue in the reporting year, assuming that the conditions of the carry forward were met and the funds were expended.

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

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Continuing operations			
Appropriation revenue – operating			
Current year	168 837	172 005	150 761
	168 837	**172 005**	**150 761**
Appropriation revenue – capital	556	386	556
Total revenue from Government from continuing operations	**169 393**	**172 391**	**151 317**

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Non-operating capital funding			
Improved Statewide Visitor Infrastructure	4 500	4 300	6 850
Community Recovery Fund – Parks Infrastructure	4 900	3 450	1 200
Modernise Our Research Farms	3 500	3 000	…
National Parks – Maintenance Boost	2 000	1 794	2 850
Fisheries Digital Transition Project	1 500	800	1 350
Cradle Mountain Visitor Experience	2 000	690	11 490
Recreational Fishing – Improved Boat and Trailer Parking	1 000	410	…
Next Iconic Walk	2 850	150	500
Freycinet Peninsula Wastewater	4 400	100	…
Cradle Mountain Experience	17 000	…	40
Biosecurity Risk Management and Truck And Machinery Washes	600	…	100
Crown Lands Transaction Turnaround Time	150	…	…
Three Capes Track – Stage 3	…	…	435
Move 100 DPIPWE Staff to North	…	…	400
Total	**44 400**	**14 694**	**25 215**
Other revenue from Government			
Appropriation rollover from 2019-20 under section 23 of the *Financial Management Act 2016*			
Operating	2 126	2 126	…
Capital	7 820	6 045	…
Appropriation carried forward under section 8A(2) of the *Public Account Act 1986* taken up as revenue in the current year			
Operating	…	…	1 208
Capital	…	…	1 961
Total	**9 946**	**8 171**	**3 169**
Total revenue from Government	**223 739**	**195 256**	**179 701**

The decrease in Revenue from Government ($28.5 million) compared to the budget is reflected by:	
Additional appropriation from the COVID-19 Recovery Fund	8 999
Additional appropriation by requests for additional funds	2 893
2020-21 budget cash flow adjustments for funding transferred into future years:	
Capital	(26 750)
Operating	(1 568)
COVID-19 Recovery Fund	(750)
Rollovers of appropriation into 2021-22	(8 414)
Rollovers from 2019-20 returned to the Department of Treasury and Finance	(1 775)
Savings returned to the Department of Treasury and Finance	(1 118)
Total decrease in revenue from Government	**(28 483)**

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

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

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

	2021 $'000	2020 $'000
Grants with sufficiently specific performance obligations		
Tasmanian Wilderness World Heritage Agreement	5 058	9 664
Fisheries Research and Development Corporation (FRDC) Projects	2 898	1 118
Public Building Maintenance Fund	2 804	…
FRDC Levy	2 071	2 052
Tasmanian Fruit Fly Response	1 081	1 129
Biosecurity export and certification services	876	812
Aboriginal Trainee Ranger Program	554	194
Fish for the Future	331	…
Salmonid Health Surveillance Program	236	515
Darlington heritage grant	27	240
Wildfire suppression	…	3 458
Other	1 511	1 329
Total	**17 447**	**20 511**
Grants without sufficiently specific performance obligations		
Conservation donations	359	755
Parks and Wildlife Service field centre donations	24	29
Other	109	50
Total	**492**	**834**

	2021 $'000	2020 $'000
Grants to acquire/construct a recognisable non-financial asset		
Three Capes Track Work Construction	1 848	…
Freycinet Tourism Icons Program	780	200
May 2018 Storm Event Funding	623	73
Other	166	…
Total	**3 417**	**273**
Total revenue from grants	**21 356**	**21 618**

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.

	2021 $'000	2020 $'000
National park entry fees	7 705	7 736
Park user activity fees and charges	6 431	7 308
Valuation services	3 113	2 628
Environment analytical services	2 542	2 379
Park enterprise sales	1 904	2 023
Other sales of services	2 009	2 299
Total	**23 704**	**24 373**

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, license or lease. The Department satisfies a performance obligation over the period of the assessment, right, lease or licence supplied to the customer. The payments are typically due when the assessment obligations are satisfied or at the anniversary date of the right licence or lease.

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

	2021 $'000	2020 $'000
Licences and leases	8 643	7 592
Plant quarantine fees	3 378	2 529
Applications and transfers	873	929
Other fees and fines	607	818
Total	**13 501**	**11 868**

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 has commenced the implementation of volunteer management software to accurately capture data regarding volunteer services.

In the 2020-21 financial year:

- Fair value of heritage assets recognised

  Contributions received of $13.1 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.

In the 2019-20 financial year:

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

- Fair value of infrastructure, buildings and national parks, reserves and Crown land
  In 2019-20 the Department recognised $1.2 million in contributions received representing Ida Bay Railway infrastructure, buildings and Crown land.

- Fair value of volunteer services provided

  Contributions received include volunteer services provided under:

  Output Group 3 Nature and Cultural Heritage: Orange Bellied Parrot, Natural Values Conservation, Wildlife Monitoring and Marine Conservation programs
  Output Group 8 Parks and Wildlife Management: Tamar Island Wetlands Centre, Overland Track and the Macquarie Island Biologist Program.

	2021 $'000	2020 $'000
Fair value of heritage assets recognised	13 133	…
Fair value of national parks, reserves and Crown land recognised	2 081	1 075
Fair value of property recognised (CLAF)	388	32 644
Fair value of volunteer services provided	183	403
Fair value of buildings recognised	…	1 020
Fair value of infrastructure recognised	…	232
Total	**15 785**	**35 374**

6.6 Interest

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

	2021 $'000	2020 $'000
Interest on cash held in Specific Purpose Account and Trust Account balances	26	86
Total	**26**	**86**

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.

	2021 $'000	2020 $'000
CLAF	4 195	5 721
Subleasing	170	1 684
Other	131	165
Total	**4 496**	**7 570**

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.

	2021 $'000	2020 $'000
Reimbursement of expenses[1]	10 459	13 079
Property occupancy incentive[2]	…	5 600
Third-party revenue collected for disbursement	1 250	2 058
Other	198	69
Total	**11 907**	**20 806**

[1]Includes fuel reduction and wildfire suppression reimbursements from the Department of Police, Fire and Emergency Management totalling $3.4 million (2019-20: $4.4 million), reimbursement of construction expenditure associated with the building owner's share of the Lands Building (134 Macquarie Street) redevelopment project of $1.6 million (2019-20: $3.8 million) and overseas seasonal worker quarantine reimbursements from the Department of Communities totalling $1.9 million.

[2]Lands Building (134 Macquarie Street).

Note 7: Net gains/(losses)

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

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

	2021 $'000	2020 $'000
Plant and equipment disposals	91	35
Total net gain/(loss) on non-financial assets	**91**	**35**

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.

	2021 $'000	2020 $'000
Receivables:		
Expected credit loss	(190)	(191)
Total net gain/(loss) on financial instruments	**(190)**	**(191)**

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.

	2021 $'000	2020 $'000
Write down of:		
Infrastructure affected by the 2018-19 wildfire event[1]	…	(5 359)
Infrastructure[2,3]	(7 772)	(1 684)
National parks, reserves and Crown land	(614)	…
Equipment	(114)	(31)
Leasehold improvement	(61)	(26)
Intangibles	(38)	(29)
Buildings	(24)	(607)
Total write downs	**(8 623)**	**(7 736)**
Impairment of:		
Infrastructure affected by the 2018-19 wildfire event[1]	…	(3 027)
Infrastructure[3]	…	(2 708)
Total impairments	**…**	**(5 735)**
Add-backs of:		
Infrastructure write-offs[4]	909	…
Infrastructure impairments[4]	410	…
Total add-backs	**1 319**	**…**
Total other gain/(loss) on change in estimate of non-financial assets	**(7 304)**	**(13 471)**

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

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

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

[4]The 2020-21 amount includes Parks and Wildlife Service 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

	2021 $'000	2020 $'000
Wages and salaries	96 807	94 766
Annual leave	9 501	9 375
Long service leave	2 782	3 495
Sick leave	3 744	3 309
Overtime and allowances	8 814	8 461
Superannuation – defined contribution scheme	11 959	11 355
Superannuation – defined benefit scheme	2 957	3 047
Separation payments	15	12
Total	**136 579**	**133 820**

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 9.5 per cent (2020: 9.5 per cent) of salary. In addition, departments are also required to pay into the Public Account a 'gap' payment equivalent to 3.45 per cent (2019-20: 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 (2019-20: 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 2020-21 for key personnel is set by the *State Service Act 2000*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits. Long-term employee expenses include long service leave and superannuation obligations.

During 2020-21 two additional roles, the Director (Portfolio Services) and Director (Project Management Office), were added to the Department's key management personnel.

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.

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
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	$'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

2021	Short-term benefits		Long-term benefits		Total[5]
	Salary[1]	Other benefits[2]	Superannuation[3]	Other benefits[4]	
	$'000	$'000	$'000	$'000	$'000
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**

2019-20 Key management personnel

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

2019-20 Acting key management personnel

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

2020	Short-term benefits		Long-term benefits		Total[5]
	Salary[1]	Other benefits[2]	Superannuation[3]	Other benefits[4]	
	$'000	$'000	$'000	$'000	$'000
T Baker	123	10	12	33	178
J Whittington	343	16	33	…	392
W Ford	201	27	26	1	255
J Jacobi	226	24	21	13	284
C Rodger	188	15	23	5	231
D Wilson	192	25	25	(4)	238
L Wilson	12	1	1	…	14
R Pinto	131	26	17	13	187
K Steenhuis	154	…	20	9	183
A Roberts	31	…	4	…	35
Total	**1 601**	**144**	**182**	**70**	**1 997**

[1]All forms of consideration paid and payable for services rendered, compensated absences during the period and any leave paid on departure.

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

[3]Based on the superannuation guarantee charge.

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

[5]No termination payments were made during 2020-21 and 2019-20.

(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.

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	2021 $'000	2020 $'000
Depreciation			
Infrastructure	15 – 50 years	14 398	14 622
Buildings	20 – 80 years	4 021	3 752
Right-of-use assets	4 – 12 years	3 608	3 599
Plant and equipment	5 – 20 years	1 065	1 131
Total		**23 092**	**23 104**
Amortisation			
Intangibles	5 – 10 years	871	670
Leasehold improvements	10 – 20 years	1 143	171
Operating lease make-good provision	3 – 30 years	4	6
Total		**2 018**	**847**
Total depreciation and amortisation		**25 110**	**23 951**

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.

	2021 $'000	2020 $'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.

	2021 $'000	2020 $'000
Property services	11 975	12 512
Infrastructure and building maintenance[1]	8 684	9 650
Professional and other contract services	8 208	7 599
Travel and transport	8 055	8 177
Information technology[2]	5 603	4 413
Administrative costs (printing, publications, office supplies)[3]	4 727	3 357
Communications	2 914	2 518
Equipment costs	2 515	2 419
Employee costs (including training, recruitment, OHS)	2 378	2 093
General insurance	1 427	1 372

	2021 $'000	2020 $'000
Laboratory operating supplies	1 000	877
Consultants[4]	979	2 067
Lease expenses	901	345
Advertising and promotions	723	591
Audit fees – financial audit	123	120
Audit fees – internal audit	48	63
Other supplies and consumables	1 998	1 984
Total	**62 258**	**60 157**

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Department's Financial Statements were $123 240 (2019-20: $119 650).

[1]The decrease in expenditure is primarily associated with the building owners share of the Lands Building (134 Macquarie Street) redevelopment project of $2.1 million (2019-20: $3.6 million).

[2]The increase in expenditure is primarily associated with additional costs associated with the COVID-19 pandemic and the upgrade of departmental wide infrastructure.

[3]The increase in expenditure is primarily associated with reimbursing primary produce growers for the hotel quarantine costs they incurred in supporting out-of-state seasonal workers to complete the mandatory 14-day quarantine period prior to commencing work ($1.9 million).

[4]The 2019-20 figure includes expenditure associated with the preliminary work on the Port Sorell Landfill site ($600 000) and the increased costs associated within the Crown Land Administration Fund ($470 000) primarily due to the sale of the Elizabeth Street Pier.

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.

	2021 $'000	2020 $'000
Royal Tasmanian Botanical Gardens	7 386	5 476
Marine farming and Wild Fisheries (including industry contributions)	5 785	5 111
Modernise our Research Farms[1]	5 000	…
Tasmanian Institute of Agriculture	3 772	3 549
Agriculture Industry	2 939	2 461
Natural and Cultural Heritage	1 775	1 827
Nyrstar Ground Water Management Program	1 546	209
National Resource Management	1 110	1 146
Bushfire Disaster Grant	692	…
Cat Management Program	560	360
Royal Society for the Prevention of Cruelty to Animals	550	550
Improved Boat and Trailer Parking Project	425	500
Public Building Maintenance Fund	385	…
Thoroughbred and Harness Breeding Program	350	350
Weeds Action Fund	310	322
Biosecurity Emergency Response and Research Fund	271	275
Shellfish Industry Market Access Development	260	189
On Farm Emergency Water Infrastructure Rebate Scheme	206	49
Blue Economy Co-operative Research Centre Funding	200	200
Red Meat Livestock Production Strategies	200	100
Dogs Home Tasmania	200	…
Wildfire suppression[2]	186	3 458
Community Recovery Fund	…	549
Other grants and transfer payments	1 969	1 390
Return of grant expenditure previously paid	…	(456)
Total	**36 077**	**27 615**

[1]Consists of contributions paid to the University of Tasmania for the Tasmanian Institute of Agriculture modernisation of research farm assets.

[2]Consists of contributions paid to the Tasmania Fire Service and Sustainable Timber Tasmania for wildfire suppression (2019-20 includes the Gell River wildfire).

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.

	2021 $'000	2020 $'000
Interest on lease liabilities	150	197
Total	**150**	**197**

8.7 Contributions provided

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

	2021 $'000	2020 $'000
Assets transferred to other entities		
National parks, reserves and Crown land	166	…
Total	**166**	**…**

8.8 Other expenses

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

	2021 $'000	2020 $'000
Workers' compensation	2 226	2 149
Disbursement of third-party revenue collected	1 225	1 940
Financial expenses	701	939
Fair value of volunteer services consumed	183	403
Covenant costs and agreement fees	4	667
Total	**4 339**	**6 098**

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.

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

	2021 $'000	2020 $'000
Receivables	16 998	14 317
Less: Expected credit loss	(747)	(575)
Total	**16 251**	**13 742**
Sales of goods and services	1 068	1 601
Fees and fines	1 871	1 024
Loan receivables (Grange Resources)	7 818	7 810
Tax assets	1 443	900
Other receivables	4 051	2 407
Total	**16 251**	**13 742**
Settled within 12 months[1]	11 348	6 526
Settled in more than 12 months	4 903	7 216
Total	**16 251**	**13 742**

[1]The increase in receivables expected to be settled within 12 months mainly reflects a greater remediation works program and construction of an associated pipeline under the Grange Resources debt agreement to occur within the next 12 months.

	2021 $'000	2020 $'000
Reconciliation of movements in expected credit loss for receivables		
Carrying amount at 1 July	**575**	**384**
Amounts written off during the year	(18)	…
Increase/(decrease) in provision recognised in profit or loss	190	191
Carrying amount at 30 June	**747**	**575**

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

9.2 Contract assets and liabilities

A Contract Asset is the Department's right to consideration in exchange for goods or services that the Department has transferred to the customer, but not billed as at the reporting date as all conditions have not been fulfilled. Contract assets become receivable when the rights to receive payment become unconditional on satisfactory completion of performance obligations. Contract assets in 2019-20 relate to the property occupancy incentive payment due for the Lands Building (134 Macquarie Street). The project ceased in 2020-21.

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 Cape Track walk bookings for the 2021-22 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 license agreements are signed. The performance obligations occur evenly over the period of the park pass or the lease and license agreements or at the time the walk booking is undertaken. The contract liability balance has increased significantly during the year primarily as a result of increased sales of two-year park passes and increased future Three Cape Track walk bookings.

2021	Others $'000	Total $'000
Contract assets		
Balance at 1 July	1 680	1 680
Balance at 30 June	…	…
Contract liabilities		
Balance at 1 July	7 217	7 217
Balance at 30 June	8 412	8 412

2020	Others $'000	Total $'000
Contract assets		
Balance at 1 July	…	…
Balance at 30 June	1 680	1 680
Contract liabilities		
Balance at 1 July	5 610	5 610
Balance at 30 June	7 217	7 217

	2021 $'000	2020 $'000
Revenue from performance obligations met during the current period	4 530	3 925
Revenue from performance obligations satisfied (or partially satisfied) in previous periods	8 412	5 637

The transaction price allocated to unsatisfied performance obligations as at 30 June 2021 is as follows:

	2021 $'000	2020 $'000
Property occupancy incentive	…	(1 680)
Three Capes Track walk bookings	3 035	1 240
National park annual and two-year entry fees	2 844	1 700
Lease and licence revenue	1 233	1 242
State Government grant funding	532	1 155
Rent received	534	776
Lands Building (134 Macquarie Street) redevelopment contribution	…	615
Other	234	489
Total	**8 412**	**5 537**

The transaction price allocated to the remaining performance obligation relates to Grant income, the Sales of good and services and Fees and fines. 93 per cent is expected to be recognised as revenue in the 2021-22 financial year and 7 per cent in the 2022-23 financial year.

9.3 Equity investments

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

	2021 $'000	2020 $'000
Unlisted equity investments		
Shares in PSMA Australia Limited[1]	2 481	2 937
Shares in Saltas[2]	625	625
Total	**3 106**	**3 562**
Settled in more than 12 months	3 106	3 562
Total	**3 106**	**3 562**
Reconciliation of movements in equity investments		
Carrying amount at 1 July	3 562	3 295
Gain/(loss) on revaluation of equity instrument through other comprehensive income	(456)	267
Carrying amount at 30 June	**3 106**	**3 562**

[1]PSMA Australia Limited is an unlisted public company equally owned by State, Territory and Australian governments, established to coordinate the collection of fundamental national geospatial datasets and to facilitate access to this data. The 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 2020 balance date (30 June 2021 audited net asset value not available). As at 30 June 2021, the Department continues to hold 11.11 per cent ownership interest.

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

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

9.4 Inventories

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

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

	2021 $'000	2020 $'000
Inventory held for resale	869	1 097
Total	**869**	**1 097**
Consumed within 12 months	869	1 097
Total	**869**	**1 097**

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.

Asset class	*Valuation threshold*	*Planned percentage coverage*
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 2021, based on indices provided by the Valuer-General of 6.07 per cent for land and 3.06 per cent for buildings (2019-20: 6.7 per cent for land and 1.98 per cent for buildings). Management considers the application of this indexation to be equivalent to fair value as at 30 June 2021.

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

	2021 $'000	2020* $'000
National parks, reserves and Crown land		
At fair value	1 307 639	1 233 045
Total	**1 307 639**	**1 233 045**
Buildings		
At fair value	206 568	200 982
Less: accumulated depreciation	(112 222)	(108 334)
	94 346	**92 648**
Work in progress (at cost)	3 785	3 389
Total	**98 131**	**96 037**
Leasehold improvements		
At cost	16 137	10 782
Less: accumulated depreciation	(1 590)	(4 333)
	14 547	**6 449**
Work in progress (at cost)	…	2 901
Total	**14 547**	**9 350**
Plant, equipment and vehicles		
At cost	24 330	22 460
Less: accumulated depreciation	(16 694)	(16 289)
	7 636	**6 171**
Work in progress (at cost)	443	557
Total	**8 079**	**6 728**

	2021 $'000	2020* $'000
Heritage and cultural assets		
At fair value	15 208	2 075
Total	**15 208**	**2 075**
Total property, plant and equipment	**1 443 604**	**1 347 235**

*Certain numbers shown here do not correspond to the 2019-20 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.

2021	Crown Land Level 2 (non-specialised)	National Parks, Reserves & Crown Land Level 3 (specialised)	Buildings Level 2 (non-specialised)	Buildings Level 3 (specialised)	CLAF[3]	Leasehold improve-ments	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	...	(614)	...	(25)	...	(61)	(114)	...	...	(814)
Contributions received[1]	1 207	874	...	...	388	...	...	...	13 133	15 602
Contributions provided	...	(166)	...	...	...	...	...	...	...	(166)
Revaluation increments (decrements)[2]	2 236	72 263	130	2 508	...	...	...	...	...	77 137
Depreciation/amortisation	...	...	(193)	(3 828)	...	(1 143)	(1 065)	...	...	(6 229)
Carrying value at 30 June	**40 924**	**1 266 715**	**3 324**	**94 807**	**...**	**14 547**	**8 079**	**2 075**	**13 133**	**1 443 604**

[1]The 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.

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

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

2020	Crown Land Level 2* (non-specialised)	National Parks, Reserves & Crown Land Level 3* (specialised)	Buildings Level 2 (non-specialised)	Buildings Level 3 (specialised)	CLAF[2]	Leasehold improve-ments	Plant, equipment and vehicles	Heritage and cultural assets Level 2 (non-specialised)	Total*
	$'000*	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Carrying value at 1 July	**33 706**	**1 116 522**	**3 632**	**87 182**	**...**	**1 344**	**6 668**	**2 075**	**1 251 129**
Net effect of correction of error	1 590	3 040	...	...	...	...	...	...	4 630
Revised carrying value at 1 July	**35 296**	**1 119 562**	**3 632**	**87 182**	**...**	**1 344**	**6 668**	**2 075**	**1 255 759**
Additions	...	...	...	7 185	...	8 203	1 222	...	16 610
Disposals	(337)	...	...	...	(32 644)	...	...	...	(32 981)
Other gain/(loss) on change in estimate	...	...	...	(607)	...	(26)	(31)	...	(664)
Contributions received	1 075	...	...	1 020	32 644	...		...	34 739
Revaluation increments (decrements)[1]	2 653	74 796	86	1 291	...	...		...	78 826
Depreciation/amortisation	...	...	(331)	(3 421)	...	(171)	(1 131)	...	(5 054)
Carrying value at 30 June	**38 687**	**1 194 358**	**3 387**	**92 650**	**...**	**9 350**	**6 728**	**2 075**	**1 347 235**

[1]The 2019-20 revaluation increment is represented primarily by the revaluation of the land and building classes. Refer to Note 12.2 for further information.

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

*Certain numbers shown in these columns do not correspond to the 2019-20 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		
	2021 $'000	2020 $'000
National parks, reserves and Crown land		
At fair value	1 213 102	1 143 192
Total	**1 213 102**	**1 143 192**
Buildings		
At fair value	195 268	189 851
Less: accumulated depreciation	(106 603)	(102 882)
	88 665	**86 969**
Work in progress (at cost)	3 785	3 389
Total	**92 450**	**90 358**
Leasehold improvements		
At cost	16 137	10 782
Less: accumulated depreciation	(1 590)	(4 333)
	14 547	**6 449**
Work in progress (at cost)	…	2 901
Total	**14 547**	**9 350**
Plant, equipment and vehicles		
At cost	24 330	22 460
Less: accumulated depreciation	(16 694)	(16 289)
	7 636	**6 171**
Work in progress (at cost)	443	557
Total	**8 079**	**6 728**
Heritage and cultural assets		
At fair value	2 075	2 075
Total	**2 075**	**2 075**
Total property, plant and equipment	**1 330 253**	**1 251 703**

(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.

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 improve-ments	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**
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**	**1 180 822**	**732**	**91 718**	**14 547**	**8 079**	**2 075**	**1 330 253**

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

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

	2021 $'000	2020 $'000
National parks, reserves and Crown land		
At fair value	94 537	89 853
Total	**94 537**	**89 853**
Buildings		
At fair value	11 300	11 131
Less: accumulated depreciation	(5 619)	(5 452)
	5 681	**5 679**
Total	**100 218**	**95 532**

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

	2021 $'000	2020 $'000
One year or less	2 707	3 603
From one to two years	2 582	2 707
From two to three years	2 480	2 582
From three to four years	2 286	2 480
From four to five years	2 146	2 286
More than five years	37 785	38 931
Total	**49 986**	**52 589**

(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.

2021	Crown Land Level 2 (non-specialised)	National Parks, Reserves & Crown Land Level 3 (specialised)	Buildings Level 2 (non-specialised)	Buildings Level 3 (specialised)	Total
	$'000	$'000	$'000	$'000	$'000
Carrying value at 1 July	**8 322**	**81 531**	**2 588**	**3 091**	**95 532**
Change in class	(88)	(360)	…	…	(448)
Revaluation increments (decrements)	409	4 723	77	92	5 301
Depreciation/amortisation	…	...	(73)	(94)	(167)
Carrying value at 30 June	**8 643**	**85 894**	**2 592**	**3 089**	**100 218**

2020	Crown Land Level 2* (non-specialised)	National Parks, Reserves & Crown Land Level 3* (specialised)	Buildings Level 2 (non-specialised)	Buildings Level 3 (specialised)	Total*
	$'000	$'000	$'000	$'000	$'000
Carrying value at 1 July	**6 310**	**73 562**	**2 610**	**3 128**	**85 610**
Net effect of correction of error	1 590	3 040	…	…	4 630
Revised carrying value at 1 July	**7 900**	**76 602**	**2 610**	**3 128**	**90 240**
Revaluation increments (decrements)	422	4 929	50	60	5 461
Depreciation/amortisation	…	…	(72)	(97)	(169)
Carrying value at 30 June	**8 322**	**81 531**	**2 588**	**3 091**	**95 532**

*Certain numbers shown in these columns do not correspond to the 2019-20 Financial Statements and reflect adjustments made as detailed in note 18.11.

(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	6.07%	
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	3.06%	

(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.

2021	Buildings $'000	Plant, equipment & vehicles $'000	Total $'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**

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

9.7 Infrastructure

Key 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.

Asset class	*Valuation threshold*	*Planned percentage coverage*
Infrastructure – walking tracks, roads and fire trails	…	100%
Infrastructure – other	$50 000	85%

The infrastructure class was revalued to fair value as at 30 June 2017. All walking tracks, 4X4 access roads, roads and fire trail infrastructure assets were valued, as well as other infrastructure assets above the valuation threshold of $50 000, by the Valuer-General. The resulting changes in asset values were taken to the Asset Revaluation Reserve. Infrastructure was indexed to fair value as at 30 June 2021, based on indices provided by the Valuer-General of 3.21 per cent (2019-20: 3.34 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 Service Asset Management System (AMS). The AMS holds information supporting the quantity, classification, size and current condition of the infrastructure assets managed by the Department. As many of the infrastructure items have been developed over time, often with no substantiated start date, remaining useful life is estimated based on an assessment of the current condition of each asset.

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

- *Infrastructure – other*

  All assets within this category were considered specialised in nature and valued utilising a 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

	2021 $'000	2020 $'000
At fair value	655 928	651 500
Less: accumulated depreciation	(341 764)	(334 058)
	314 164	**317 442**
Work in progress (at cost)	7 030	3 390
Total	**321 194**	**320 832**

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

	Level 3 $'000	Level 3 $'000
Carrying value at 1 July	**320 832**	**322 307**
Additions	11 771	16 290
Change in class	(2)	…
Other gain/(loss) on change in estimate – write downs[1,2]	(7 772)	(7 044)
Other gain/(loss) on change in estimate – impairment[1]	…	(5 734)
Other gain/(loss) on change in estimate – add-backs[3]	1 319	…
Contributions received	…	232
Revaluation increments (decrements)[4]	9 443	9 403
Depreciation	(14 397)	(14 622)
Carrying value at 30 June	**321 194**	**320 832**

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

[2]The 2020-21 amount includes Parks and Wildlife Service 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 Service asset management system.

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

[4]Revaluation increments represents the application of yearly indexation.

(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	$15 – $375 *($82)*	A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value.
		Remaining useful life (condition assessment)	5 – 45 years (*29 years*)	
		Indexation factor	3.21%	
Infrastructure – road network	Current replacement cost	Gross cost per linear metre	$75 – $550 *($157)*	A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value.
		Remaining useful life (condition assessment)	5 – 50 years (*26 years*)	
		Indexation factor	3.21%	
Infrastructure – fire trails	Current replacement cost	Gross cost per linear metre	$110 – $175 *($120)*	A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value.
		Remaining useful life (condition assessment)	5 – 40 years *(21 years)*	
		Indexation factor	3.21%	
Infrastructure – other	Current replacement cost	Remaining useful life (condition assessment)	5 – 100 years (*32 years*)	A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value.
		Indexation factor	3.21%	

[1]Rates applied from last revaluation as at 30 June 2017. All infrastructure is indexed to fair value in between years, based on indices provided annually by the Valuer-General. The indexation factors above relate to 2020-21.

(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 2021. The resulting change in asset value was taken to the Asset Revaluation Reserve, and a revaluation decrement of $800 000 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

	2021 $'000	2020 $'000
Intangibles assets with a finite useful life		
At cost	11 770	9 922
Less: accumulated depreciation	(6 769)	(6 038)
	5 001	**3 884**
Work in progress (at cost)	1 250	2 147
	6 251	**6 031**
Intangibles assets with an infinite useful life		
At fair value	7 200	8 000
	7 200	**8 000**
Total	**13 451**	**14 031**

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

	Level 1 2021 $'000	At Cost 2021 $'000	Level 1 2020 $'000	At Cost 2020 $'000
Carrying value at 1 July	**8 000**	**6 031**	**10 800**	**4 927**
Additions	…	1 129	…	1 803
Change in estimates	…	(38)	…	(29)
Revaluation increments (decrements)[1]	(800)	…	(2 800)	…
Depreciation and amortisation	…	(871)	…	(670)
Carrying value at 30 June	**7 200**	**6 251**	**8 000**	**6 031**

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

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

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

	2021 $'000	2020 $'000
Prepayments	1 791	1 734
Operating lease make-good	16	20
Total	**1 807**	**1 754**
Recovered within 12 months	1 795	1 739
Recovered in more than 12 months	12	15
Total	**1 807**	**1 754**

(b) Reconciliation of movements

	Prepayments		Operating lease make-good		Total	
	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000
Carrying amount at 1 July	**1 734**	**1 972**	**20**	**49**	**1 754**	**2 021**
Additions	1 791	1 734	1	…	1 792	1 734
Settled/consumed	(1 734)	(1 972)	(5)	(29)	(1 739)	(2 001)
Carrying amount at 30 June	**1 791**	**1 734**	**16**	**20**	**1 807**	**1 754**

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.

	2021 $'000	2020 $'000
Creditors	2 160	3 324
Accrued expenses	1 027	1 033
Total	**3 187**	**4 357**
Settled within 12 months	3 187	4 357
Total	**3 187**	**4 357**

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	Eleven regional office buildings located around the state.
Plant and equipment	Plant and equipment assets embedded in service agreements including the Cradle Mountain shuttle bus service and the Maria Island ferry service.

	2021 $'000	2020 $'000
Current		
Lease liabilities	3 573	3 581
Non-current		
Lease liabilities	14 134	8 405
Total	**17 707**	**11 986**

The following amounts are recognised in the Statement of Comprehensive Income

	2021 $'000	2020 $'000
Interest on lease liabilities included in Note 8.6	150	197
Lease expenses included in Note 8.4:		
Short term leases	631	242
Lease of low-value assets	270	103
Net expenses from leasing activities	**1 051**	**542**

10.3 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.

	2021 $'000	2020 $'000
Accrued salaries	2 740	1 912
Annual leave	10 415	9 784
Long service leave	23 705	22 904
Total	**36 860**	**34 600**

	2021 $'000	2020 $'000
Expected to settle wholly within 12 months	14 386	12 965
Expected to settle wholly after 12 months	22 474	21 635
Total	**36 860**	**34 600**

10.4 Provisions

Key estimate and judgement

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

As per Note 9.1, an asset has been recognised in these accounts for a debt agreement between the Tasmanian Government and Grange Resources. In accordance with a strategic plan jointly developed under the agreement, the company is required to complete remediation works to the value of the outstanding debt. On that basis, the debt has been recognised as a non-financial asset. A corresponding loan receivable for remediation works has been recognised.

(a) Carrying amount

	2021 $'000	2020 $'000
Grange Resources debt agreement	7 818	7 810
Operating lease make-good	56	60
State Service Accumulated Leave Scheme (SSALS)	13	57
Total	**7 887**	**7 927**
Settled within 12 months[1]	2 927	594
Settled in more than 12 months	4 960	7 333
Total	**7 887**	**7 927**

[1]The increase in provisions expected to be settled within 12 months reflects a greater remediation works program and construction of an associated pipeline under the Grange Resources debt agreement.

(b) Reconciliation of movements in provisions

	Grange debt agreement		Operating lease make-good		SSALS		Total provisions	
	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000
Balance at 1 July	**7 810**	**7 719**	**60**	**155**	**57**	**104**	**7 927**	**7 978**
Increases	86	288	2	…	6	7	94	295
Charges	(78)	(197)	(6)	(95)	(50)	(54)	(134)	(346)
Balance as at 30 June	**7 818**	**7 810**	**56**	**60**	**13**	**57**	**7 887**	**7 927**

10.5 Other liabilities

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

	2021 $'000	2020 $'000
Environmental bonds[1]	3 171	3 167
Employee benefit on costs	657	593
Other liabilities	215	395
Total	**4 043**	**4 155**
Settled within 12 months	441	599
Settled in more than 12 months	3 602	3 556
Total	**4 043**	**4 155**

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

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.

	2021 $'000	2020 $'000
By type		
Capital commitments		
Buildings[1]	4 429	7 288
Infrastructure[2]	2 071	2 542
Intangibles[3]	1 543	2 340
Leasehold improvements[4]	…	8 372
Total capital commitments	**8 043**	**20 542**
Other commitments		
Property tenancies	54 071	66 579
Motor vehicle fleet	2 089	2 567
Total other commitments	**56 160**	**69 146**
By maturity		
Capital commitments		
One year or less	7 009	18 787
From one to five years	1 034	1 755
Total capital commitments	**8 043**	**20 542**
Other commitments		
One year or less	7 761	9 782
From one to five years	26 100	30 524
Over five years	22 299	28 840
Total other commitments	**56 160**	**69 146**
Total	**64 203**	**89 688**

[1]Major building commitments in 2020-21 and 2019-20 includes the construction of the Dove Lake viewing shelter.

[2]Major infrastructure commitments in 2020-21 and 2019-20 includes a number of infrastructure projects within the Department's national parks and reserves.

[3]Major intangibles commitments in 2020-21 and 2019-20 includes the Department's electronic document and records management system.

[4]Major leasehold improvements commitments in 2019-20 included the Lands Building (134 Macquarie Street) redevelopment project.

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 10.4 for further information.

Motor vehicles

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

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

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

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 $3.0 million (2020: $1.2 million) in relation to 2021-22 bookings for the Three Capes Track, which were receipted in 2020-21. A component of this revenue will be paid to Three Capes Track contractors on each booking completion. The contractor's liability of approximately $1.4 million (2020: $516 000) is contingent on each booking being undertaken in 2021-22 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 to complete the mandatory 14-day quarantine period prior to commencing work. At 30 June 2021, based on the number of registered seasonal workers entering the state, the Department had incurred a liability of approximately $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 2021, 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 2020-21 there are two (2020: six) legal proceedings in progress, for which the Department was exposed to an estimated maximum liability of $65 000 (2020: $2 million). Where applicable, claims will be met by the Tasmanian Risk Management Fund. The estimates do not include matters that are the subject of claims dealt with under the Fund for workers' compensation.
- The Department is responsible for the management of Crown land. A number of these sites may be contaminated and require restoration. The amount of the liability depends on how many of the plaintiffs are ultimately successful or otherwise, and hence cannot be reliably estimated.

Note 12: Equity

12.1 Contributed capital

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

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

12.2 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.

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**
Revaluation increments/(decrements)	74 499	2 638	…	…	9 443	(800)	(456)	85 324
Balance at end of financial year	**473 390**	**54 161**	**2 819**	**410**	**148 169**	**800**	**218**	**679 967**

2020	Land[1]	Buildings	Plant	Heritage	Infrastructure	Intangibles	Financial Asset[2]	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Asset revaluation reserve								
Balance at the beginning of financial year	**321 442**	**50 146**	**2 819**	**410**	**129 323**	**4 400**	**407**	**508 947**
Revaluation increments/(decrements)	77 449	1 377	…	…	9 403	(2 800)	267	85 696
Balance at end of financial year	**398 891**	**51 523**	**2 819**	**410**	**138 726**	**1 600**	**674**	**594 643**

[1]Land represents national parks, reserves and Crown land.

[2]Financial assets represents equity investments.

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.

	2021 $'000	2020 $'000
Specific Purpose Account and Trust Account balances		
DPIPWE Financial Management Account (S512)[1]	45 312	42 807
CLAF (S635)[2]	46 322	47 138
Environmental Incidents Trust Account (T743)	214	288
Total	**91 848**	**90 233**
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.	2 200	3 784
Total cash and cash equivalents	**94 048**	**94 017**

Explanation for significant cash and deposit balances for 2020-21:

[1]This is the Department's general operating accounts and balances consisting of Australian Government, industry and other funds, which are used to finance various projects in the Department.

[2]The CLAF was created under Section 48B of the *Crown Lands Act 1976*. Payments and receipts into the fund are prescribed within the Act. Any payments not specifically prescribed require approval from the Treasurer. There is an annual transfer from the CLAF into the Public Account, the amount of which is determined by the Treasurer.

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	2021 $'000	2020 $'000
Net result		8 949	30 931
Appropriation revenue – capital	6.1	(14 694)	(25 215)
Revenue from Government – other		(6 045)	(1 961)
Non-operational capital funding – Grants		(130)	(273)
Contributions received	6.5	(15 785)	(35 374)
Net gain/(loss) on non-financial assets	7.1	(91)	(35)
Net gain/(loss) on financial instruments and statutory receivables/payables	7.2	190	191
Other gain/(loss) on change in estimate of non-financial assets	7.3	7 304	13 471
Depreciation and amortisation	8.2	25 110	23 951
Contributions provided	8.7	166	…
Volunteer Services consumed	8.8	183	403
Decrease (increase) in receivables		(2 692)	(1 356)
Decrease (increase) in contract assets		1 680	(1 680)
Decrease (increase) in inventories		228	(36)
Decrease (increase) in other assets		(53)	166
Increase (decrease) in payables		1 008	(518)
Increase (decrease) in contract liabilities		1 195	339
Increase (decrease) in provisions		(49)	(46)
Increase (decrease) in other liabilities		(65)	(784)
Increase (decrease) in employee benefits		2 261	3 500
Net cash from/(used by) operating activities		**8 670**	**5 674**

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

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Capital Investment Programs			
Ongoing projects:			
Modernise our Research Farms	5 500	5 000	…
Improved Statewide Visitor Infrastructure	4 500	4 300	7 384
Cradle Mountain Visitor Experience[1]	4 920	3 610	11 490
Community Recovery Fund – Parks Infrastructure[1]	4 900	3 450	1 200
National Parks – Maintenance Boost[1]	2 000	1 794	2 850
Recreational Fishing – Improved Boat and Trailer Parking[1]	1 600	1 010	612
Fisheries Digital Transition Project[1]	1 600	900	1 350
Crown Land Services – Structural Asset Upgrades	556	386	556
Cradle Mountain Experience[2]	18 200	350	40
Next Iconic Walk[3]	2 850	150	500
Freycinet Peninsula Wastewater[4]	4 400	100	…
Biosecurity Risk Management and Truck and Machinery Washes[5]	1 100	75	174
Three Capes Track – Stage 3	…	…	435
Implementing Bee Industry Futures Report	500	…	…
Crown Land Transaction Turnaround Time	150	…	…
Completed projects:			
Tourism Infrastructure in Parks	…	…	453
Move 100 DPIPWE Staff to North	…	…	400
Orange-Bellied Parrot – Facility	…	…	300
Total acquittal of Capital Investment Programs	**52 776**	**21 125**	**27 744**

Explanation for significant variations between budget figures and actual figures for 2020-21:

[1]These projects are now well established with a portion of the current unspent budget transferred into future financial years to reflect the approved schedule of works.

[2]The 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.

[3]A comprehensive feasibility study for this project, including an economic and social impact assessment, commenced during 2020-21. The project will not progress to the consultation stage until this is completed, which is expected to occur during 2021-22.

[4]This project commenced in the latter half of 2020-21 with unspent budget being transferred into future years to reflect the program of works.

[5]This project requires future work to identify viable capital projects with unspent budget being transferred into future years.

(b) Classification of cash flows

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

	2021 $'000	2020 $'000
Cash outflows		
Other cash payments	9 155	6 490
Payments for acquisition of non-financial assets	11 970	21 254
Total cash outflows	**21 125**	**27 744**

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.

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**

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

Note 14: Financial instruments

14.1 Risk exposures

(a) Risk management policies

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

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

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

(b) Credit risk exposures

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

Financial instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality 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. The loan receivable with Grange Resources is secured by a bank guarantee with a strategic plan developed under the agreement detailing the remediation works required to satisfy the value of the outstanding debt.
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:

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)	0.1%	0.4%	7.6%	3.6%	78.3%	
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**
2020	**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)	3.8%	0.8%	3.4%	5.9%	93.5%	
Total gross carrying amount (B)	3 692	648	225	630	412	**5 607**
Expected credit loss (A x B)[1]	140	5	8	37	385	**575**

[1]The 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 has negotiated 30-day terms of trade with the majority of its suppliers. Payments are made within 14 days of receipt of supplier invoices.
Lease liabilities	The Department's liquidity is managed on a whole-of-government basis by the Department of Treasury and Finance. To assist in liquidity management, expected lease payments are included in the annual budget to ensure that funds are available to meet lease liability obligations as and when they fall due. In addition, the Department must seek the prior written approval of the	The Department's lease liabilities are repayable per the terms of the individual agreements. The Department is not a party to any leasing arrangements which have a purchase option. Lease agreements (excluding major office accommodation leases managed by

	Secretary of the Department of Treasury and Finance before entering into material lease arrangements.	the Department of Treasury and Finance) are generally kept to an initial term of five years with optional extension clauses.
Other financial liabilities	The major component is an Environmental Bond. It relates to specific work to be completed.	The interest is repayable per terms of the agreement.

Maturity analysis for financial liabilities

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

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
Lease liabilities	3 673	3 502	3 498	3 569	3 613	492	18 347	17 707
Other financial liabilities	215	…	…	…	…	3 171	3 386	3 386
Total	**7 075**	**3 502**	**3 498**	**3 569**	**3 613**	**3 663**	**24 920**	**24 280**

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

(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:

	2021 $'000	2020 $'000
Variable rate instruments		
Financial assets	19 390	20 079
Total	**19 390**	**20 079**

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 2021				
Cash in Specific Purpose Account and Trust Account balances	194	(194)	194	(194)
Net sensitivity	**194**	**(194)**	**194**	**(194)**
30 June 2020				
Cash in Specific Purpose Account and Trust Account balances	201	(201)	201	(201)
Net sensitivity	**201**	**(201)**	**201**	**(201)**

The analysis assumes all other variables remain constant. The analysis was performed on the same basis in the 2019-20 year.

14.2 Categories of financial assets and liabilities

	2021 $'000	2020 $'000
Financial assets		
Cash and cash equivalents	90 233	94 017
Loans and receivables	15 556	13 417
Equity investments	3 106	3 562
Total	**108 895**	**110 996**
Financial liabilities		
Payables	3 187	4 357
Lease liabilities	17 707	11 986
Other liabilities	3 386	3 562
Total	**24 280**	**19 905**

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

Financial Assets

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

Financial Liabilities

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

14.4 Net fair value of financial assets and liabilities

2021	Net Fair Value Level 1 $'000	Net Fair Value Level 2 $'000	Net Fair Value Level 3 $'000	Net Fair Value Total $'000
Financial assets				
Cash and cash equivalents	90 233	…	…	90 233
Loans and receivables	7 738	7 818	…	15 556
Equity investments	…	…	3 106	3 106
Total financial assets	**97 971**	**7 818**	**3 106**	**108 895**
Financial liabilities (recognised)				
Payables	3 187	…	…	3 187
Other financial liabilities/bonds	…	…	3 386	3 386
Lease liabilities	…	…	17 707	17 707
Total financial liabilities (recognised)	**3 187**	**…**	**21 093**	**24 280**

2020	Net Fair Value Level 1 $'000	Net Fair Value Level 2 $'000	Net Fair Value Level 3 $'000	Net Fair Value Total $'000
Financial assets				
Cash and cash equivalents	94 017	…	…	94 017
Loans and receivables	5 607	7 810	…	13 417
Equity investments	…	…	3 562	3 562
Total financial assets	**99 624**	**7 810**	**3 562**	**110 996**
Financial liabilities (recognised)				
Payables	4 357	…	…	4 357
Other financial liabilities/bonds	…	…	3 562	3 562
Lease liabilities	…	…	11 986	11 986
Total financial liabilities (recognised)	**4 357**	**…**	**15 548**	**19 905**

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 2020-21 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	2021 Budget $'000	2021 Actual $'000	Variance $'000	Variance %
Administered revenue and other income from transactions					
Fees and fines	(a)	40 959	43 691	2 732	7
Administered expenses from transactions					
Transfers to the Public Account	(b)	45 959	48 630	2 671	6

Notes to schedule of Administered Income and Expenses variances

(a) The increase in Administered Fees and fines is primarily due to an increase in Land Titles Office revenue resulting from a sustained period of increased activity in the property market ($3.7 million), partially offset by a decrease in Abalone licences ($2.7 million) from the impact of the COVID-19 pandemic on the market in 2020-21.

(b) The increase in the Transfers to Public Account correlates to the increase in transfers of administered fees and fines as explained in Note (a) above.

(b) Schedule of Administered Assets and Liabilities

Budget estimates for the 2020-21 Schedule of Administered Assets and Liabilities were compiled prior to the completion of the actual outcomes for 2020-21. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2020-21. The following variance analysis therefore includes major movements between the 30 June 2020 and the 30 June 2021 actual balances.

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000	Budget Variance $'000	Actual Variance $'000
Administered liabilities						
Payables	(a)	3 507	1 420	665	(2 087)	755
Contract liabilities	(a)	532	2 279	2 817	1 747	(538)

Notes to schedule of Administered Assets and Liabilities variances

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

15.2 Administered revenue from Government

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

	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Appropriation revenue – operating			
Current year	42 535	42 535	41 561
Total	**42 535**	**42 535**	**41 561**

15.3 Administered fees and fines

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

	2021 $'000	2020 $'000
Land Titles Office dealings	12 256	10 896
Land Titles Office copies	8 448	7 056
Environment permits	4 712	4 579
Water royalties	4 684	4 792
Abalone licences	3 530	4 439
Other marine licences	3 470	2 043
Land Titles Office other	2 337	2 262
Quarantine fees	2 269	1 624
Other	1 985	1 736
Total	**43 691**	**39 427**

15.4 Administered transfers from Controlled Funds

	2021 $'000	2020 $'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.

	2021 $'000	2020 $'000
Expected credit loss	(113)	(3)
Total net gain/(loss) on financial instruments	**(113)**	**(3)**

15.6 Administered grants and transfer payments

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

	2021 $'000	2020 $'000
Grant to Tasmanian Racing[1]	31 712	30 845
Grant to the Port Arthur Historic Site Management Authority[2]	4 038	3 886
Grant to the Institute for Marine and Antarctic Studies[3]	2 805	2 788
Grant to the Tasmanian Institute of Agriculture[4]	1 929	1 946
Inland Fisheries Service – Government contribution[5]	1 318	1 375
Wellington Park contribution[6]	120	120
Contribution to Commonwealth, State and industry organisations[7]	561	659
Total	**42 483**	**41 619**

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

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

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

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

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

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

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

15.7 Administered receivables

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

	2021 $'000	2020 $'000
Receivables	1 736	1 841
Less: Expected credit loss	(329)	(218)
Accrued revenue	2 227	1 799
Total	**3 634**	**3 422**
Fees and fines	3 634	3 422
Total	**3 634**	**3 422**
Settled within 12 months	3 634	3 422
Total	**3 634**	**3 422**
Reconciliation of movements in expected credit loss for receivables		
Carrying amount at 1 July	**218**	215
Amounts written off during the year	(1)	…
Increase/(decrease) in provision recognised in profit or loss	112	3
Carrying amount at 30 June	**329**	**218**

15.8 Administered payables

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

	2021 $'000	2020 $'000
Accrued expenses (accrued transfers to the Public Account)	1 420	578
Other Accrued expenses	…	87
Total	**1 420**	**665**
Settled within 12 months	1 420	665
Total	**1 420**	**665**

Settlement of payables is usually made within 30 days.

15.9 Administered contract liabilities

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

2021	Total $'000
Contract liabilities	
Balance at 1 July	2 817
Balance at 30 June	2 279

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.

	2021 $'000	2020 $'000
Revenue from performance obligations met during the current period	2 817	532
Revenue from performance obligations satisfied (or partially satisfied) in previous period	2 279	2 817

The transaction price allocated to unsatisfied performance obligations as at 30 June 2021 is as follows:

	2021 $'000	2020 $'000
Environment permits	1 885	2 134
Marine Farming rentals	394	683
Total	**2 279**	**2 817**

100 per cent is expected to be recognised as revenue in the 2021-22 financial year.

15.10 Administered cash and cash equivalents

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

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

	2021 $'000	2020 $'000
Cash held	65	60
Total	**65**	**60**

15.11 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	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.

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:

2021	**Not past due**	**Past due 1-30 days**	**Past due 31-60 days**	**Past due 61-150 days**	**Past due 151+ days**	**Total**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Expected credit loss rate (A)	0.3%	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**

2020	Not past due $'000	Past due 1-30 days $'000	Past due 31-60 days $'000	Past due 61-150 days $'000	Past due 151+ days $'000	Total $'000
Expected credit loss rate (A)	0.5%	1.7%	11.5%	25.7%	28.4%	
Total gross carrying amount (B)	2 628	188	113	450	261	**3 640**
Expected credit loss (A x B)[1]	13	3	13	116	74	**219**

[1]The 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.

2021	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	1 420	…	…	…	…	…	1 420	1 420
Total	**1 420**	**…**	**…**	**…**	**…**	**…**	**1 420**	**1 420**

2020	1 year	2 years	3 years	4 years	5 years	More than 5+ years	Un-discounted total	Carrying amount
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Financial liabilities								
Payables	665	…	…	…	…	…	665	665
Total	**665**	**…**	**…**	**…**	**…**	**…**	**665**	**665**

(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.

15.12 Categories of Administered financial assets and liabilities

	2021 $'000	2020 $'000
Financial assets		
Loans and receivables	3 963	3 640
Total	**3 963**	**3 640**
Financial liabilities		
Payables	1 420	665
Total	**1 420**	**665**

15.13 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.

	2021 $'000	2020 $'000
Council certificates		
Council certificate revenue collected	5 241	4 579
Council certificate revenue forwarded to councils	(5 241)	(4 579)
Total	...	...

Note 17: Events occurring after balance date

The Minister for Environment announced on the 8 September 2021 that the Environment Protection Authority (EPA), responsible for undertaking duties under the *Environmental Management and Pollutions Control Act 1994*, will become a standalone, independent State Authority, commencing on 1 December 2021.

There have been no other events subsequent to balance date that would have a material effect on the Department's Financial Statements as at 30 June 2021.

Note 18: Other significant accounting policies and judgements

18.1 Objectives and funding

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

The Department's objectives are to:

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

During 2020-21 individual outputs of the Department were provided under the following eight Output Groups. Further details on each are contained in the Annual Report.

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

Departmental activities are classified as either controlled or administered.

Controlled activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by the Department in its own right. Administered activities involve the management or oversight by the Department, on behalf of the 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 6.4 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 13 August 2021 and signed by the Accountable Authority on 13 September 2021.

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

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

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

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

18.3 Reporting entity

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

18.4 Functional and presentation currency

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

18.5 Changes in accounting policies

(a) Impact of new and revised Accounting Standards

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

- AASB 1059 *Service Concession Arrangements: Grantors* – This standard prescribes the accounting for a service concession arrangement by a grantor that is a public sector entity. Service concession arrangements are contracts between an operator and a grantor, where the operator provides public services related to a service concession asset on behalf of the grantor for a specified period of time and manages at least some of these services.

  Where AASB 1059 applies, the grantor recognises the service concession asset when the grantor obtains control of the asset and measures the service concession asset at current replacement cost.

  AASB 1059 has not had a financial impact on the current reporting period.

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 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 an increase in Net assets and Total equity of $4.63 million.

During 2019-20, a reconciliation was performed of land assets within the Department's asset register with land databases. The process identified five Parks and Wildlife Service assets recorded on the Department's asset register subject to peppercorn lease arrangements, where the Department is the lessor. The Department determined that the land, as a result of the peppercorn lease arrangement, was not controlled by the Department and therefore the land was removed from the asset register. The land, with a fair value of $21.83 million was removed and recognised as a prior period error in 2019-20.

On further assessment and review in 2020-21 it has been determined that these land assets will be added back on to the Department's asset register. The land will be added back at a fair value representing the lessor's interest in the land subject to a peppercorn lease ($4.63 million) and not the fair value originally recording, the market value ($21.83 million), the difference in value representing the lessee's interest in the land.

The fair value of $4.63 million, determined by the Office of the Valuer-General at the previous valuation of land assets in 2018-19, represents the lessor's interest in the land.

The following table discloses the impact on the 2019-20 notes that have been restated for the correction in error discussed above.

Correction: 9.5 Property, plant and equipment

	Land 2020 *(unadjusted)* $'000	Land 2020 *(adjusted)* $'000	Correction of error adjustment $'000
(a) Carrying amount			
National parks, reserves and Crown land			
At fair value	1 228 415	1 233 045	4 630
Total	**1 228 415**	**1 233 045**	**4 630**

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

	Land Level 2 *(unadjusted)* $'000	Land Level 3 *(unadjusted)* $'000	Land Level 2 *(adjusted)* $'000	Land Level 3 *(adjusted)* $'000	Correction of error adjustment $'000
Carrying value at 1 July 2019	**33 706**	**1 116 522**	**33 706**	**1 116 522**	**…**
Disposals	(337)	…	(337)	…	…
Contributions received	1 075	…	1 075	…	…
Other gain/(loss) on change in estimate	…	…	1 590	3 040	4 630
Revaluation increments (decrements)	2 653	74 796	2 653	74 796	…
Carrying value at 30 June 2020	**37 097**	**1 191 318**	**38 687**	**1 194 358**	**4 630**

5

APPENDICES

ABBREVIATIONS AND ACRONYMS

AAS	Australian Accounting Standards
AASB	Australian Accounting Standards Board
ABS	Australian Bureau of Statistics
AGT	AgriGrowth Tasmania Division
CLAF	Crown Lands Administration Fund
COVID-19	Coronavirus Disease of 2019
DPIPWE	Department of Primary Industries, Parks, Water and Environment
EPA	Environment Protection Authority (Tasmania's principal environmental regulator)
EPA Tasmania	A Division of DPIPWE supporting the EPA
FMA	*Financial Management Act 2016*
FPPF	Future potential production forest
FTE	Full-time equivalent
GM	Genetically Modified
GMO	Genetically Modified Organism
GST	Goods and Services Tax
HR	Human Resources
IFRS	International Financial Reporting Standards
IFS	Inland Fisheries Service
IMAS	Institute for Marine and Antarctic Studies
LIST	Land Information System Tasmania
ML	Megalitre
na	Not available
No.	Number
NRM	Natural resource management
ORI	Office of Racing Integrity
PACB	Poppy Advisory and Control Board
PIDA	*Public Interest Disclosures Act 2002*
PMO	Project Management Office
PSSRA	*Public Service Superannuation Reform Act 1999*
PWS	Parks and Wildlife Service
RTBG	Royal Tasmanian Botanical Gardens
RTI	Right to information
RTIA	*Right to Information Act 2009*
SMRCA	Sustainable Marine Research Collaboration Agreement
SSA	*State Service Act 2000*
SSR	*State Service Regulations 2011*
TACC	Total Allowable Commercial Catch
TI	Treasurer's Instruction
TIA	Tasmanian Institute of Agriculture
TWWHA	Tasmanian Wilderness World Heritage Area
WHS	Work Health and Safety

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

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

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 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 Forestry Corporation under 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 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 Minister for Finance)

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 Local Government and Planning

Launceston Flood Risk Management Act 2015

New Legislation

Ministerial portfolio of Aboriginal Affairs

There was no new legislation during 2020-21.

Ministerial portfolio of Environment

Marine-related Incidents (MARPOL Implementation) Act 2020

The Marine-related Incidents (MARPOL Implementation) Act 2020 was passed by Parliament on 14 October 2020. It replaces the Pollution of Waters by Oil and Noxious Substances Act 1987, giving effect in State Waters to the MARPOL international convention on limiting pollution from ships (oil, chemicals, sewage, garbage and air pollutants).

Ministerial portfolio of Heritage

There was no new legislation during 2020-21.

Ministerial portfolio of Parks

There was no new legislation during 2020-21.

Ministerial portfolio of Primary Industries and Water

Biosecurity (Consequential and Transitional Provisions) Act 2020

The Biosecurity (Consequential and Transitional Provisions) Act 2020 *was passed by Parliament on 16 September 2020. It is ancillary to the Biosecurity Act 2019 and consequently amends several related Acts upon* the full commencement of the Biosecurity Act.

Ministerial portfolio of Racing

There was no new legislation during 2020-21.

Ministerial portfolio of Local Government and Planning

There was no new legislation during 2020-21

Legislation amended

Ministerial portfolio of Aboriginal Affairs

There were no significant amendments to legislation during 2020-21.

Ministerial portfolio of Environment

There were no significant amendments to legislation during 2020-21.

Ministerial portfolio of Heritage

There were no significant amendments to legislation during 2020-21.

Ministerial portfolio of Parks

There were no significant amendments to legislation during 2020-21.

Ministerial portfolio of Primary Industries and Water

Cat Management Amendment Act 2020

The Cat Management Amendment Act 2020 was passed by Parliament on 15 October 2020. Amendments to the Cat Management Act 2009 were required to encourage responsible ownership and to improve the welfare of cats. The amendments further strengthen cat management arrangements in the State, and reduce the impact of cats on the community, agriculture and the environment.

Ministerial portfolio of Racing

There were no significant amendments to legislation during 2020-21.

Ministerial portfolio of Local Government and Planning

There were no significant amendments to legislation during 2020-21.

Legislation transferred

Ministerial portfolio of Aboriginal Affairs

On 19 May 2021, responsibility in relation to administration by the Minister for Aboriginal Affairs of the following Acts transferred from the Department of Premier and Cabinet to the Department of Primary Industries, Parks, Water and Environment :

Aboriginal Land Council Elections Act 2004

Aboriginal Lands Act 1995

Native Title (Tasmania) Act 1994

Ministerial portfolio of Environment

On 19 May 2021, responsibility for the administration of each of the following Acts, or part of an Act, transferred from the then Minister for Environment and Parks to the portfolio of the Minister for Parks:

Abandoned Lands Act 1973

Ben Lomond Skifield Management Authority (Repeal) Act 2007

Crown Land (Parliamentary Precinct Redevelopment) Act 2009

Crown Lands Act 1976

Crown Lands (Extinguishment of Public Rights) Act 2001

Crown Lands (Extinguishment of Public Rights) Act 2003

Crown Lands (Miscellaneous Provisions) Act 1997

Crown Lands (Shack Sites) Act 1997

Crown Lands (Validation of Fees) Act 2011

Government House Land Act 1964

Ida Bay Railway Repeal Act 2001

Nature Conservation Act 2002

(Except Part 4, Part 5 and section 76A and the making of regulations under section 76).

National Parks and Reserves Management Act 2002

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).

Self's Point Land Act 1951

Wellington Park Act 1993

Responsibility for the administration of part of the following Act also transferred from the then Minister for Environment and Parks to the portfolio of the Minister for Primary Industries and Water on 19 May 2021:

Nature Conservation Act 2002

(Part 4 and the making of regulations under section 76, in so far as those regulations relate to Part 4)

Ministerial portfolio of Heritage

On 19 May 2021, the reassignment of the administration of the Royal Tasmanian Botanical Gardens Act 2002 took effect, transferring from the Minister for Heritage to the portfolio of the Minister for Parks, to correctly align its administration with Ministerial responsibilities.

Ministerial portfolio of Parks

There were no instances where responsibility for legislation was transferred during 2020-21.

Ministerial portfolio of Primary Industries and Water

On 19 May 2021, the administration of the following Acts was transferred from the Minister for Primary Industries and Water to the portfolio of the Minister for Parks, to correctly align its administration with Ministerial responsibilities:

Conveyancing and Law of Property Act 1884

Electronic Conveyancing (Adoption of National Law) Act 2013

Estates Tail Act 1853

Forestry Rights Registration Act 1990

Land Acquisition Act 1993

Land Titles Act 1980

Land Valuers Act 2001

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)

Public Trusts Act 1882

Registration of Deeds Act 1935

Strata Titles Act 1998

Survey Co-ordination Act 1944

Surveyors Act 2002

Valuation of Land Act 2001

On 21 June 2021, responsibility for the administration of the *Boundary Fences Act 1908* was transferred from the Minister for Primary Industries and Water to the portfolio of the Minister for Parks.

Ministerial portfolio of Racing

There were no instances where responsibility for legislation was transferred during 2020-21.

Ministerial portfolio of Local Government and Planning

There were no instances where responsibility for legislation was transferred during 2020-21.

Legislation repealed

Ministerial portfolio of Aboriginal Affairs

No legislation was repealed during 2020-21.

Ministerial portfolio of Environment

The Pollution of Waters by Oil and Noxious Substances Act 1987 was repealed on 1 January 2021.

Ministerial portfolio of Heritage

No legislation was repealed during 2020-21.

Ministerial portfolio of Parks

No legislation was repealed during 2020-21.

Ministerial portfolio of Primary Industries and Water

No legislation was repealed during 2020-21.

Ministerial portfolio of Racing

No legislation was repealed during 2020-21.

Ministerial portfolio of Local Government and Planning

No legislation was repealed during 2020-21.

PUBLICATIONS

Below is a list of the publications for 2020-21.

Chen, P, Fernando, I, Gunarathne, N, Cahoon, S, Wu, Y, Adams, L, Abdussamie, N, Bhaskar, P, Lee, K, Balk, D, Thornton, S, Dutton, I, Shepherd, T, McGookin, B & Corden-McKinley, B (2020). Logistics challenges to offshore/high energy co-location of aquaculture & energy industries, P.5.20.003 – Final Project Report. Launceston: Blue Economy Cooperative Research Centre. BECRC_Flyer_5.20.003_e160321.pdf (blueeconomycrc.com.au)

Clune T., Beetson S., Besier S., Knowles G., Paskin R., Rawlin G., Suter R. and Jacobson C. (2021). Ovine abortion and stillbirth investigations in Australia Australian Veterinary Journal 99 (3): 72-78.

Cobden M., Alves F., Robinson S., Heinsohn R. and Stojanovic D. (2021). Impact of removal on occupancy patterns of the invasive rainbow lorikeet (Trichoglossus moluccanus) in Tasmania Austral Ecology 46: 31-38.

Driessen, M. and Gales, R. (2021). Wildlife detected at supplementary feeding stations established after Tasmania's 2019 Great Pine Tier bushfire Nature conservation report ; 21/1. Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Ellard, K. (2021). Review and enhancement of remotely operated vehicles for marine pest surveillance : project report Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Georgiades E., Scianni C., Davidson I., Tamburri M.N., First M.R., Ruiz G., Ellard K., Deveney M. and Kluza D. (2021). The Role of Vessel Biofouling in the Translocation of Marine Pathogens: Management Considerations and Challenges Frontiers in Marine Science 8: 435.

Haas B, Mackay M, Novaglio C, Fullbrook L, Murunga M, Sbrocchi C, McDonald J, McCormack PC, Alexander K, Fudge M, Goldsworthy L, Boschetti F, Dutton I, Dutra L, McGee J, Rousseau Y, Spain E, Stephenson R, Vince J, Wilcox C, Haward M. The future of ocean governance. Rev Fish Biol Fish. 2021 Jan 12:1-18. doi: 10.1007/s11160-020-09631-x. PMID: 33456210; PMCID: PMC7802408.

Knowles G., Davis J., Atkins R., Michael S. and Pefanis S. (2020). Intestinal acanthocephalan in a stranded Sei Whale, Balaenopterra borealis The Scope (Australian Society for Veterinary Pathology) November 2020: 17-21.

Kwon, Y.M., Gori, K., Park, N., Potts, N., Swift, K., Wang, J., Stammnitz, M.R., Cannell, N., Baez-Ortega, A., Comte, S., Fox, S., Harmsen, C., Huxtable, S., Jones, M., Kreiss, A., Lawrence, C., Lazenby, B., Peck, S., Pye, R., Woods, G., Zimmermann, M., Wedge, D.C., Pemberton, D., Stratton, M.R., Hamede, R. and Murchison, E.P. (2020). Evolution and lineage dynamics of a transmissible cancer in Tasmanian devils PLoS 18 (11) e3000926.

Lazenby, B.T., Mooney, N.J. and Dickman, C.R. (2021). Raiders of the Last Ark: the Impacts of Feral Cats on Small Mammals in Tasmanian Forest Ecosystems Ecological Applications e02362: 10.1002/eap.2362.

Perrins, L. (2020). 20 Years On and Still Cool! - The Royal Tasmanian Botanical Gardens Subantarctic Plant House Celebrates its 20th Anniversary Fagus : newsletter of the Friends of the Royal Tasmanian Botanical Gardens. Sept 2020.

Perrins, L. (2020). It's Not All About the Birds and the Bees – Challenges and Triumphs of Conservation Seed Orchards at the Royal Tasmanian Botanical Gardens Australasian Plant Conservation: Journal of the Australian Network for Plant Conservation 29 (2).

Perrins, L. (2021). Taking the High Road for Seed Conservation Fagus : newsletter of the Friends of the Royal Tasmanian Botanical Gardens. May 2021.

Potts, W. (2020). The Tasmanian Flora Network – Publicising Changes to Vascular Flora and Threatened Species Lists 2019–2020 The Tasmanian Naturalist 142: 141-150.

Pye R., Darby J., Flies A., Fox S., Carver S., Elmer J., Swift K., Hogg C., Pemberton D., Woods G. and Lyons A.B. (2020). Post release immune responses of Tasmanian devils vaccinated with an experimental devil facial tumour disease vaccine bioRxiv : https://doi.org/10.1101/2020.12.06.408963.

Robinson S.A., Baker G.B. and Barclay C. (2020). Controlling the Rainbow Lorikeet in Tasmania: is it too late? Emu – Austral Ornithology 120 (4): 286–294.

Robinson S. and Dick, W (2020). Black Rats Eradicated from Big Green Island in Bass Strait Papers and Proceedings of the Royal Society of Tasmania 154: 37-45.

Robinson, S. and Gadd, L. (2020). Unviable Feral Cat Population Results in Eradication Success on Wedge Island, Tasmania Papers and Proceedings of the Royal Society of Tasmania 154: 47-50.

Sampford, C., Breakey, H., Lewis, M., Breakey, H., Cadman, T., Wood, G., Rissik D.,Fievez, J., Carnegie and Dutton, I (2020). 5.20.002 Integrating Blue Economy Governance Integrity Research - Final Project Report. Blue Economy Cooperative Research Centre. BECRC_Flyer_5.20.002_e160321.pdf (blueeconomycrc.com.au)

Samsing, F., Rigby, M., Tengesdal, H.K., Taylor, R.S., Farias, D., Morrison, R.N., Godwin, S., Giles, C., Carson, J., English, C.J., Chong, R. and Wynne, J.W. (2021). Seawater Transmission and Infection Dynamics of Pilchard Orthomyxovirus (POMV) in Atlantic Salmon (Salmo salar) Journal of Fish Diseases 44 (1): 73-88.

Tasmania. Department of Primary Industries, Parks, Water and Environment (2021). Container Refund Scheme Bill 2021 : Explanatory Paper Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment (2021). Waste and Resource Recovery Bill 2021 : Explanatory Paper Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division (2020). Biosecurity (SDN-1 Modified Organism) Regulations 2020 Fact Sheet Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division (2020). Crop Gross Margins - High Rainfall [analysis tool] Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division (2020). Crop Gross Margins - Low Rainfall [analysis tool] Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division (2020). Designing a Successful Business [analysis tool] Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division (2020). Review and Amendment of the Great Forester Catchment Water Management Plan Newsletter Update 2 (October 2020) Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division (2020). Self Audit Tool Calculator 2020-21 [analysis tool] Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division (2021). Agribusiness Insights Production Season 2021-21 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division (2021). Summary and Response to Public Representations on the Draft Amended Great Forester River Catchment Water Management Plan. Report for the Tasmanian Planning Commission Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division. Game Services Tasmania (2021). Game Tracks Issue 26

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division. Game Services Tasmania (2021). See a Deer, Report it Here [brochure] Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Agriculture and Water Division. Game Services Tasmania (2021). See a Deer, Report it Here [poster] Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. AgriGrowth Tasmania (2020). Plan for Tasmania's Research Farm Capacity: Supporting Agricultural Research, Development and Extension for 2050 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. AgriGrowth Tasmania (2020). Tasmanian Agri-Food ScoreCard 2018-19 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Biosecurity Tasmania (2020). Animal Research Statistics Tasmania no 24 Dept. of Primary Industries, Parks Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Biosecurity Tasmania (2021). Animal Bushfire Survival Plan [poster] Dept. of Primary Industries, Parks Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Biosecurity Tasmania (2021). Hydatid Disease Fact Sheet Dept. of Primary Industries, Parks Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Biosecurity Tasmania (2021). Hydatid Disease [poster] Dept. of Primary Industries, Parks Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Biosecurity Tasmania. Animal Health and Welfare Branch (2020). Animal Health and Welfare News Oct. 2020

Tasmania. Department of Primary Industries, Parks, Water and Environment. Biosecurity Tasmania. Animal Health and Welfare Branch (2021). Animal Health and Welfare News Jan. 2021.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Biosecurity Tasmania. Animal Health and Welfare Branch (2021). Animal Health and Welfare News Apr. 2021.

Tasmania. Department of Primary Industries, Parks, Water and Environment, Bonorong Wildlife Sanctuary and RSPCA Tasmania (2020). Best Practice Guidelines for Wildlife Rehabilitation - Draft: Guidelines for the Rehabilitation and Release of Sick, Injured and Orphaned Wildlife in Tasmania Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. EPA Tasmania (2020). Interim Default Guideline Values (DGVs) for Aquatic Ecosystems of Groundwater of Tasmania EPA Tasmania, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. EPA Tasmania (2020). Technical Guidance for Water Quality Objectives (WQOs) Setting for Tasmania Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. EPA Tasmania (2021). Environmental assessment report Zeehan Zinc Project - Stage 1 Henty Road, Zeehan, Tartana Resources Limited Environment Protection Authority, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. EPA Tasmania (2021). Waste – a teaching manual – grade 5 food waste Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania (2021). Fact Sheet - Enduring Powers of Attorney : Powers of Attorney Act 2000 Version 1.0 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania (2021). Location Matters Issue 20 (May 2021) Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2020). Bay of Fires 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2020). Cape Wickham 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2020). Cataraqui 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2020). Curries 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2020). Douglas Apsley National Park Map Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2020). King Island Bundle 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2020). Lake Leake 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2020). Norfolk Range 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2020). Rebecca 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). Frenchmans 1:50 000 Topographic Map Edition 2 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). Murchison 1:50 000 Topographic Map Edition 2 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). Princess Range 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). Rapid River 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). South Coast Walks Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). Swanston 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). Three Hummock 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). Tully 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). Walls of Jerusalem National Park Map Edition 2 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). Wellington Park Recreation Map Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Land Tasmania. Tasmap (2021). Whyte River 1:50 000 Topographic Map Edition 1 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Marine Resources Division. Wild Fisheries Management Branch (2021). Operational Guide for the Commercial Scalefish Fishery 2021 Edition Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Natural and Cultural Heritage. Natural Values Conservation Branch (2020). Tasmanian Wilderness World Heritage Area Biosecurity Strategy 2021-2031 [draft] Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Natural and Cultural Heritage. Private Land Conservation Program (2020). The Running Postman (Issue 29) Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Natural and Cultural Heritage. Private Land Conservation Program (2021). The Running Postman (Issue 30) Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Policy and Business Branch (2021). Regulatory Impact Statement Container Refund Scheme Bill 2021 : Proposal to Approve Draft Legislation Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Water and Marine Resources Division (2020). Great Forester River Catchment Water Management Plan : Draft Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Water and Marine Resources Division (2020). Great Forester River Catchment Water Management Plan – Impact Assessments Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Water and Marine Resources Division (2020). Great Forester River Catchment Water Management Plan – Statutory Assessments : Draft Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Water and Marine Resources Division (2020). Great Forester River Catchment Water Management Protocols : Draft Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Water and Marine Resources Division (2020). Great Forester River Water Resources Information. Review and Amendment of the Great Forester Catchment Water Management Plan. Version 4 - July 2020 Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Water and Marine Resources. Wild Fisheries Management Branch (2020). Commercial Abalone Fishery : Operational Information Paper for the 2021 Fishing year Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Water and Marine Resources. Wild Fisheries Management Branch (2020). For a Better Fishing Future : Survey Results : Tasmanian Recreational Sea Fishing Strategy Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Water and Marine Resources. Wild Fisheries Management Branch (2020). Towards a 10 Year Vision for Recreational Sea Fishing in Tasmania Discussion Paper : Tasmanian Recreational Sea Fishing Strategy Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Water Policy and Planning Branch (2020). Draft Rural Water Use Strategy Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Water Policy and Planning Branch (2021). Rural Water Use Strategy Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Department of Primary Industries, Parks, Water and Environment. Wild Fisheries Management Branch (2021). Draft Tasmanian Recreational Sea Fishing Strategy 2021-2030 : Consultation Draft Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Environment Protection Authority (2020). Guide to EPA Regulatory Expectations for Wastewater Management in Tasmania Environment Protection Authority, Hobart.

Tasmania. Environment Protection Authority (2020). Guide to Land Spreading of Milk and Milk By-products (Tasmania) Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Environment Protection Authority (2020). Regulatory Framework for the Sustainable Discharge of Treated Wastewater from Level 2 WWTPs Environment Protection Authority, Hobart.

Tasmania. Parks and Wildlife Service (2020). Environmental Assessment Report for Reserve Activity Assessment 3744, Windermere Hut, Toilet and Group Platform : Overland Track, Cradle Mountain-Lake St Clair National Park Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2020). Environmental Impact Statement RAA 3744 Windermere Hut, Toilet and Group Platform Replacements : Overland Track, Cradle Mountain - Lake St Clair National Park Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2021). Background Information About the Revision of Plans for the Maria Island National Park and Ile des Phoques Nature Reserve Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2021). Draft Environmental Impact Assessment: RAA 3883: Kia Ora Hut and Toilet Replacement Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2021). Environmental Assessment Report for Reserve Activity Assessment 3578, Discovery Holiday Parks Cradle Mountain Expansion, Vale of Belvoir Conservation Area Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2021). Environmental Assessment Report for Reserve Activity Assessment 3794: Kelvedon Beach Car Park and Visitor Management Infrastructure Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2021). Fly Neighbourly - Tasman National Park Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2021). Managing Aboriginal Cultural Heritage : Discussion Paper, Maria Island National Park and Ile des Phoques Nature Reserve Management Plan and Maria Island National Park Darlington Site Plan Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2021). Managing Natural (Marine) Values : Discussion Paper, Maria Island National Park and Ile des Phoques Nature Reserve Management Plan and Maria Island National Park Darlington Site Plan Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2021). Managing Natural (Terrestrial) Values : Discussion Paper, Maria Island National Park and Ile des Phoques Nature Reserve Management Plan and Maria Island National Park Darlington Site Plan Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2021). Managing Visitor Experiences and Impacts : Discussion Paper, Maria Island National Park and Ile des Phoques Nature Reserve Management Plan and Maria Island National Park Darlington Site Plan Dept. of Primary Industries, Parks, Water and Environment, Hobart.

Tasmania. Parks and Wildlife Service (2021). Tourism Master Plan for the Tasmanian Wilderness World Heritage Area Parks and Wildlife Service, Hobart.

Toovey, N. and Malin, N. (2020). Tasmanian Waste Levy Impact Study : Final Report Prepared for Department of Primary Industries, Parks, Water and Environment Urban Elements & Practice Pty Ltd, Clifton Hill, Victoria.

Trotter, A.J., Vignier, J., Wilson, T.K., Douglas, M., Adams, S.L., King, N., Cunningham, M.P., Carter, C.G. , Boudry, P., Petton, B., Degremont, L., Smith, G.G. and Pernet, F. (2021). Case Study of Vertical Transmission of Ostreid Herpesvirus-1 in Pacific Oysters and Biosecurity Management Based on Epidemiological Data from French, New Zealand and Australian Hatchery-Propagated Seed Aquaculture Research 52 (8): 4012-4017.

Turnbull, A, Seger A, Jolley, J, Hallegraeff, G., Knowles G. and Fitzgibbon Q. (2021). Lobster Supply Chains Are Not at Risk from Paralytic Shellfish Toxin Accumulation during Wet Storage Toxins 13 (2): 129.

Turschwell, M, Abundo, M, Adams, J, Blanchard, J, Brain, E. Brown, C, Buelow, C, Bulman, C, Condie, S, Connolly, R, Dutton, I, Fulton, B, Gallagher, S, Hayes, M, Lacharité, M, Maynard, D, Pethybridge, H, Plagányi-Lloyd, E, Porobic, J, Taelman, SE, Trebilco, R, Woods G. (2020). 4.20.003 Tools to assess cross-sector interactions - Final

Project Report. Blue Economy Cooperative Research Centre. BECRC_Flyer_4.20.003_e160321.pdf (blueeconomycrc.com.au)

Yick J.L., Wisniewski C., Diggle J. and Patil J.G. (2021). Eradication of the Invasive Common Carp, Cyprinus Carpio from a Large Lake: Lessons and Insights from the Tasmanian Experience Fishes 6 (1): 6.

STATUTORY BODIES, JOINT VENTURES AND NON-STATUTORY BODIES

Statutory Bodies

Abalone Fishery Advisory Committee

Aboriginal Heritage Council

Agricultural, Silvicultural and Veterinary Chemicals Council

Animal Ethics Committee

Animal Welfare Advisory Committee

Arthur-Pieman Conservation Area Management Committee

Biosecurity Advisory Committee

Board of Environment Protection Authority

Community Review Committee (Threatened Species)

Conservation Compensation Committee

Crustacean Fishery Advisory Committee

Forest Practices Advisory Council

Macquarie Island Research Advisory Committee

Marine Farming Planning Review Panel

National Parks and Wildlife Advisory Council

National Trust of Australia (Tasmania)

Natural Resource Management (NRM) Regional Committees – Cradle Coast NRM, NRM North, and NRM South

Place Names Advisory Panel

Poppy Advisory and Control Board

Port Arthur Historic Site Management Authority

Recreational Fisheries Advisory Committee

Royal Tasmanian Botanical Gardens Board

Savage River Remediation Program Management Committee

Scalefish Fishery Advisory Committee

Scallop Fishery Advisory Committee

Scientific Advisory Committee (Threatened Species)

Shellfish Market Access Program (ShellMAP) Management Committee

Southern Tasmanian Natural Resource Management Regional Committee

State Fire Management Council

State Marine Pollution Committee

Tasmanian Beef Industry (Research and Development) Trust

Tasmanian Dairy Industry Authority

Tasmanian Heritage Council

Tasmanian Racing Appeal Board

Veterinary Board of Tasmania

Wellington Park Management Trust

Joint Ventures

Abalone Industry Reinvestment Fund

Blue Economy Cooperative Research Centre

Institute for Marine and Antarctic Studies

Tasmanian Institute of Agriculture

Tourism Industry Council of Tasmania

Other Entities

Aboriginal and Dual Naming Reference Group

Agricultural Coordination Group (COVID-19)

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

6

INDEXES

COMPLIANCE INDEX

ANNUAL REPORT SECTION	REFERENCE	PAGE
Department's objectives and structure		
Role, aim and objectives	SSR r.9(a)(i)	6
Organisational chart	SSR r.9(a)(ii)	7
Organisational structure, Output Groups and Outputs	SSR r.9(a)(i); SSR r.9(a)(iii)	8
Major initiatives	SSR r.9(a)(v)	50-52
Legislation administered	SSR r.9(d)	33, 183-1901
Organisational performance		
Output Group performance report – progress against key performance indicators and related objectives	SSA s.36(1)(a) and TI FR-4.1.4	13-31
Financial outcomes (summary)	TI FR-4.1.1	11-12
Climate change	SSR r.9(a)(v)	47
Statutory bodies		
Statutory and non-statutory bodies	SSR r.9(d)	33, 199-200
Public access		
Developing community awareness and engagement	SSR r.9(c)(i)	34-36
Publications	SSR r.9(c)(i)	37, 193-198
Department contact details	SSR r.9(c)(ii)	Inside back cover
Appeal processes	SSR r.9(c)(iii)	37
Right to information	RTIA s.53	37-39
Employees		
Work health and safety	SSR r.9(b)(vi)	44-45

ANNUAL REPORT SECTION	REFERENCE	PAGE
Employee statistics	SSR r.9(b)	40-45
Superannuation certification	PSSRA s.55	46
Disability Action Plan	SSR r.9(a)(v)	43
Public disclosure		
Public interest disclosure	PIDA s.86	46
Asset management		
Asset management policies, strategies and initiatives	TI FR-4.1.6	48
Pricing policies	TI FR-4.1.2	48
Infrastructure projects	TI FR-4.1.3	50-52
Risk management		
Risk management policies, strategies and initiatives	TI FR-4.1.6	48
Loss and damage		
Loss and damage to public property or money	TI FR-4.1.7	49
Write-offs	TI FR-4.1.7	49
Procurement		
Procurement activities	TI FR-4.1.8	52-58
Support for local business	TI FR-4.1.8.2	52
Financial Information		
Financial statements	FMA s.42(4)	58-180
An audit opinion of the financial statements	FMA s.42(4)	61-64

This page deliberately left blank

How to contact us:
All enquiries (within Tasmania) **1300 368 550**
Head Office address
134 Macquarie Street, Hobart

Postal address:
GPO Box 44,
Hobart, Tasmania 7001

World wide web access:
www.dpipwe.tas.gov.au

Service Tasmania:
1300 135 513

Contacts within the Department:
Staff contact details can be found on the Government Directory Service
www.directory.tas.gov.au
Refer to the Department of Primary Industries, Parks, Water and Environment.

Email addresses for employees all follow the same format:
Preferredfirstname.Surname@dpipwe.tas.gov.au
e.g. the email address for Edward Smith is Ed.Smith@dpipwe.tas.gov.au if he prefers to be known as 'Ed'

This report was produced by the DPIPWE Strategic Projects and Policy Branch.

Department of Primary Industries, Parks, Water and Environment
GPO Box 44 Hobart TAS 7001
1300 368 550 (within Tasmania)
www.dpipwe.tas.gov.au

Tasmanian Government

BLI1885