

Appendices

Department of Premier and Cabinet

Appendix A: Financial Statements for the year ended 30 June 2019

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Independent Auditor's Report

To the Members of Parliament

Department of Premier and Cabinet

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Department of Premier and Cabinet (the Department), which comprise the statement of financial position as at 30 June 2019 and the 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 2019 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management and Audit Act 1990* 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* (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.

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INDEPENDENT AUDITOR'S REPORT

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

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 27 (1) of the *Financial Management and Audit Act 1990*. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Secretary.
- Conclude on the appropriateness of the Secretary's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the

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INDEPENDENT AUDITOR'S REPORT

audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Department to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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



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

Tasmanian Audit Office
26 September 2019
Hobart

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Statement of Certification

The accompanying Financial Statements of the Department of Premier and Cabinet 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 ending 30 June 2019 and the financial position as at 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.



Kim Evans

Acting Secretary

26 September 2019

Statement of Comprehensive Income

for the year ended 30 June 2019

	Notes	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Continuing Operations				
Revenue and other income from transactions				
Appropriation revenue - recurrent	5.1	59,982	67,231	100,623
Appropriation revenue - works and services	5.1	250	250	1,237
Appropriation Carried Forward under section 8A(2)	5.1	-	837	1,744
Grants	5.2	-	141	4,966
Sale of goods and services	5.3	35,930	31,953	34,729
Other revenue	5.4	4,382	6,296	4,852
Total Revenue and other income from transactions		100,544	106,708	148,151
Expenses from transactions				
Employee benefits	6.1	51,796	56,155	60,988
Superannuation	6.1	6,026	6,261	6,895
Depreciation	6.2	324	106	744
Amortisation	6.2	12	501	424
Supplies and consumables	6.3	40,237	34,170	38,964
Grants and subsidies	6.4	3,034	1,610	23,793
Finance costs	6.5	-	63	22
Other transfer payments	6.6	-	9,017	11,173
Transfers to the Consolidated Fund		-	73	17
Contributions provided		25	-	-
Other expenses	6.7	273	769	426
Total Expenses from transactions		101,727	108,725	143,448
Net Result from transactions (net operating balance)		(1,183)	(2,017)	4,703
Other economic flows included in net result				
Net gain/(loss) on non-financial assets	7.1	-	(10)	(292)
Net gain/(loss) on liability foregone		-	-	451
Total other economic flows included in net result		-	(10)	159
Net result from continuing operations		(1,183)	(2,027)	4,863
Net Result		(1,183)	(2,027)	4,863
Comprehensive result		(1,183)	(2,027)	4,863

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 3.1 of the accompanying notes.

Statement of Financial Position as at 30 June 2019

	Notes	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Asset				
Financial Assets				
Cash and deposits	12.1	1,795	9,168	8,660
Receivables	8.1	1,981	5,136	10,851
Other Financial Assets		2,610	-	-
Non-financial assets				
Plant, equipment and leasehold improvements	8.2	1,713	1,275	1,780
Intangibles	8.4	867	602	861
Other non-financial assets	8.5	2,446	1,153	1,622
Land	8.2	-	-	3,120
Buildings	8.2	-	-	28,305
Total Assets		11,412	17,334	55,198
Financial liabilities				
Payables	9.1	2,102	615	3,524
Interest bearing liabilities	9.2	-	-	339
Non-financial liabilities				
Employee benefits	9.4	12,790	13,722	14,863
Other non-financial liabilities	9.5	2,283	660	1,719
Provisions	9.3	583	659	602
Total Liabilities		17,758	15,657	21,048
Net Assets		(6,346)	1,676	34,151
Equity				
Reserves	11.1	3,666	10	3,300
Accumulated Funds		(10,012)	1,666	30,851
Total Equity		(6,346)	1,676	34,151

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 3.2 of the accompanying notes.

Statement of Cash Flows

for the year ended 30 June 2019

	Notes	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Cash flows from operating activities				
Cash inflows				
Appropriation receipts – recurrent		60,192	67,231	101,460
Appropriation receipts – capital		250	250	1,237
Grants		-	4,732	375
Sale of goods and services		35,991	36,551	37,543
GST receipts		4,772	4,945	7,453
Other cash receipts		4,382	6,186	4,835
Total cash inflows		105,587	119,895	152,903
Cash outflows				
Employee benefits		(57,697)	(61,884)	(67,390)
GST payments		(4,772)	(3,922)	(8,442)
Borrowing costs		-	(5)	(15)
Supplies and consumables		(40,246)	(39,292)	(40,844)
Grants and subsidies		(3,034)	(1,633)	(23,510)
Other transfer payments		-	(10,079)	(11,096)
Transfers to the Consolidated Fund		-	(73)	(17)
Other cash payments		(296)	(769)	(426)
Total cash outflows		(106,045)	(117,657)	(151,740)
Net cash from operating activities	12.2	(458)	2,238	1,162
Cash flows from investing activities				
Cash inflows				
Proceeds from the disposal of non-financial assets		-	-	29
Total cash inflows		-	-	29
Cash outflows				
Payments for acquisition of non-financial assets		(530)	(345)	(2,331)
Cash outflow on administrative restructure		-	(1,046)	-
Total cash outflows		(530)	(1,391)	(2,331)
Net cash used by investing activities		(530)	(1,391)	(2,302)
Cash flows from financing activities				
Cash inflows				
Proceeds from borrowings		-	-	-
Total cash inflows		-	-	-
Cash outflows				
Repayment of borrowings		(339)	(339)	(370)
Total cash outflows		(339)	(339)	(370)
Net cash from (used by) financing activities		(339)	(339)	(370)
Net increase (decrease) in cash held and cash equivalents		(1,327)	508	(1,509)
Cash and cash deposits at the beginning of the reporting period		3,122	8,660	10,170
Cash and cash deposits at the end of the reporting period	12.1	1,795	9,168	8,660

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 3.3 of the accompanying notes.

Statement of Changes in Equity for the year ended 30 June 2019

	Note	Reserves \$'000	Accumulated Funds \$'000	Total Equity \$'000
Balance as at 1 July 2018		3,300	30,851	34,151
Net result			(2,027)	(2,027)
Total comprehensive result		-	(2,027)	(2,027)
Transactions with owners in their capacity as owners:				
Asset revaluation on transfer of assets	7.1	(3,290)	3,290	-
Administrative restructure - net assets transferred	11.2	-	(30,448)	(30,448)
Balance as at 30 June 2019		10	1,666	1,676

	Note	Reserves \$'000	Accumulated Funds \$'000	Total Equity \$'000
Balance as at 1 July 2017		3,666	25,622	29,288
Transfers to Accumulated Funds		(366)	366	-
Comprehensive Result		-	4,863	4,863
Total comprehensive result		(366)	5,229	4,863
Transactions with owners in their capacity as owners:				
Administrative restructure - net assets transferred		-	-	-
Balance as at 30 June 2018		3,300	30,851	34,151

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

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NOTE I Administered Financial Statements

I.1 Schedule of administered income and expenses

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.

	Notes	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Administered revenue and other income from Transactions				
Revenue from Government				
Appropriation revenue – Reserved by Law	14.2	-	-	7,029
Total administered revenue and other income from transactions		-	-	7,029
Administered expenses from transactions				
Transfer to Tasmanian Community Fund		-	-	6,529
Transfer to Tasmanian Icon – State Cricket Team		-	-	500
Total administered expenses from transactions	14.3	-	-	7,029
Administered net result from transaction attributable to the State		-	-	-
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 14.2 of the accompanying notes.

The Department does not have any Administered Assets or Liabilities.

I.2 Schedule of administered cash flows

	Notes	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Administered cash flows from operating activities				
Administered cash inflows				
Appropriation receipts – Reserved by Law	14.2	-	-	7,029
Total administered cash inflows		-	-	7,029
Administered cash outflows				
Tasmanian Community Fund		-	-	6,529
Transfer to Tasmanian Icon – State Cricket Team		-	-	500
Total Administered Cash Outflows	14.3	-	-	7,029
Administered net cash from (used by) operating activities		-	-	-

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 14.2 of 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 and has not been subject to audit.

(I) Ministerial and Parliamentary Support Output Group

Output Group 1 – Support For Members of Parliament

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Continuing Operations			
Revenue and other income from transactions			
Other revenue	831	1,627	1,023
Revenue from appropriations	22,276	23,179	22,105
Sales of Goods and services	-	-	-
Total Revenue and other income from transactions	23,107	24,807	23,128
Expenses from transactions			
Employee benefits			
Salaries and Wages	15,135	17,961	15,887
Other Employee Expenses	518	19	22
Superannuation	1,691	1,767	1,600
Depreciation	-	5	2
Amortisation	-	45	20
Supplies and consumables			
Advertising and promotion	-	76	65
Communications	283	116	321
Consultants	-	25	5
Information technology	206	238	228
Maintenance	249	127	35
Operating lease costs	-	360	340
Other employee related expenses	-	20	32
Other supplies and consumables	858	434	1,126
Property services	3,093	3,129	2,805
Travel and transport	1,222	767	590
Finance costs	-	24	2
Other expenses	63	110	85
Total Expenses from transactions	23,318	25,225	23,164
Net Result from transactions (net operating balance)	(211)	(418)	(35)
Net Result	(211)	(418)	(35)
Comprehensive Result	(211)	(418)	(35)
Expense by output			
I.1 Support for Ministers and certain Parliamentary Office Holders	18,223	19,698	18,668
I.2 Support for Members of the House of Assembly	5,095	5,527	4,496
Total	23,318	25,225	23,164
Net Assets			
Total assets deployed for Output Group		1,539	588
Total liabilities incurred for Output		(4,308)	(3,586)
Net Assets deployed for Output Group		(2,769)	(2,998)

(ii) Departmental Output Groups

Output Group 1 – Support for Executive Decision Making

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Continuing Operations			
Revenue and other income from transactions			
Grants	-	-	308
Other revenue	-	408	11
Revenue from appropriations	6,398	6,895	13,891
Section 8A(2) carry forward revenue	-	322	834
Total Revenue and other income from transactions	6,398	7,625	15,044
Expenses from transactions			
Employee benefits			
Salaries and Wages	3,711	4,457	4,082
Other Employee Expenses	92	10	9
Superannuation	468	541	495
Depreciation	54	9	14
Amortisation	-	78	63
Supplies and consumables			
Advertising and promotion	15	123	120
Board members fees	-	-	1
Communications	98	67	88
Consultants	507	363	636
Information technology	66	30	39
Maintenance	5	19	139
Operating lease costs	-	30	25
Other employee related expenses	-	48	62
Other supplies and consumables	127	175	101
Property services	493	324	389
Travel and transport	122	64	56
Grants and transfer payments	664	344	1,035
Finance costs	-	9	1
Other transfer payments	-	662	8,315
Contributions provided	1	-	-
Other expenses	17	29	25
Total Expenses from transactions	6,440	7,381	15,693
Net Result from transactions (net operating balance)	(42)	245	(650)
Net Result	(42)	245	(650)
Comprehensive Result	(42)	245	(650)
Expense by output			
I.1 Strategic Policy & Advice	4,268	5,391	4,967
I.2 Climate Change	2,172	1,989	2,369
I.3 Safe Homes, Safe Families – FVAP	-	-	8,357
Total	6,440	7,381	15,693
Net Assets			
Total assets deployed for Output Group		539	1,129
Total liabilities incurred for Output		(1,168)	(1,601)
Net Assets deployed for Output Group		(629)	(472)

Output Group 2 – Government Processes and Services

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Continuing Operations			
Revenue and other income from transactions			
Grants	-	141	113
Other revenue	2,082	2,062	864
Revenue from appropriations	10,261	11,155	10,632
Sales of Goods and services	547	47	(500)
Total Revenue and other income from transactions	12,890	13,405	11,108
Expenses from transactions			
Employee benefits			
Salaries and Wages	6,692	7,961	7,352
Other Employee Expenses	216	27	29
Superannuation	830	971	895
Depreciation	68	23	24
Amortisation	-	189	104
Supplies and consumables			
Advertising and promotion	249	553	101
Communications	144	149	171
Consultants	82	24	46
Information technology	1,537	1,050	1,361
Maintenance	269	10	32
Operating lease costs	-	89	99
Other employee related expenses	-	86	115
Other supplies and consumables	1,405	494	688
Property services	825	1,423	1,310
Travel and transport	152	88	121
Grants and transfer payments	472	528	765
Finance costs	-	20	16
Other transfer payments	-	4,640	38
Transfers to the Consolidated Fund	-	73	(1)
Other expenses	35	426	42
Total Expenses from transactions	12,976	18,825	13,310
Net Result from transactions (net operating balance)	(86)	(5,421)	(2,202)
Net Result	(86)	(5,421)	(2,202)
Comprehensive Result	(86)	(5,421)	(2,202)
Expense by output			
2.1 Mgmt of Executive Govt Processes	6,801	13,096	7,573
2.2 Principal & Subordinate Legislation	3,077	3,067	3,159
2.3 Tasmanian Government Courier	682	671	667
2.4 Corp Supp to Parliamentary Offices	2,416	1,991	1,911
Total	12,976	18,825	13,310
Net Assets			
Total assets deployed for Output Group		2,852	1,162
Total liabilities incurred for Output		(2,324)	(2,849)
Net Assets deployed for Output Group		528	(1,687)

Output Group 3 – Electronic Services for Government Agencies

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Continuing Operations			
Revenue and other income from transactions			
Other revenue	19	413	197
Revenue from appropriations	14,532	14,395	14,221
Section 8A(2) carry forward revenue	-	30	-
Sales of Goods and services	32,263	29,840	31,823
Total Revenue and other income from transactions	46,814	44,678	46,241
Expenses from transactions			
Employee benefits			
Salaries and Wages	20,184	18,799	19,269
Other Employee Expenses	559	79	87
Superannuation	2,436	2,250	2,238
Depreciation	184	59	151
Amortisation	12	112	27
Supplies and consumables			
Advertising and promotion	7	28	40
Communications	14,924	10,855	14,555
Consultants	231	308	188
Information technology	3,645	4,585	2,367
Maintenance	483	35	48
Operating lease costs	28	104	119
Other employee related expenses	-	102	126
Other supplies and consumables	2,322	1,369	1,905
Property services	2,345	2,124	2,093
Travel and transport	545	147	184
Grants and transfer payments	32	-	-
Finance costs	-	4	1
Other transfer payments	-	396	464
Contributions provided	1	-	-
Other expenses	135	168	166
Total Expenses from transactions	48,073	41,522	44,028
Net Result from transactions (net operating balance)	(1,259)	3,156	2,213
Other economic flows included in net result			
Net gain/(loss) on non-financial assets		(10)	139
Total Other economic flows included in net result	-	(10)	139
Net Result	(1,259)	3,146	2,352
Comprehensive Result	(1,259)	3,146	2,352
Expense by output			
3.1 ICT Policy Development & Imp	1,654	2,494	1,829
3.2 Mgmt & Ongoing Development of Service Tasmania	17,489	16,081	16,420
3.3 Delivery of IT Services	28,930	22,947	25,778
Total	48,073	41,522	44,028
Net Assets			
Total assets deployed for Output Group		10,423	12,662
Total liabilities incurred for Output		(5,695)	(7,424)
Net Assets deployed for Output Group		4,728	5,238

Output Group 4 – State Service Management

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Continuing Operations			
Revenue and other income from transactions			
Other revenue	-	1,355	361
Revenue from appropriations	3,336	3,280	3,092
Section 8A(2) carry forward revenue	-	185	-
Sales of Goods and services	3,120	2,065	2,002
Total Revenue and other income from transactions	6,456	6,886	5,454
Expenses from transactions			
Employee benefits			
Salaries and Wages	2,193	2,934	2,735
Other Employee Expenses	144	518	516
Superannuation	317	346	322
Depreciation	15	3	2
Amortisation	-	25	9
Supplies and consumables			
Advertising and promotion	14	80	8
Communications	24	-	18
Consultants	4	11	80
Information technology	108	400	153
Maintenance	2	2	2
Operating lease costs	-	28	24
Other employee related expenses	-	48	56
Other supplies and consumables	2,775	1,495	1,040
Property services	213	266	239
Travel and transport	53	21	19
Grants and transfer payments	166	-	-
Finance costs	-	1	1
Other transfer payments	-	139	76
Other expenses	14	17	15
Total Expenses from transactions	6,042	6,334	5,316
Net Result from transactions (net operating balance)	414	552	139
Net Result	414	552	139
Comprehensive Result	414	552	139
Expense by output			
4.1 State Service Employment & Mgmt	6,042	6,334	5,316
Total	6,042	6,334	5,316
Net Assets			
Total assets deployed for Output Group		1,834	1,617
Total liabilities incurred for Output		(1,143)	(1,539)
Net Assets deployed for Output Group		691	78

Output Group 5 –Security and Emergency Management

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Continuing Operations			
Revenue and other income from transactions			
Other revenue	1,450	428	123
Revenue from appropriations	1,252	5,808	778
Sales of Goods and services	-	-	9
Total Revenue and other income from transactions	2,702	6,236	910
Expenses from transactions			
Employee benefits			
Salaries and Wages	956	1,438	868
Other Employee Expenses	17	2	1
Superannuation	115	152	111
Depreciation	-	2	1
Amortisation	-	19	4
Supplies and consumables			
Advertising and promotion	-	206	1
Communications	21	12	11
Consultants	-	84	17
Information technology	19	18	11
Maintenance	1	-	1
Operating lease costs	-	11	2
Other employee related expenses	-	6	4
Other supplies and consumables	76	306	13
Property services	6	17	21
Travel and transport	37	38	30
Grants and transfer payments	1,450	738	5
Finance costs	-	1	-
Other transfer payments	-	3,181	-
Other expenses	3	8	5
Total Expenses from transactions	2,701	6,239	1,106
Net Result from transactions (net operating balance)	1	(3)	(196)
Net Result	1	(3)	(196)
Comprehensive Result	1	(3)	(196)
Expense by output			
5.1 Security & Emergency Management	2,701	6,239	1,106
Total	2,701	6,239	1,106
Net Assets			
Total assets deployed for Output Group		106	(59)
Total liabilities incurred for Output		(379)	(188)
Net Assets deployed for Output Group		(273)	(247)

Output Group 6 – Local Government

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Continuing Operations			
Revenue and other income from transactions			
Other revenue	-	3	93
Revenue from appropriations	1,927	2,518	2,397
Sales of Goods and services	-	-	37
Section 8A(2) carry forward revenue	-	50	-
Total Revenue and other income from transactions	1,927	2,571	2,527
Expenses from transactions			
Employee benefits			
Salaries and Wages	1,346	1,947	1,668
Other Employee Expenses	33	4	4
Superannuation	167	234	207
Depreciation	3	4	3
Amortisation	-	34	12
Supplies and consumables			
Advertising and promotion	12	37	13
Board members fees	-	55	9
Communications	14	-	12
Consultants	33	103	198
Information technology	28	12	8
Maintenance	1	2	1
Operating lease costs	-	13	17
Other employee related expenses	-	12	8
Other supplies and consumables	46	52	30
Property services	174	146	179
Travel and transport	41	30	27
Grants and transfer payments	-	-	4
Finance costs	-	4	-
Other transfer payments	-	-	84
Transfers to the Consolidated Fund	-	-	12
Contributions provided	23	-	-
Other expenses	6	11	-
Total Expenses from transactions	1,927	2,700	2,494
Net Result from transactions (net operating balance)	-	(129)	32
Other economic flows included in net result			
Total Other economic flows included in net result	-	-	-
Net Result	-	(129)	32
Comprehensive Result	-	(129)	32
Expense by output			
7.1 Local Government	1,927	2,700	2,494
Total	1,927	2,700	2,494
Net Assets			
Total assets deployed for Output Group		43	116
Total liabilities incurred for Output		(642)	(580)
Net Assets deployed for Output Group		(599)	(464)

Output Group – Community, Sport and Recreation

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Continuing Operations			
Revenue and other income from transactions			
Revenue from appropriations	-	-	33,508
Section 8A(2) carry forward revenue	-	-	133
Grants	-	-	4,545
Sales of Goods and services	-	-	1,358
Other revenue	-	-	2,181
Total Revenue and other income from transactions	-	-	41,725
Expenses from transactions			
Employee benefits			
Salaries and Wages	-	-	8,427
Other Employee Expenses	-	-	34
Superannuation	-	-	1,027
Depreciation	-	-	646
Amortisation	-	-	87
Supplies and consumables			
Advertising and promotion	-	-	180
Communications	-	-	126
Consultants	-	-	212
Information technology	-	-	620
Maintenance	-	-	117
Operating lease costs	-	-	74
Other employee related expenses	-	-	81
Other supplies and consumables	-	-	1,029
Property services	-	-	802
Travel and transport	-	-	340
Grants and transfer payments	-	-	21,985
Finance costs	-	-	1
Other transfer payments	-	-	2,196
Transfers to the Consolidated Fund	-	-	17
Other expenses	-	-	77
Total Expenses from transactions	-	-	38,080
Net Result from transactions (net operating balance)	-	-	3,645
Other economic flows included in net result			
Net gain/(loss) on non-financial assets	-	-	20
Total Other economic flows included in net result	-	-	20
Net Result	-	-	3,665
Comprehensive Result	-	-	3,665
Expense by output			
Community Development-Policy Advice	-	-	13,694
Office Aboriginal Affairs	-	-	1,901
Veteran's Affairs	-	-	2,851
Sport and Recreation	-	-	19,054
Women's Policy	-	-	580
Total	-	-	38,080
Net Assets			
Total assets deployed for Output Group		-	35,569
Total liabilities incurred for Output		-	(2,543)
Net Assets deployed for Output Group		-	33,026

Capital Investment Program

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Continuing Operations			
Revenue and other income from transactions			
Appropriation revenue – works and services	250	250	1,237
Appropriation Carried Forward under section 8A(2)	-	250	777
Total revenue and other income from transactions	250	500	2,014
Expenses from transactions			
Transfers to Service Tasmania lead agencies	250	500	-
Supplies and Consumables	-	-	257
Total expenses from transactions	250	500	257
Net result from transactions (net operating balance)	-	-	1,757
Net Result	-	-	1,757
Comprehensive result	-	-	1,757
Expense by project			
Service Tasmania Shops Capital Investment	250	500	179
Silverdome WHS Project	-	-	78
Total	250	500	257
Net assets			
Total assets deployed for Capital Investment Program	-	-	2,417
Total liabilities incurred for Capital Investment Program	-	-	(737)
Net assets deployed for Capital Investment Program	-	-	1,679

2.2 Reconciliation of total output groups comprehensive result to statement of comprehensive income

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Total comprehensive result of Output Groups	(1,183)	(2,027)	4,863
Comprehensive result	(1,183)	(2,027)	4,863

2.3 Reconciliation of total output groups net assets to statement of financial position

	2019 Actual \$'000	2018 Actual \$'000
Total net assets deployed for Output Groups	1,676	34,151
Reconciliation to net assets		
Assets unallocated to Output Groups	-	-
Liabilities unallocated to Output Groups	-	-
Net assets	1,676	34,151

2.4 Administered output schedule

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

Output Group – Administered Items

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Administered revenue and other income from transactions	-	-	
Revenue from appropriation			7,029
Total administered revenue and other income from transactions	-	-	7,029
 Administered expenses from transactions			
Tasmanian Community Fund	-	-	6,529
Tasmanian Icon – State Cricket Team	-	-	500
Total administered expenses from transactions	-	-	7,029
Administered net result from transactions (net operating balance)	-	-	-
Total administered comprehensive result	-	-	-
 Administered expenses by project			
Tasmanian Community Fund	-	-	6,529
Tasmanian Icon – State Cricket Team	-	-	500
Total	-	-	7,029

The Department does not have any Administered Assets or Liabilities.

NOTE 3 Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2018-19 Budget Papers and is not subject to audit.

Variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$500,000.

3.1 Statement of comprehensive income

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Appropriation Revenue – recurrent	(a)	59,982	67,231	7,249	12
Appropriation Carried Forward under section 8A(2)	(b)	-	837	837	-
Sale of goods and services	(c)	35,930	31,953	(3,977)	(11)
Other revenue	(d)	4,382	6,296	1,914	44
Supplies and consumables	(e)	40,237	34,170	(6,067)	(15)
Grants and subsidies	(f)	3,034	1,610	(1,424)	(47)
Other transfer payments	(g)	-	9,017	9,017	-

Notes to Statement of Comprehensive Income variances

Variations are primarily due to:

- (a) Reflects an increase in appropriation for:
 - Southern Tasmania Extreme Weather Event (\$2.07M)
 - Flood Mapping Project (\$1.5M)
 - Local Government Legislation Review (\$0.7M)
 - Bushfire Recovery Taskforce (\$0.6M)
 - Commencement of Brand Tasmania Statutory Authority (\$0.3M)
 - Beaconsfield Mineshaft Remediation (\$0.2M)
 - Housing Campaign (\$0.1M)
 - Ex-Gratia Payment – Brown & Hoyt vs The State HCA3 of 2016 (\$0.3M)
 - Secretariat for Sorell/Tasman Councils Shared Services Board (\$0.02M)
 - Tasmanian Government exhibits at agricultural events (\$0.1M)
 - TasAlert Budget Risk (\$0.2M)
 - Salary Increase for Equivalent Specialists (Senior Lawyers) in Office Parliamentary Counsel (\$0.03M)
 - Office of Security and Emergency Management Permanent Establishment Budget Deficit (\$0.25M)
 - Meningococcal Advertising (\$0.13M)
 - Short Stay Accommodation Advertising (\$0.04M)
 - Payment to State Growth for the Cradle Coast Authority (\$0.3M)
 - General Indexation Provision (\$0.09M).
- (b) Reflects appropriation carried forward under section 8A(2) for
 - Brand Tasmania (\$0.3M)
 - State Service Management Office Gender Diversity (\$0.2M)
 - Service Tas Capital Investment Project (\$0.3M)
 - Local Government Governance (\$0.1M).
- (c) Reflects Networking Tasmania fees now charged by Telstra directly to agencies (\$3M) and a reduction in other communication services to councils and non-Crown customers (\$0.6M).
- (d) Reflects reimbursements from the Department of Communities Tasmania.
- (e) Reflects a reduction in costs associated with Networking Tasmania charges now charged by Telstra directly to agencies (\$3M), a reduction in costs for the provision of training services (\$1.3M) a reduction in other communication costs relating services to councils, non-Crown customers, and full exit off the Spectrum platform (\$1.1M) and a reduction in Digital Services and Strategy project costs (0.6M)

- (f) Reflects the following budgeted grants payments not being made in 2018-19:
- Office of Security and Emergency Management recovery payments (\$0.7M)
 - Capital Investment Projects payment made as building maintenance expense (\$0.3M)
 - Climate action grant payments (\$0.1M)
 - ANZSOG (\$0.1M)
 - Premier's Discretionary Fund (\$0.1M).
- (g) Reflects
- Transfer of Commonwealth funding received to Department of Treasury and Finance for the ANZAC Centenary Pedestrian Bridge (\$4.5M)
 - Transfer to Department of Primary Industries, Parks Water and Environment fund for flood recovery mapping (\$2.1M)
 - Transfer to Department of Police, Fire and Emergency Services for Tasmanian flood mapping project (\$1.1M)
 - Transfer to Department of Primary Industries, Parks Water and Environment payment for IT services under BSA (\$0.4M)
 - Transfer to Department of State Growth funding for Cradle Coast Authority future plans position (\$0.3M)
 - Transfer to Brand Tasmania Council 2018-19 funding (\$0.3M)
 - Transfer to Department of Communities Tasmania funds for Reset the Relationship with the Tasmanian Aboriginal Community (0.1M)
 - Transfer to Department of Treasury and Finance Section 8A(2) carry forward balances remaining in 2018-19 (\$0.1M).

3.2 Statement of financial position

Budget estimates for the 2018-19 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2017-18. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2018-19. The following variance analysis therefore includes major movements between the 30 June 2018 and 30 June 2019 actual balances.

	Notes	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Cash and deposits	(a)	1,795	9,168	8,660	7,373	508
Receivables	(b)	1,981	5,136	10,851	3,155	(5,715)
Other financial assets	(c)	2,610	-	-	(2,610)	-
Other non-financial assets	(d)	2,446	1,553	1,622	893	(69)
Plant, equipment and leasehold improvements	(e)	1,713	1,275	1,780	(438)	(505)
Land	(f)	-	-	3,120	-	(3,120)
Buildings	(g)	-	-	28,305	-	(28,305)
Payables	(h)	2,102	615	3,524	1,487	(2,909)
Other non-financial liabilities	(i)	2,283	660	1,719	1,623	(1,059)
Reserves	(j)	3,666	10	3,330	(3,656)	(3,320)
Accumulated Funds	(k)	(10,012)	1,666	30,851	11,678	(29,185)

Notes to Statement of Financial Position – Budget variances

Variations are primarily due to:

- (a) Higher than budgeted cash balance due to a higher than expected opening actual balance (\$1.2M), compounded by Service Tasmania incurring lower than expected project spending (\$1M) and Digital Strategy and Services projects arising from Digital Strategy and Services restructure awaiting commencement (\$4M).
- (b) Budget showing accrued revenue in other financial assets, actuals showing in receivables (\$2.6M).
- (c) Budget showing accrued revenue in other financial assets, actuals showing in receivables (\$2.6M).
- (d) Variance to budget due to timing differences of payments in comparison to budget estimates.
- (e) Assets transferred to Department of Communities Tasmania as part of Administrative Restructure (\$379K)
- (h) Lower than budgeted payables due to timing of invoices received (\$1.4M).
- (i) Reduced Section 8A(2) Carry Forwards (\$0.837M) and invoicing in advance (\$0.6M).
- (k) Impact of administrative restructure that occurred on 1 July 2019, including the write down of the Asset Revaluation Reserve on transfer of Communities Sport and Recreation assets.

Notes to Statement of Financial Position – Actual variances

Variations are primarily due to:

- (b) Lower outstanding Trade Receivables in comparison to last year due to the one-off funding for the Hobart Pedestrian Bridge (\$4.5M).
- (e) Assets transferred to Department of Communities Tasmania as part of Administrative Restructure. (\$379K).
- (f) Land transferred to Department of Communities Tasmania as part of Administrative Restructure. (\$3.12M).
- (g) Buildings transferred to Department of Communities Tasmania as part of Administrative Restructure. (\$28.3M).
- (h) Payables transferred to Department of Communities Tasmania (\$0.7M) and lower payables due to timing of invoices received (\$2.2M).
- (i) Reduced Section 8A(2) carried forward from 2018 (\$0.8M) and invoicing in advance (\$0.2M).
- (j) Land and Building Revaluation Reserves were transferred to accumulated funds, due to the associated Communities Sport and Recreation assets.
- (k) Impact of administrative restructure that occurred on 1 July 2019 for the transfer of Communities Sport and Recreation.

3.3 Statement of cash flows

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Appropriation receipts – recurrent	(a)	60,192	67,231	7,039	12
Grants	(b)	-	4,732	4,732	-
Other cash receipts	(c)	4,382	6,186	1,804	41
GST Payments	(d)	(4,772)	(7,158)	(2,386)	50
Grants and subsidies	(e)	(3,034)	(1,633)	1,401	46
Other transfer payments	(f)	-	(10,079)	(10,079)	-
Cash outflow on administrative restructure	(g)	-	(1,046)	(1,046)	-

Notes to Statement of Cash Flows variances

Variations are primarily due to:

- (a) Reflects an increase in appropriation for:
 - Southern Tasmania Extreme Weather Event (\$2.07M)
 - Flood Mapping Project (\$1.5M)
 - Local Government Legislation Review (\$0.7M)
 - Bushfire Recovery Taskforce (\$0.6M)
 - Commencement of Brand Tasmania Statutory Authority (\$0.3M)
 - Beaconsfield Mineshaft Remediation (\$0.2M)
 - Housing Campaign (\$0.1M)
 - Ex-Gratia Payment – Brown & Hoyt vs The State HCA3 of 2016 (\$0.3M)
 - Secretariat for Sorell/Tasman Councils Shared Services Board (\$0.02M)
 - Tasmanian Government exhibits at agricultural events (\$0.1M)
 - TasAlert Budget Risk (\$0.2M)
 - Salary Increase for Equivalent Specialists (Senior Lawyers) in OPC (\$0.03M)
 - OSEM Permanent Establishment Budget Deficit (\$0.25M)
 - Meningococcal Advertising (\$0.13M)
 - Short Stay Accommodation Advertising (\$0.04M)
 - Payment to State Growth for the Cradle Coast Authority (\$0.3M)
 - General Indexation Provision (\$0.09M).
- (b) Reflects receipt from Department of Veterans Affairs for the ANZAC Centenary Pedestrian Bridge (\$4.5M).
- (c) Reflects reimbursements from the Department of Communities Tasmania.
- (d) Reflects a variance between what was budgeted as purchases subject to GST, and purchases that were actually subject to GST.

- (e) Reflects the following budgeted grants payments not being made in 2018-19:
- OSEM recovery payments (\$0.7M)
 - CIP payment made as building maintenance expense (\$0.3M)
 - Climate action grant payments (0.1M)
 - ANZSOG (\$0.1M)
 - Aboriginal people and young Tasmanians (\$0.1M)
 - Premier's Discretionary Fund (\$0.1M).
- (f) Reflects:
- Transfer of Commonwealth funding received to Department of Treasury and Finance for the ANZAC Centenary Pedestrian Bridge (\$4.5M)
 - Transfer to Department of Primary Industries, Parks Water and Environment fund for flood recovery mapping (\$2.1M)
 - Transfer to Department of Police, Fire and Emergency Services for Tasmanian flood mapping project (\$1.1M)
 - Transfer to Department of Primary Industries, Parks Water and Environment payment for IT services under BSA (\$0.4M)
 - Transfer to Department of State Growth funding for Cradle Coast Authority future plans position (\$0.3M)
 - Transfer to Brand Tasmania Council 2018-19 funding (\$0.3M)
 - Transfer to Department of Communities Tasmania funds for Reset the Relationship with the Tasmanian Aboriginal Community (0.1M)
 - Transfer to Department of Treasury and Finance Section 8A(2) carry forward balances remaining in 2018-19 (\$0.1M).
- (g) Reflects the cash at bank value paid to the Department of Communities Tasmania as part of the Administrative Restructure.

NOTE 4 Underlying Net Operating Balance

Non-operational capital funding is the income from transactions relating to funding for capital projects. This funding is classified as income from transactions and included in the net operating balance. However, the corresponding capital expenditure is not included in the calculation of the net operating balance. Accordingly, the net operating balance will portray a position that is better than the true underlying financial result. For this reason, the net operating result is adjusted to remove the effects of funding for capital projects.

	Notes	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Net result from transactions (net operating balance)		(1,183)	(2,017)	4,703
Less impact of :				
Non-operational capital funding				
Revenue from Government – works and services	5.1	250	250	1,237
Revenue from Government – Section 8A(2) carried forward for works and services	5.1	-	250	777
Capital funded supplies and consumables		-	-	(257)
Total		250	500	1,757
Underlying Net operating balance		(1,433)	(2,517)	2,946

NOTE 5 Revenue from Transactions

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. All income is operating related.

5.1 Revenue from Government

Appropriations, whether recurrent or capital, are recognised as revenues in the period in which the Department gains control of the appropriated funds. Except for any amounts identified as carried forward in this note and note 14.2, control arises in the period of appropriation.

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

Section 8A(2) of the *Public Account Act 1986* allows for an unexpended balance of an appropriation to be transferred to an account in the Special Deposits and Trust Fund for such purposes and conditions as approved by the Treasurer. In the initial year, the carry forward is recognised as a liability, Revenue Received in Advance (note 9.5). The carry forward from the initial year is recognised as revenue in the reporting year, assuming the conditions of the carry forward are met and the funds are expended.

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

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Appropriation revenue – recurrent			
Appropriation Current year	59,982	66,962	100,442
Item Reserved by Law: Parliamentary Salaries, Superannuation	-	269	181
Total	59,982	67,231	100,623
Appropriation revenue – works and services			
Appropriation revenue – works and services	250	250	1,237
Total	250	250	1,237
Appropriation Carried Forward under section 8A(2)			
Appropriation Carried Forward under section 8A(2)	-	837	1,744
Total	-	837	1,744
Revenue from Government	60,232	68,318	103,604

5.2 Grants

Grants payable by the Australian Government are recognised as revenue when the Department gains control of the underlying assets. Where grants are reciprocal, revenue is recognised as performance occurs under the grant.

Nonreciprocal grants are recognised as revenue when the grant is received or receivable. Conditional grants may be reciprocal or non-reciprocal depending on the terms of the grant.

	2019 \$'000	2018 \$'000
Grants from Australian Government		
Australia Day activities	141	113
Hobart Pedestrian Walkway	-	4,545
Safe Homes Safe Families – Family Violence Action Plan Funding	-	308
Total	141	4,966

Grants received from the National Australia Day Council in 2018-19 of \$141,225 were provided on the condition that they were used for Australia Day celebrations. An amount of \$25,337 was also carried forward from 2017-18. The amount remaining at the end of 2018-19 is \$85,094, which will be carried forward to 2019-20.

5.3 Sales of goods and services

Amounts earned in exchange for the provision of goods are recognised when the significant risks and rewards of ownership have been transferred to the buyer. Revenue from the provision of services is recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

	2019 Actual \$'000	2018 Actual \$'000
Sale of goods and services		
TASINET charges	16,625	17,215
Network Tasmania (NT) contract management	2,253	3,932
Computing services	7,086	4,852
Human resource systems	-	1,850
Oracle licensing	-	439
Training services	1,571	1,417
Service Tasmania transaction fees and contributions	2,995	3,335
Other	1,424	1,691
Total	31,953	34,729

5.4 Other revenue

Revenue from charges for services provided and other recoveries and transfers is recognised when an increase in future economic benefit relating to an increase in an asset or a decrease in a liability has arisen and can be reliably measured.

	2019 Actual \$'000	2018 Actual \$'000
Other revenue		
Donations and Contributions	215	493
Paid parental leave	165	128
Transfers from other agencies	579	1,436
Other	148	1,454
Salary reimbursements	3,788	1,341
Recoveries and reimbursements	1,401	-
Total	6,296	4,852

NOTE 6 Expenses from transactions

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.

6.1 Employee benefits

(a) Employee expenses

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

	2019 \$'000	2018 \$'000
Employee benefits		
Wages and Salaries	48,289	51,132
Recreation leave	3,752	4,554
Long service leave	1,300	1,500
Personal leave	1,864	2,221
Other post-employment benefits	293	880
Other employee expenses	658	701
Total	56,155	60,988
Superannuation		
Superannuation	-	183
Superannuation – defined contribution scheme	4,079	4,241
Superannuation – defined benefit scheme	2,182	2,471
Total	6,261	6,895

Superannuation expenses relating to defined benefit schemes relate to payments into the Consolidated Fund. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (in 2018: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 9.5 per cent (2018: 9.5 per cent) of salary. In addition, departments are also required to pay into the Consolidated Fund a “gap” payment equivalent to 3.45 per cent (in 2018: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

(b) Remuneration of key management personnel

	Short-term benefits		Long-term benefits			Total \$'000
	Salary \$'000	Other Benefits \$'000	Superan- nuation \$'000	Other Benefits & Long-Service Leave \$'000	Termi- nation Benefits ¹ \$'000	
2019						
Key management personnel						
Jenny Gale Secretary	456	19	59	13	-	548
Ruth McArdle Deputy Secretary	239	11	23	9	-	283
David Nicholson Deputy Secretary Policy and Intergovernmental Relations (Ceased 7 Jan 2019)	141	-	16	-	33	190
Kim Enkelaar Director, Office of the Secretary	126	17	16	4	-	164
Renee Anderson Director Corporate and Culture Division (1 Jul 2018 – 3 Mar 2019)	106	12	7	2	-	127
Acting key management personnel						
Melissa Gray Acting Deputy Secretary Policy and Intergovernmental Relations (10 Aug 2018-20 Aug 2018 & 26 Nov 2018-30 Jun 2019)	93	7	12	2	-	113
Renee Anderson Acting Executive Director Strategy and Engagement (4 Mar 2019 – 30 Jun 2019)	54	6	5	1	-	67
Mandy Denby Acting Director Corporate and Culture Division (1 Aug 2018-21 Sep 2018 & 4 Mar 2019-30 Jun 2019)	62	16	8	-	-	86
Total	1,278	88	147	32	33	1,578

¹ Termination benefits include payment of leave balances on separation and any other termination benefit paid.

	Short-term benefits		Long-term benefits			
	Salary \$'000	Other Benefits \$'000	Superan- nuation \$'000	Other Benefits & Long-Service Leave \$'000	Termi- nation Benefits² \$'000	Total \$'000
2018						
Key management personnel						
Jenny Gale Secretary – Appointed 28 November 2017	260	-	34	11	-	305
Greg Johannes Secretary – Resigned 27 November 2017	185	15	50	(188)	200	262
David Nicholson Deputy Secretary (Policy)	246	40	23	8	-	317
Ruth McArdle Deputy Secretary	221	-	21	68	-	310
Renee Anderson Director (Corporate and Culture) (Appointed 9 October 2017)	105	35	10	4	-	154
Kim Enkelaar Director, Office of the Secretary (Commenced 28 November 2017)	72	23	9	(1)	-	103
Mandy Denby Manager Strategic Communications and Marketing – (Ceased 27 November 2017)	53	33	7	(5)	-	88
Frank Ogle Director – State Service Management Office (Ceased 27 November 2017)	101	36	13	10	-	160
Kathy Baker Director – Service Tasmania (Transferred 27 August 2017)	36	10	3	(36)	-	13
Kate Kent Director – Communities, Sport and Recreation (Ceased 27 November 2017)	80	32	14	(5)	-	121
Acting key management personnel						
David Strong Acting Director (Corporate and Culture) (Ceased 2 September 2017)	27	-	3	3	-	33
Mel Gray Acting Deputy Secretary (Policy) (For the period 3 January 2018 to 15 March 2018)	47	33	6	5	-	91
Total	1,433	257	193	(126)	200	1,957

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

Remuneration during 2018-19 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. Longterm employee expenses include long service leave, superannuation obligations and termination payments.

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.

² Termination benefits include payment of leave balances on separation and any other termination benefit paid.

(c) Remuneration of Ministers

	Short-term benefits		Long-term benefits			Total \$'000
	Salary \$'000	Other Benefits \$'000	Superannuation \$'000	Post-Employment Benefits \$'000	Other Benefits & Long-Service Leave \$'000	
2019						
Ministers	2,646	110	209	-	-	2,965
Total	2,646	110	209	-	-	2,965

	Short-term benefits		Long-term benefits			Total \$'000
	Salary \$'000	Other Benefits \$'000	Superannuation \$'000	Post-Employment Benefits \$'000	Other Benefits & Long-Service Leave \$'000	
2018						
Ministers	2,299	116	180	-	-	2,595
Total	2,299	116	180	-	-	2,595

From 1 July 2017:

- Funding for Ministerial Allowances were transferred to the House of Assembly;
- All Ministerial Salaries and Allowances were paid by the House of Assembly.

(d) Related party transactions

There are no material related party transactions requiring disclosure.

6.2 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.

Depreciation is provided for on a straight line basis, using rates which are reviewed annually. Major depreciation periods are:

Computing equipment	3-5 years
Plant and equipment	5 years
Infrastructure	10 years
Buildings	50-80 years

Heritage assets are not depreciated.

All intangible assets having a limited useful life are systematically amortised over their useful lives reflecting the pattern in which the asset's future economic benefits are expected to be consumed by the Department.

Intangibles (software) are amortised over 3 years.

Amortisation is provided on a straight line basis: Major depreciation periods are:

Software	3 years
Leasehold Improvements	The lesser of 10 years or the life of the lease.

	2019 \$'000	2018 \$'000
Depreciation		
Depreciation – Plant and equipment	-	78
Depreciation – Computer Hardware	106	119
Depreciation – Buildings	-	540
Depreciation – Infrastructure	-	7
Total	106	744
Amortisation		
Amortisation – Leasehold Improvements	201	238
Amortisation – Intangibles – software	249	135
Amortisation – Lease make-good	51	51
Total	501	424
Total 8.2 Depreciation and amortisation	607	1,168
Total Expenses from Transactions	607	1,168

6.3 Supplies and consumables

	2019 \$'000	2018 \$'000
Supplies and consumables		
Communications	11,199	15,302
Information technology	6,334	4,809
Rent	5,458	5,927
Other property services	1,969	1,935
Contractors, training fees, and expenses	1,772	2,155
Travel and transport	1,157	1,367
Advertising and promotion	1,102	529
Consultants	919	1,386
Other supplies and consumables	762	1,223
Operating lease costs	636	699
Minor equipment purchases and maintenance	615	992
Printing and information	581	936
Building and infrastructure maintenance	530	517
Meetings/committee expenses	352	170
Training and conferences	262	377
Materials and supplies	217	255
Audit fees – financial audit	79	73
Entertainment	64	70
Recruitment	60	107
Sitting fees	54	10
Audit fees – internal audit	48	126
Total	34,170	38,964

6.4 Grants, subsidies, donations and contributions

Grants and subsidies expenditure is 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.

Donations and contributions are assessed individually to provide support to communities nationally, state wide and locally.

A liability is recorded when the Department has a binding agreement to make 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.

	2019 \$'000	2018 \$'000
Grants and subsidies		
Office of Security and Emergency Management Grants	723	5
Premier's Discretionary Fund	309	355
Brand Tasmania Council Grant	206	-
Community Participation and Appeals	167	-
Tasmanian Climate Change Office Grants	138	144
Premier's Scholarship Fund	30	-
Tasmanian Bushfire Recovery Grants	15	-
Other Grants, Subsidies, Donations and Contributions	15	58
Australia Day Grants	7	-
Local Government Election Commitment Grants	-	4
Election Commitments 2018	-	9,172
Sport and Recreation	-	7,137
Communities, Sport and Recreation Grants	-	3,825
Office of Aboriginal Affairs	-	1,048
Family Violence	-	875
Election Commitments 2014	-	803
University Scholarship	-	325
Special Energy Bonus	-	43
Total	1,610	23,793

Office of Security and Emergency Management Grants

Grants and subsidies were provided to community organisations and local governments for community projects, community recovery and extreme weather event assistance.

Premier's Discretionary Fund

This is a discretionary program maintained to allow the Premier to meet funding requests of under \$10,000, to provide limited financial assistance to groups or individuals. These payments are designed to support valued community and cultural activities with national, statewide or local significance. This program is funded under Output 2.1 – Management of Executive Government Processes.

Brand Tasmania

Brand Tasmania is the beginning of a new chapter that unifies and evolves the work of the former Brand Tasmania Council and existing work by government, businesses and the community to strengthen national and international demand for the products and services we offer.

Brand Tasmania works closely and collaboratively with the private sector, local government, peak bodies and other government agencies to promote Tasmania as the best place in the world to live and work, visit, study, invest and trade. It will continue to nurture a Tasmanian place-brand that is collectively owned and promoted by the Tasmanian community

Community Participation Grants

The Community Participation and Appeals Fund was established in July 2015 to support significant community events, as well as charitable appeals. The Fund aims to encourage participation in community and cultural events, and to facilitate the Tasmanian Government's contribution to raising funds for worthy community appeals.

Tasmania Climate Change Office Grants

The Tasmanian Government is offering individual grants of up to \$50,000 towards the upfront cost of purchasing and installing a Direct Current (DC) electric vehicle fast charging station in Tasmania for use by the public. The total available funding pool is \$400,000.

Tasmanian Bushfire Recovery Grants

Provides Tasmanian organisations with funding for projects and initiatives that will help recovery efforts in communities affected by the 2018 / 2019 bushfires

Australia Day Grants

The Australia Day Great Ideas Grants are one element of a larger Australia Day Program run by the Tasmanian Government. The grants program offers local councils seed funding to grow a great idea in its first year. The grant is only available for a new activity that compliments and builds on community Australia Day celebrations and is about inspiring new and imaginative ways for communities to celebrate above and beyond the BBQ, breakfast or awards ceremony.

6.5 Finance costs

All finance costs are expensed as incurred using the effective interest method. Finance costs include:

- interest on bank overdrafts and short term and long term borrowings;
- unwinding of discounted provisions;
- amortisation of discounts or premiums related to borrowings;
- amortisation of ancillary costs incurred in connection with the arrangement of borrowings; and
- finance lease charges.

	2019 \$'000	2018 \$'000
Finance costs		
Interest on advance from the State Government	5	15
Interest (unwinding of lease make-good discount)	58	8
Total	63	22

6.6 Other transfer payments

Expenses from acquisition of supplies and services are recognised when the obligation to pay can be reliably measured, usually at the time of supply of such supplies and services. Transfer payments relate to transfers of funding to other agencies, foundations and other Government entities.

	2019 \$'000	2018 \$'000
Other transfer payments		
Transfers to Tasmanian government agencies	8,642	9,129
Transfers to Australian government agencies	-	259
Transfer payments Local Government	15	1,651
Transfers to Government Business Enterprises	-	32
Other transfers	361	102
Total	9,017	11,173

6.7 Other expenses

Expenses from acquisition of supplies and services are recognised when the obligation to pay can be reliably measured, usually at the time of supply of such supplies and services. Transfers to Service Tasmania lead agencies relate to recoveries by lead agencies (Department of Education and Department of Primary Industries, Parks, Water and Environment) for delivery of services to Service Tasmania.

	2019 \$'000	2018 \$'000
Other expenses		
Ex gratia payment ³	356	-
Workers compensation premiums	414	426
Total	769	426

NOTE 7 Other economic flows included in net result

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 asset has passed to the buyer.

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 expected to be materially the same as fair value, as determined under AASB 13 *Fair Value Measurement*.

All impairment losses are recognised in Statement of Comprehensive Income.

In respect of other 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.

	2019 \$'000	2018 \$'000
Net gain/(loss) on liability foregone	-	451
Net gain/(loss) on disposal of physical assets	(10)	(292)
Total	(10)	159

No other economic flows have occurred that require inclusion in the net result for the 2018-19 financial year.

³ Ex-Gratia Payment – Brown & Hoyt vs The State HCA3 of 2016

NOTE 8 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 value that can be measured reliably.

8.1 Receivables

In 2017-18 receivables were recognised at amortised cost, less any impairment losses, however, due to the short settlement period, receivables were not discounted back to their present value. In addition, receivables were subject to an annual review for impairment, where there was objective evidence that, as a result of one or more events that occurred after the initial recognition, the future cash flows have been affected.

From 2018/19, the Department recognises receivables 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. The Department recognises an allowance for expected credit losses 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, the Department applies a simplified approach in calculating expected credit losses. The Department recognises a loss allowance based on lifetime expected credit losses 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.

	2019 \$'000	2018 \$'000
Receivables		
Receivables	5,136	10,851
Total	5,136	10,851
Sales of goods and services receivables (inclusive of GST)	2,687	2,056
Accrued revenue	2,403	2,729
Tax assets (Net GST receivable)	(1)	850
Other receivables	46	5,215
Total	5,136	10,851
Settled within 12 months	5,136	10,851
Settled in more than 12 months	-	-
Total	5,136	10,851

For ageing analysis of the financial assets, refer to note 13.1

8.2 Property, plant, equipment and leasehold improvements

Key Estimates and Judgements

(i) Valuation basis

Land, Buildings and Heritage assets are recorded at fair value. All other non-current physical assets, including work in progress, are recorded at historic cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The costs of self-constructed assets includes 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 plant, equipment and leasehold improvements have different useful lives, they are accounted for as separate items (major components) of plant and equipment.

Fair value is based on the highest and best use of the 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.

(ii) Subsequent costs

The cost of replacing part of an item of plant, equipment and any leasehold improvement 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 plant, equipment and leasehold improvements are recognised in profit or loss as incurred.

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Department for all classes of assets is \$10,000, with the exception of assets held by Digital Strategy and Services. For business purposes, Digital Strategy and Services have adopted a recognition threshold of \$1,000. Items purchased that are valued at less than the asset capitalisation threshold of their class of asset 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

Assets are grouped on the basis of having a similar nature or function in the operations of the Department.

The Department's Heritage Assets (furniture) are revalued on a three yearly basis and are reported at fair value. The Department's Land and Building Assets are revalued with sufficient regularity to ensure the carrying amount is representative of fair value at reporting date.

a) Carrying amount

	2019 \$'000	2018 \$'000
Plant, Equipment & Leasehold Improvements		
Carrying Amount		
Heritage furniture assets		
At fair value	30	55
Total	30	55
Land		
At cost	-	3,120
Less: provision for impairment	-	-
Total	-	3,120
Buildings		
At cost	-	69,596
Less: Accumulated depreciation	-	(41,291)
Total	-	28,305
Plant and equipment		
At cost	52	1,768
Less: Accumulated depreciation	(51)	(1,465)
Total	-	304
Computer hardware		
At cost	1,770	2,235
Less: Accumulated depreciation	(1,584)	(1,907)
Total	186	327
Leasehold improvements		
At cost	1,926	1,763
Less: Accumulated depreciation	(867)	(669)
Total	1,059	1,094
Total plant, equipment and leasehold improvements	1,275	33,205

The latest revaluations of the Heritage furniture Assets as at 30 June 2015 were performed independently. The valuation was undertaken by Gowans Auctions (Auctioneers and Valuers with 30 years' experience). The valuations were based on fair market value.

The Department has not recognised 27 items of Heritage furniture in the Statement of Financial Position due to the reliable measurement criteria for asset recognition not being met.

b) Reconciliation of movements

Reconciliations of the carrying amounts of each class of plant, equipment and leasehold improvements 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.

	Level 2 Buildings \$'000	Level 3 Building \$'000 s	Level 2 Land \$'000	Level 2 Heritage furniture \$'000	Plant and equipment \$'000	Computer hardware \$'000	Leasehold improvements \$'000	Total \$'000
2019								
Carrying value at 1 July	2,224	26,081	3,120	55	304	327	1,094	33,205
Additions	-	-	-	-	-	-	179	179
Disposals	-	-	-	-	-	-	-	-
Net additions (disposals) through restructuring	(2,224)	(26,081)	(3,120)	(25)	(304)	(35)	(13)	(31,805)
Work in Progress	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	(106)	(201)	(304)
Carrying value at 30 June	-	-	-	30	-	186	1,059	1,275
	Level 2 Buildings \$'000	Level 3 Building \$'000 s	Level 2 Land \$'000	Level 2 Heritage furniture \$'000	Plant and equipment \$'000	Computer hardware \$'000	Leasehold improvements \$'000	Total \$'000
2018								
Carrying value at 1 July	2,262	24,498	3,120	55	304	268	1,210	31,717
Additions	-	-	-	-	86	178	371	635
Disposals	-	-	-	-	(9)	-	(277)	(286)
Work in Progress	-	2,085	-	-	-	-	27	2,113
Depreciation	(38)	(502)	-	-	(77)	(119)	(238)	(974)
Carrying value at 30 June	2,224	26,081	3,120	55	304	327	1,094	33,205

Transfers between categories

There have been no transfers between Levels 1, 2 and 3 during the reporting period.

Valuation Techniques, inputs and processes

Level 2 Valuation Techniques and Inputs for Land and buildings

Valuation Technique: The valuation technique used to value land and buildings is the market approach that reflects recent transaction prices for similar properties and buildings (comparable in location and size).

Inputs: Prices and other relevant information generated by market transactions involving comparable land and buildings were considered. Regard was taken of the Crown Lease terms and tenure, as well as current zoning.

As a result of a restructuring of administrative arrangements, the Department relinquished its responsibility for Communities, Sport and Recreation, Silverdome and Family Violence Action Plan on 1 July 2018.

Level 2 Valuation Techniques and Inputs for Heritage and cultural assets

Valuation Technique: Heritage and cultural assets were considered specialised assets by the valuers and were measured using the sales comparison approach of market value, which considers the sales of similar or substitute properties and related market data and establishes a value estimate by processes involving comparison. In general, an item being valued is compared with sales of similar items that have been transacted in the open market. Listings and offerings may also be considered.

Inputs: In determining the value of heritage and cultural assets regard was given to the age and condition of the assets, to specifically comparable sales or sales information and in other cases the valuers own knowledge of the market. Also consideration was given to recent sales and sales of works by artists with similar standing in mind.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer.

There were no changes in valuation techniques during 2018-19.

Level 3 Valuation Techniques and Inputs for Buildings

Valuation Technique: The valuation technique used to value buildings is the depreciated replacement cost approach that reflects market prices of construction cost costs, the likely economic life of buildings, the condition of the buildings as at the date of inspection, and design aspects which may make the buildings less efficient than a modern replacement.

As a result of a restructuring of administrative arrangements, the Department relinquished its responsibility for Communities, Sport and Recreation, Silverdome and Family Violence Action Plan on 1 July 2018.

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

Description	Fair value at 30 June \$'000	Significant unobservable inputs used in valuation ¹	Possible alternative values for level 3 inputs	Sensitivity of fair value to changes in level 3 inputs
Buildings – specific purpose / use buildings – Silverdome		A – Construction costs B – Economic life of buildings C – Age and condition D – Design life	Note 1	The higher the construction costs the higher the fair value. The higher the useful life the higher the fair value.

Note 1: When valuing these assets, their existing use and unlikely alternative uses, are taken into account by valuers. As a result, it is most unlikely that alternative values will arise unless there are more changes in known inputs.

8.3 Infrastructure

Reconciliations of the carrying amounts of each class of infrastructure 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.

a) Carrying amount

	2019 \$'000	2018 \$'000
Infrastructure		
At cost		
TMD Data Centre	-	-
Less: accumulated depreciation	-	-
Total	-	-

b) Reconciliation of movements

	2019 \$'000	2018 \$'000
Carrying amount at start of year	-	42
Disposals	-	(35)
Depreciation expense	-	(7)
Carrying amount at end of year	-	-

8.4 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.

Intangible assets held by the Department are valued at fair value less any subsequent accumulated amortisation and any subsequent accumulated impairment losses where an active market exists. Where no active market exists, intangibles are valued at cost less any accumulated amortisation and any accumulated impairment losses.

	2019 \$'000	2018 \$'000
Intangibles		
a) Carrying Amount		
Intangibles		
Software at cost	3,421	3,695
Less: Accumulated depreciation	(2,819)	(2,835)
Total	602	861
b) Reconciliation of Movements		
Intangibles		
2019		
Carrying amount at start of year	861	804
Additions	-	191
Disposals	(10)	-
Depreciation	(249)	(135)
Carrying amount at end of year	602	861

Intangible assets for the Department are not revalued due to software having a limited useful life. See note 8.2.

8.5 Other non-financial assets

Prepayments are recognised when they occur and are measured at the nominal amount. Lease make-good is recognised at amortised cost.

a) Carrying amount

	2019 \$'000	2018 \$'000
Other current assets		
Prepayments	879	1,296
Total	879	1,296
Other non-current assets		
Lease make-good	513	513
Less: Accumulated amortisation	(239)	(187)
Total	274	325
Settled within 12 months	879	1,296
Settled in more than 12 months	274	325
Total Other non-financial assets	1,153	1,622

b) Reconciliation of movements

	Prepayments \$'000	Lease makegood \$'000	Total \$'000
2019			
Carry amount as at 1 July	1,296	325	1,622
Additions	879	-	879
Disposals	(1,296)	-	(1,296)
Amortisation Expense	-	(51)	(51)
Balance at end of financial year	879	274	1,153
	Prepayments \$'000	Lease makegood \$'000	Total \$'000
2018			
Carry amount as at 1 July	2,210	428	2,638
Additions	1,296	-	1,296
Disposals	(2,210)	(52)	(2,262)
Amortisation Expense	-	(51)	(51)
Balance at end of financial year	1,296	325	1,622

NOTE 9 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.

9.1 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.

	2019 \$'000	2018 \$'000
Creditors	-	697
Accrued Expenses	615	2,827
Total	615	3,524
Settled within 12 Months	615	3,524
Settled in more than 12 Months	-	-
Total	615	3,524

Settlement is usually made within 30 days.

9.2 Interest bearing liabilities

Bank loans and other loans are initially measured at fair value, net of transaction costs. Bank loans and other loans are subsequently measured at amortised cost using the effective interest rate method, with interest expense recognised on an effective yield basis.

The effective interest rate method is a method of calculating the amortised cost of a financial liability and allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or where appropriate, a shorter period.

	2019 \$'000	2018 \$'000
Loans from the State Government	-	339
Total	-	339
Settled within 12 months	-	339
Settled in more than 12 months	-	-
Total	-	339

9.3 Provisions

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

a) Carrying amount

	2019 \$'000	2018 \$'000
(a) Carrying Amount		
Operating lease make-good provisions	659	602
Total	659	602
Settled within 12 months	-	-
Settled in more than 12 months	659	602
Total	659	602

b) Reconciliation of movements in provisions

	Lease make-good		Total Provisions	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Carry amount as at 1 July	602	645	602	645
Increases	-	-	-	-
Charges against provision	-	-	-	-
Reversals	-	(51)	-	(51)
Changes in discounting	58	8	58	8
Balance at 30 June	659	602	659	602

9.4 Employee benefits

Liabilities for wages and salaries and recreation leave are recognised when the 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.

	2019 \$'000	2018 \$'000
Accrued salaries	479	499
Recreational leave	4,427	4,785
Long services leave	8,817	9,579
Total	13,722	14,863
Settled within 12 months	12,466	13,315
Settled in more than 12 months	1,257	1,548
Total	13,722	14,863

9.5 Other liabilities

Other liabilities are recognised in the Statement of Financial Position when it is probable that the 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.

Other liabilities consist of employee benefits on costs, revenue received in advance, appropriation carried forward from current year under Section 8A(2) carry forward in the *Public Account Act 1986* and a lease incentive liability.

	2019 \$'000	2018 \$'000
Revenue received in advance		
Other revenue received in advance	660	882
Revenue in advance – Section 8(A)2 carry forward	-	837
Total Other Liabilities	660	1,719
Settled within 12 months	660	1,719
Settled in more than 12 months	-	-
Total	660	1,719

NOTE 10 Commitments and Contingencies

10.1 Schedule of commitments

	2019 \$'000	2018 \$'000
By Type		
Operating lease commitments		
Operating leases	9,554	11,090
Total operating lease commitments	9,554	11,090
Other Rental commitments		
Rent for Crown owned properties	3,149	3,335
Rent for Crown leased properties	29,825	31,478
Total other rental commitments	32,974	34,812
By maturity		
Operating lease commitments		
One year or less	3,085	3,140
From one to five years	5,147	6,104
More than five years	1,322	1,846
Total operating lease commitments	9,554	11,090
Other Rental commitments		
One year or less	3,985	3,912
From one to five years	15,939	15,649
More than five years	13,049	15,250
Total other rental commitments	32,974	34,812

Operating Lease Commitments

The Department has entered into a number of operating lease agreements for buildings and office equipment, where the lessors effectively retain all the risks and benefits incidental to ownership of the items leased. Equal instalments of lease payments are charged to the Statement of Comprehensive Income over the lease term, as this is representative of the pattern of benefits to be derived from the leased property.

The Department is prohibited by Treasurer's Instruction 502 *Leases* from holding finance leases.

Lease income from operating leases where the Department is a lessor is recognised in income on a straight line basis.

Photocopiers

- Lease payments are determined at time of lease agreement and are paid quarterly.
- Lease terms are for four or five years with no change to the lease rate.

Motor Vehicles

- The Government Motor Vehicle fleet is administered by Lease Plan.
- Lease payments vary according to the type of vehicle.
- Generally all lease terms are for a period of three years or 60,000 kilometres, whichever occurs first.

Properties

- Commercial property lease payments are generally payable monthly in advance in accordance with the terms and conditions of the lease.
- All lease terms vary and generally will contain a provision for an extension of lease for a further term/s.
- Leases contain provision for rent reviews and the rate is adjusted in accordance with the terms and conditions outlined in the lease document. Generally, rent is reviewed to market, CPI or fixed increase.
- Lease agreements do not contain provision for purchase on cessation.
- Lease agreements have been reviewed for make good provisions. (Note 9.3)

Water Coolers

- Lease payments are determined at time of lease agreement and are paid yearly in advance.
- Lease terms are for one year with no change to the lease rate.

Other Rental Commitments

- Rental assessments for Crown Owned properties and subsequent rental payments were previously set by the Valuer-General but in more recent years have been the subject of CPI movement.
- Rental payments for Crown leased properties administered by the Department of Treasury and Finance are made annually.

10.2 Contingent assets and liabilities

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

Quantifiable contingencies

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

A quantifiable contingent liability is a 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 a 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.

The Department has recognised a value in expenses, assets and liabilities for the potential make-good on leases for two properties. These two leases each have a make-good estimated value of \$274,000 and over and are not included in the quantifiable contingent assets and liabilities. See Notes 6.5, 8.5 and 9.3.

	2019 \$'000	2018 \$'000
Quantifiable contingent liabilities		
Potential make good on lease	109	85
Litigation claim	-	356
Total quantifiable contingent liabilities	109	441
Quantifiable contingent assets		
Lease hold improvement – make good	78	72
Total quantifiable contingent assets	78	72

NOTE II Reserves

II.1 Reserves

	Land \$'000	Buildings \$'000	Heritage and cultural assets \$'000	Lease makegood \$'000	Total \$'000
2019					
Asset revaluation reserve					
Balance at the beginning of financial year	398	2,892	10	-	3,300
Revaluation increments/ (decrements)	-	-	-	-	-
Transfers to accumulated reserves	(398)	(2,892)	-	-	(3,290)
Balance at end of financial year	-	-	10	-	10
2018					
Asset revaluation reserve					
Balance at the beginning of financial year	398	2,892	10	366	3,666
Revaluation increments/ (decrements)	-	-	-	-	-
Transfers to accumulated surplus	-	-	-	(366)	(366)
Balance at end of financial year	398	2,892	10	-	3,300

Nature and purpose of reserves

Asset Revaluation Reserve

The Asset Revaluation Reserve is used to record increments and decrements on the revaluation of Buildings, Land and Heritage assets (furniture), as described in Note 8.2.

II.2 Administrative Restructuring

Net assets relinquished are designated as distributions to owners and adjusted through equity. Net assets transferred are initially recognised at the amounts at which they were recognised by the transferring department immediately prior to the transfer.

As a result of a restructuring of administrative arrangements, the Department relinquished its responsibility for Communities, Sport and Recreation, Silverdome and Family Violence Action Plan on 1 July 2018.

In respect of activities relinquished, the Department transferred the following assets and liabilities to Department of Communities Tasmania:

	2019 \$'000	2018 \$'000
Net assets relinquished on restructure		
Financial assets		
Cash and deposits	1,048	-
Receivables	75	-
Non-financial assets		
Land	3,120	-
Buildings	28,305	-
Plant, equipment and leasehold improvements	379	-
Other non-financial assets	6	-
Total assets relinquished	32,933	-
Financial Liabilities		
Payables	(680)	-
Non-financial liabilities		
Employee benefits	(1,786)	-
Other non-financial liabilities	(18)	-
Total liabilities relinquished	(2,484)	-
Net assets (liabilities) relinquished on restructure	30,449	-
Net contribution by the Government as owner during the period	-	-

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

NOTE 12 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 Special Deposits and Trust Fund, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

12.1 Cash and deposits

Cash and deposits includes the balance of the Special Deposits and Trust Fund Accounts held by the Department, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2019 \$'000	2018 \$'000
Special Deposits and Trust Fund balance		
T520 Department of Premier and Cabinet Operating Account	2,960	2,906
T631 Digital Strategy and Services Operating Account	4,936	3,944
T773 Sport and Recreation Tasmania	-	93
T816 Department of Premier and Cabinet Service Tasmania Account	1,202	1,628
Total	9,098	8,571
Other cash held		
Petty cash	3	3
Service Tasmania Shop Cash Floats	67	86
Total	70	89
Total cash and deposits	9,168	8,660

The funds held in T520 as at 30 June 2019 are primarily for projects yet to commence or commenced but not completed for which specific Commonwealth or State funds were allocated. The funding held in the trust fund for Australian and State government funded projects commenced but not completed totals \$1.233m.

The funds held in T631 as at 30 June 2019 include Commonwealth or State funds allocated to projects yet to commence or commenced but not completed. These projects include the transfer to Infrastructure as a Service, and the move to Office 365 for the Whole of Government email services. There is also a requirement to have reserves to meet normal operating liquidity requirements (\$2m).

The funds held in T816 as at 30 June 2019 is operating cash carried forward to 2019-20 and related to timing of operating activities.

12.2 Reconciliation of net result to net cash from operating activities

	2019 \$'000	2018 \$'000
Net result	(2,027)	4,863
Depreciation and amortisation	607	1,168
Interest on unwinding of lease make-good discount	58	8
(Gain) loss from sale of non-financial assets	10	(159)
Decrease (increase) in Receivables	4,538	(5,261)
Decrease (Increase) in Tax assets	851	(657)
Decrease (Increase) in Accrued revenue	326	(208)
Decrease (Increase) in Prepayments	417	914
Administrative Restructure – Change in Assets	(82)	-
Increase (Decrease) in Employee Benefits	(1,141)	552
Increase (Decrease) in Creditors	(697)	(690)
Increase (Decrease) in Accrued Expenses	(2,047)	2,098
Increase (Decrease) in Other Liabilities	(1,059)	(1,466)
Administrative Restructure – Change in Liabilities	2,484	-
Net cash provided (used) by operating activities	2,238	1,162

12.3 Acquittal of capital investment and special capital investment funds

The Department received Works and Services Appropriation funding and revenues from the Economic and Social Infrastructure Fund 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

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Capital Investment Program			
Service Tasmania Shop funding	250	500	212
Silverdome WHS Project	-	-	1,802
Total	250	500	2,014
Total Project Expenditure	250	500	2,014

b) Classification of cash flows

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

	2019 Actual \$'000	2018 Actual \$'000
Cash Outflows		
Supplies and Consumables	500	290
Payments for acquisition of Assets	-	1,724
Total Cash Outflows	500	2,014

12.4 Financing facilities

Digital Strategy and Services has a Westpac operating bank account with an overdraft facility limit of \$500,000.

	2019 Actual \$'000	2018 Actual \$'000
Westpac Digital Strategy and Services Operating account		
Amount unused	500	500
Total	500	500
Total Financing Facilities	500	500

12.5 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.

	Borrowings \$'000	Total \$'000
2019		
Balance as at 1 July 2018	339	339
Changes from financing cash flows:		
Cash Repayments	(339)	(339)
Balance as at 30 June 2019	-	-
	Borrowings \$'000	Total \$'000
2018		
Balance as at 1 July 2017	709	709
Changes from financing cash flows:		
Cash Received	-	-
Cash Repayments	(370)	(370)
Balance as at 30 June 2018	339	339

NOTE 13 Financial Instruments

13.1 Risk exposures

a) Risk management policies

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

- 1) credit risk;
- 2) liquidity risk; and
- 3) market risk.

The Head of Agency 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 their contractual obligations.

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)
Financial Assets		
Receivables	The Department has a debt management policy with processes surrounding the raising of debts payable to the Department and the management of outstanding debts. The Department does not have a significant exposure to credit risk as departmental receivables are mainly from other government entities. The Department does not consider a need to have a provision for impairment.	General terms of trade are 30 days.
Cash and Deposits	Cash and deposits are recognised at face value.	Cash includes notes, coins, deposits held at call with a financial institution and funds held in the Special Deposits and Trust Fund account.

The Department's maximum exposures to credit risk at reporting date in relation to each class of recognised financial assets is the carrying amount of those assets as indicated in the Statement of Financial Position, net of any allowances for losses.

The Department does not have any significant exposure to credit risk.

Receivable age analysis – expected credit loss

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 2019 and 1 July 2018 (adoption of AASB9) are as follows.

Expected credit loss analysis of receivables as at 30 June 2019

	Not past due \$'000	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-90 days \$'000	Past due 91+days \$'000	Total \$'000
Expected credit loss rate (A)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total gross carrying amount (B)	4,535	534	22	(2)	46	5,136
Expected credit loss (AxB)	-	-	-	-	-	-

Expected credit loss analysis of receivables as at 1 July 2018 (adoption date of AASB9)

	Not past due \$'000	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-90 days \$'000	Past due 91+days \$'000	Total \$'000
Expected credit loss rate (A)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total gross carrying amount (B)	10,458	296	69	-	28	10,851
Expected credit loss (AxB)	-	-	-	-	-	-

The following table is for comparative purposes only, and represents the age analysis that was published as part of the Department's 2017-18 financial statements under the previous accounting standards.

Analysis of financial assets that are past due at 30 June 2018 but not impaired

	Not past due \$'000	Past due 30 days \$'000	Past due 60 days \$'000	Past due 90 days \$'000	Total \$'000
Receivables	10,458	296	69	28	10,851

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. The Department does not have any significant exposure to liquidity risk.

The Department has policies in place to manage liabilities as they fall due. The Department's budget policy enables the identification of issues and initiatives that have a budgetary impact and where appropriate to seek adequate funding to meet commitments as they arise.

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.

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)
Financial liabilities		
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.	Settlement is usually made within 30 days.
Interest bearing liabilities	Bank loans and other loans are initially measured at fair value, net of transaction costs. Bank loans and other loans are subsequently measured at amortised cost using the effective interest rate method, with interest expense recognised on an effective yield basis. The effective interest rate method is a method of calculating the amortised cost of a financial liability and allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or where appropriate, a shorter period.	As at 30 June 2019, the Department did not have interest bearing financial instruments.

2019 Maturity analysis for financial liabilities

	1 Year \$'000	2 Years \$'000	3 Years \$'000	4 Years \$'000	5 Years \$'000	>5 Years \$'000	Undiscounted Total \$'000	Carrying Amount \$'000
Financial liabilities								
Payables	615	-	-	-	-	-	615	615
Interest bearing liabilities	-	-	-	-	-	-	-	-
Total	615						615	615

2018 Maturity analysis for financial liabilities

	1 Year \$'000	2 Years \$'000	3 Years \$'000	4 Years \$'000	5 Years \$'000	>5 Years \$'000	Undiscounted Total \$'000	Carrying Amount \$'000
Financial liabilities								
Payables	3,524	-	-	-	-	-	3,524	3,524
Interest bearing liabilities	339	-	-	-	-	-	339	339
Total	3,863						3,863	3,863

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.

The Department manages a number of accounts under the *Public Account Act 1986* and in accordance with the *Financial Management Act 2016*, including the Treasurer's Instructions.

The Department's only interest bearing financial instrument was fully settled in May 2019. Therefore the Department does not currently have any significant exposure to interest rate risk.

Sensitivity Analysis of Department's Exposure to possible Changes in Interest Rates.

The Department has performed a sensitivity analysis relating to its exposure to interest rate risk as at balance date.

- The Department operates a collection account and an expenditure account. No interest is applied to these accounts.
- Receivables are mainly from other government entities with credit terms of 30 days. Interest is not applied to other agencies on overdue amounts.
- The Department's accounts payable policy and procedures is to pay accounts within 30 days unless other trading terms have been agreed. This is deemed to provide no interest rate risk to the Department.
- The Department does not have financial leases or financial guarantees.

As at 30 June 2019, the Department did not have interest bearing financial instruments and no significant exposure to changes in interest rates.

A change in the variable rate of 100 basis points would not have a material effect on the Department's profit and loss or equity.

Sensitivity Analysis of Department's Exposure to Possible changes in Interest Rates

	Statement of Comprehensive Income		Equity	
	100 basis points increase	100 basis points decrease	100 basis points increase	100 basis points decrease
30 June 2019				
Loan from Treasury	(2)	2	(2)	2
Net Sensitivity	(2)	2	(2)	2

	Statement of Comprehensive Income		Equity	
	100 basis points increase	100 basis points decrease	100 basis points increase	100 basis points decrease
30 June 2018				
Loan from Treasury	(5)	5	(5)	5
Net sensitivity	(5)	5	(5)	5

This analysis assumes all other variables remain constant. The analysis was performed on the same basis for 2018.

13.2 Categories of financial assets and liabilities

AASB 9 Carrying amount

	2019 \$'000
Financial assets	
Amortised cost	5,136
Total	5,136
Financial Liabilities	
Financial liabilities measured at amortised cost	615
Total	615

AASB 139 Carrying amount

	2018 \$'000
Financial assets	
Loans and receivables	10,851
Total	10,851
Financial Liabilities	
Financial liabilities measured at amortised cost	3,863
Total	3,863

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

	Carrying Amount 2019 \$'000	Net Fair Value 2019 \$'000	Carrying Amount 2018 \$'000	Net Fair Value 2018 \$'000
Financial assets				
Petty cash	70	70	89	89
Cash in Special Deposits and Trust Fund	9,097	9,097	8,571	8,571
Receivables	5,135	5,135	10,851	10,851
Total financial assets	14,302	14,302	19,511	19,511
Financial liabilities				
Payables	615	615	3,524	3,524
Interest bearing liabilities	-	-	339	339
Total financial liabilities	615	615	3,863	3,863

13.4 Net Fair Values of Financial Assets and liabilities

	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net Fair Value Level 3 \$'000	Net Fair Value Total \$'000
2019				
Financial Assets				
Petty Cash	70	-	-	70
Cash in Special Deposits and Trust Fund	9,097	-	-	9,097
Receivables	5,135	-	-	5,135
Total Financial Assets	14,302	-	-	14,302
Financial Liabilities				
Payables	615	-	-	615
Total Financial Liabilities	615	-	-	615
2018				
Financial Assets				
Petty Cash	89	-	-	89
Cash in Special Deposits and Trust Fund	8,571	-	-	8,571
Receivables	10,851	-	-	10,851
Total Financial Assets	19,511	-	-	19,511
Financial Liabilities				
Payables	3,524	-	-	3,524
Interest Bearing Liabilities	339	-	-	339
Total Financial Liabilities	3,863	-	-	3,863

The recognised fair values of financial assets and financial 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 a financial instrument. 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 include 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 14 Notes to Administered Statements

14.1 Explanations of material variances between budget and actual outcomes

The variances between Budget estimates and actual outcomes were not material. The variance was less than both 10 per cent of Budget estimate and \$500,000.

14.2 Administered revenue from Government

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

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

	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Appropriation revenue – recurrent			
Reserved by law – Tasmanian Community Fund	-	-	6,529
Reserved by law – Tasmanian Icon – State Cricket Team	-	-	500
Total revenue from Government	-	-	7,029

14.3 Administered transfer expenses

	2019 Actual \$'000	2018 Actual \$'000
Transfer to Tasmanian Community Fund	-	6,529
Transfer to Tasmanian Icon – State Cricket Team	-	500
Total	-	7,029

NOTE 15 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.

During 2017-18, the Department held monies in a trustee capacity on behalf of the Tasmanian Community Fund.

On 1 July 2018 the responsibility for the Tasmanian Community Fund was transferred to the Department of Communities Tasmania.

As the Department performed only a custodial role in respect of these monies, and because the monies cannot be used for achievement of the Department's objectives, transactions and balances relating to a trustee arrangement are not recognised as departmental revenues, expenses, assets or liabilities in these Financial Statements.

Account/Activity	Opening balance \$'000	Net transactions during 2018-19 \$'000	Closing balance \$'000
T423 Tasmanian Community Fund Board	11,476	(11,476)	-

NOTE 16 Events Occurring After Balance Date

An agreement was reached to transfer all of DPAC's heritage assets to the Department of Treasury and Finance on 1 July 2019. The value of the heritage assets at the last valuation date was \$30,000.

The Public Sector Union Wages Agreement 2018 was registered by the Tasmanian Industrial Commission on 19 August 2019. As part of the terms of this Agreement, departmental employees covered by the Tasmanian State Service Award, are entitled to receive an increase of 2.1 per cent per annum effective from the pay period commencing on 13 December 2018. The Department is expecting to pay this retrospective increase in respect of the period from 13 December 2018 to 30 June 2019 by 18 September 2019. The estimated amount of the payment is \$679,000.

NOTE 17 Significant Accounting Policies and Judgements

17.1 Objectives and funding

The Department of Premier and Cabinet (the Department) provides a broad range of services to Cabinet, other Members of Parliament, the Governor of Tasmania, Government agencies and the community. The Department works closely with the public sector, the community, local government, the Australian Government and other state and territory governments.

The Department is a central agency of the Tasmanian Government. The Ministers whom the Department supports as of 30 June 2019 are the Premier, the Minister for Local Government, the Minister for Science and Technology, the Minister for Environment, the Minister for Aboriginal Affairs, the Minister for Disability Services and Community Development, the Minister for Sport and Recreation, and the Minister for Women.

The Department also provided administrative support to the Local Government Board.

The Department plays an important role in whole-of-government policy co-ordination, issues management, inter-governmental relations, information technology and telecommunications, public sector management, and coordination of government services through Service Tasmania.

The Department delivers a range of outputs to support the activities of other public sector organisations. These services encompass state service management, project management, information resource management, inter-agency human resource management and across government telecommunication and computing services.

Departmental activities contributing towards these outcomes are classified as either controlled or administered. Controlled activities include the use of assets, liabilities, revenues and expenses controlled or incurred by the Department in its own right. Administered activities include the management or oversight by the Department on behalf of the Government of items controlled or incurred by the Government, as reported in Note 2.4.

The Department is a Tasmanian Government not-for-profit entity funded through a mixture of Parliamentary appropriations and retained revenues. It provides the following services on a fee-for-service basis:

- training; and
- telecommunications and computing.

The Financial Statements encompass all funds through which the Department controls resources to carry out its functions.

17.2 Basis of accounting

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

- Australian Accounting Standards and interpretations issued by the Australian Accounting Standards Board; and
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*.
- The Financial Statements were signed by the Secretary (or Acting Secretary) on 26 September 2019.
- Compliance with the Australian Accounting Standards (AAS) may not result in compliance with International Financial Reporting Standards (IFRS), as the AAS includes 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 for those changes outlined in Note 17.5.
- The Financial Statements have been prepared on the basis that the Department is 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.

17.3 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.

17.4 Functional and presentation currency

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

17.5 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 Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. These include:

- AASB 7 *Financial Instruments: Disclosures* – the objective of this Standard is to require entities to provide disclosures in their financial statements that enable users to evaluate the significance of financial instruments for the entity's financial position and performance; and the nature and extent of risks arising from financial instruments to which the entity is exposed during the period and at the end of the reporting period, and how the entity manages those risks. The amendments to this Standard have resulted in a reconciliation being required where there is a reclassification of financial assets or liabilities resulting from the adoption of AASB 9. The financial impact is nil.
- AASB 9 *Financial Instruments* – the objective of this Standard is to establish principles for the financial reporting of financial assets and financial liabilities that will present relevant information to users of financial statements for their assessment of the amounts, timing, uncertainty of an entity's future cash flows, and to make amendments to various accounting standards as a consequence of the issuance of AASB 9. AASB 9 has replaced accounting for impairment losses with a forward looking expected credit loss approach. The Department has applied AASB 9 retrospectively and has not restated comparative information which was reported under AASB 139. Any differences arising from the adoption of AASB 9 have been recognised directly to equity. The effect of the change in impairment model to that of expected credit loss under AASB 9 is nil.

AASB 9 introduces new classification and measurement requirements. This has had the following impact on the Department.

	Measurement category		Carrying amount		
	AASB 139	AASB 9	30 June 2018 \$000's	1 July 2018 \$000's	Difference \$000's
Trade and Other Receivables	Loans and Receivables	Amortised Cost	10,851	10,851	-
Total			10,851	10,851	-

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

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

- AASB 15 *Revenue from Contracts with Customers* – The objective of this Standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing, an uncertainty of revenue and cash flows arising from a contract with a customer. In accordance with 2015-8 Amendments to Australian Accounting Standards – Effective Date of AAS 15, this Standard applies to annual reporting periods beginning on or after 1 January 2018. Where an entity applies the Standard to an earlier annual reporting period, it shall disclose that fact.

The Department's sources of income have been assessed as follows:

Income Source	Effect of AASB 15
Appropriations	No change to current recognition.
Grants – Recurrent	No change to current recognition.
Grants – Special Purpose	No material grants received during 2018-19.
Grants – Capital	No material grants with construction still in progress at 30 June 2019.
User Charges	Minor and infrequent, immaterial. No change to current recognition.
Sale of Goods and Services	Goods and services are of a nature that there will be no material changes to current recognition.

It is not anticipated that there will be any material financial impact.

- 2014-5 *Amendments to Australian Accounting Standards arising from AASB 15* – The objective of this Standard is to make amendments to Australian Accounting Standards and Interpretations arising from the issuance of AASB 15 *Revenue from Contracts with Customers*. This Standard applies when AASB 15 is applied, except that the amendments to AASB 9 (December 2009) and AASB 9 (December 2010) apply to annual reporting periods beginning on or after 1 January 2018. This Standard shall be applied when AASB 15 is applied. Based on the assessment undertaken for the effect of AASB 15 set out in the above paragraph, it is not anticipated there will be any material financial impact.
- 2016-3 *Amendments to Australian Accounting Standards – Clarifications to AASB 15* – The objective of this Standard is to clarify the requirements on identifying performance obligations, principal versus agent considerations and the timing of recognising revenue from granting a licence. This Standard applies to annual periods beginning on or after 1 January 2018. The impact is enhanced disclosure in relation to revenue. It is not anticipated that there will be any material financial impact.
- AASB 16 *Leases* – The objective of this Standard is to introduce a single lessee accounting model and require a lessee to recognise assets and liabilities. This Standard applies to annual reporting periods beginning on or after 1 January 2019. The standard will result in most of the Department's operating leases being brought onto the Statement of Financial Position and additional note disclosures. The calculation of the lease liability will take into account appropriate discount rates, assumptions about the lease term, and required lease payments. A corresponding right to use asset will be recognised, which will be amortised over the term of the lease. There are limited exceptions relating to low-value assets and short-term leases with a term at commencement of less than 12 months. Operating lease costs will no longer be shown. The Statement of Comprehensive Income impact of the leases will be through amortisation and interest charges. The Department's current operating lease costs is shown at note 6.3. In the Statement of Cash Flows lease payments will be shown as cash flows from financing activities instead of operating activities. Further information on the Department's current operating lease position can be found at note 10.1. The financial impact is estimated to be a \$4.19 million increase in non-financial assets and a \$4.19 million increase in non-financial liabilities.
- AASB 1058 *Income of Not-for-Profit Entities* – The objective of this Standard is to establish principles for not-for-profit entities that apply to transactions where the consideration to acquire an asset is significantly less than fair value principally to enable a not-for-profit entity to further its objectives, and the receipt of volunteer services. This Standard applies to annual reporting periods beginning on or after 1 January 2019. The impact is enhanced disclosure in relation to income of not-for-profit entities. No assets have been identified as having been acquired at less than fair value, and current engagement of volunteers is minor and infrequent. It is not anticipated that there will be any material financial impact.
- AASB 1059 *Service Concession Arrangements: Grantors* – The objective of this Standard is to prescribe the accounting for a service concession arrangement by a grantor that is a public sector entity. This Standard applies on or after 1 January 2019. The impact of this standard is enhanced disclosure in relation to service concession arrangements for grantors that are public sector entities. No service concession arrangements have been identified within the Department. It is not anticipated that there will be any material financial impact.

17.6 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.

17.7 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 changes in accounting policy on comparative figures are at Note 17.5.

17.8 Rounding

All amounts in the Financial Statements have been rounded to the nearest thousand dollars unless otherwise stated. As a consequence, rounded figures may not add to totals. Amounts less than \$500 are rounded to zero and are indicated by the symbol "...".

17.9 Departmental taxation

The Department is exempt from all forms of taxation except Fringe Benefits Tax and the Goods and Services Tax (GST).

17.10 Goods and services tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, 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 operating, investing or financing activities which is recoverable from, or payable to, the Australian Tax Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

17.11 Superannuation liability

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

Appendix B:

Legislation administered

Legislation administered by DPAC in 2018-19 is listed below. All legislation, including any amending Acts, is available at the Tasmanian Legislation website www.legislation.tas.gov.au.

PREMIER

Administrative Arrangements (Miscellaneous Amendments) Act 1990

Administrative Arrangements Act 1990

Anglican Church of Australia (All Saints Church) Act 1989

Anglican Church of Australia (Stanley Parsonage) Act 1984

Anglican Church of Australia Constitution Act 1973

Australia Acts (Request) Act 1985

Australia Acts (Request) Act 1999

Baptist Union Incorporation Act 1902

Brand Tasmania Act 2019

Church of England (Rectory of St. James the Apostle) Act 1980

Churches of Christ Tasmania Act 1978

Churches of Christ, Scientist, Incorporation Act 1980

Coastal and Other Waters (Application of State Laws) Act 1982

Constitution (Doubts Removal) Act 2009

Constitution (State Employees) Act 1944

Constitution (Validation of Taxing Acts) Act 1991

Constitution Act 1934

Constitutional Powers (Coastal Waters) Act 1979

Crown Servants' Reinstatement Act 1970

Daylight Saving Act 2007

Glebe Lands Act 1865

Governor of Tasmania Act 1982 except in so far as it relates to the superannuation entitlements of the Governor

Hobart Hebrew Congregation Act 1958

Jim Bacon Foundation (Winding-up) Act 2013

Legislation Publication Act 1996

Legislative Council Elections Act 1999

National Broadband Network (Tasmania) Act 2010

Parliament House Act 1962

Parliamentary (Disclosure of Interests) Act 1996

Parliamentary Privilege Acts 1858, 1885, 1898 and 1957

Parliamentary Salaries, Superannuation and Allowances Act 2012 except in so far as it relates to the superannuation entitlements of members of Parliament

Police Service Act 2003 in so far as it relates to the appointment to, and employment in, the office of Commissioner of Police

Presbyterian Church Acts 1896 and 1908

Presbyterian Church of Australia Acts 1901 and 1971

Public Accounts Committee Act 1970

Public Works Committee Act 1914 except in so far as it relates to the conditions precedent to commencing public works

Roman Catholic Church Property Act 1932

Standard Time Act 1895

State Coastal Policy Validation Act 2003

State Policies and Projects (Validation of Actions) Act 2001

State Policies and Projects Act 1993 except Part 4 and the making of regulations under section 46, in so far as those regulations relate to Part 4

State Service (Savings and Transitional Provisions) Act 2000

State Service Act 2000

Statutory Authorities Act 1962

Subordinate Legislation Committee Act 1969

Succession to the Crown (Request) Act 2013

Tasmania Together Progress Board Repeal Act 2012

Tasmanian Early Years Foundation (Winding-up) Act 2016

Tsuneichi Fujii Fellowship Trust (Winding-up) Act 2008

Uniting Church in Australia Act 1977

MINISTER FOR ENVIRONMENT

Climate Change (State Action) Act 2008

MINISTER FOR LOCAL GOVERNMENT

Burial and Cremation Act 2002

Dog Control Act 2000

Glenorchy City Council (Dismissal of Councillors) Act 2017

Local Government (Highways) Act 1982

Local Government (Savings and Transitional) Act 1993

Local Government Act 1993

Ockerby Gardens Helipad Act 1999

Appendix C:

Recipients of Grants and Government Contributions

Security and Emergency Management Grants – recipients

Organisation	\$	Purpose
West Tamar Council	200,000	Beaconsfield Mine Shaft Project
Hobart City Council	86,000	Towards Flood Management studies
Kingborough Council	56,800	Towards the Whitewater Creek Flood study
Hobart City Council	52,942	To enable the completion of the Stories of Resilience – Storytelling Project
Hobart City Council	50,000	To engage an artist to create a Public Art Work to support recovery
Derwent Catchment Project Inc	38,500	Increase community resilience and capacity to respond and recover from extreme weather
Kingborough Council	35,135	Towards investigation of the impacts of the May 2018 extreme weather event in Blackmans Bay
Kingborough Council	35,135	Investigate impacts of the May 2018 extreme weather event in the Kingston CBD
Dunalley Golf Club Inc	30,000	Towards construction of tennis court within the Dunalley Golf Club Precinct
Hobart City Council	25,000	To enable the employment of a Project Officer and establish working groups
Kingborough Council	21,750	Towards a Community Recovery Fund Community Survey
Kingborough Council	20,000	Towards Community Recovery Fund emergency management roadshows
Kingborough Council	19,000	Towards a Community Recovery Fund emergency volunteer team
Derwent Valley Council	16,967	To purchase and install two all-weather notice boards for Lachlan and Molesworth
Hobart City Council	9,500	To deliver a community art project – children and young people affected by extreme weather
The Royal Automobile Club of Tasmania	9,431	Towards the RACT Emergency Storm Fund
Hobart City Council	9,000	To deliver in partnership Disaster Ready and Communicating in Recovery workshops
Australian Red Cross Society	7,611	Towards the Outreach Capability Project
TOTAL	722,772	

Premier's Discretionary Fund – Recipients

Organisation	\$	Purpose
Variety – The Children's Charity Tas	10,000	Towards cost of the 29th TasBash
Reconciliation Tasmania	10,000	Towards costs of reconciliation festival
Great Lake Community Centre	6,050	Towards cost of purchase of new oven
Southern Midlands Community Radio Station	6,000	Towards costs of transmitter repairs
A Fairer World	6,000	Towards developing our diversity and inclusion workplace program
Reconciliation Tasmania	5,000	Towards cost of Mannalargenna Day Celebrations
Rosny College	5,000	Towards cost of travel to Japan for students in Spring Board Program
Regional Arts Network Tasmania	5,000	Towards cost of Women's Art Prize Tasmania
Nayri Niara Good Spirit Festival	5,000	Towards costs of hosting event
Claremont College	5,000	Towards costs of overseas travel
West Winds Community Centre	4,600	Towards purchase of a ride-on mower and track lighting
Tasmanian Young Achiever Awards	4,400	Towards costs of Premier's prize
Geeveston Community Centre Inc	4,004	Towards costs of new dust extraction system
Community Housing Ltd	3,500	Towards cost of scholarship program
Carlton Park Surf Life Saving Club	3,500	Towards costs of commercial dishwasher

Organisation	\$	Purpose
City of Devonport Brass Band	3,342	Towards cost of building maintenance
Encore Theatre Company	3,190	Towards costs of equipment
Wynyard Community Men's Shed	3,082	Towards cost of replacing stolen tools
Hellyer District Scout Association	3,000	Towards cost of installing solar power system
New Town High School	3,000	Towards cost of construction of doors and hinges
Rokeby Childcare Centre	3,000	Towards cost of equipment and resources
Kingston Beach Regatta Association Inc	3,000	Towards costs of 2019 event
West Tamar Arts Group	3,000	Towards cost of printing brochures for Artentwine 2018
George, Graeme	3,000	Towards cost of Event – Daniel Geale Testimonial Dinner
Bruny Island Easter Carnival	3,000	Towards the cost of running the event
Port Cygnet Men's Shed Inc	3,000	Towards costs of expo
Channel Men's Shed Inc	2,909	Towards costs of upgrading social facilities
Penguin Bowls Club	2,500	Towards cost of an event
Break O'Day Business Enterprise Centre	2,500	Towards cost of conducting a Business Confidence and Intentions survey
Launceston College	2,500	Towards costs of overseas travel
Southern Tasmanian Axeman's Association	2,500	Towards cost of 2019 event
St Helens Golf Club	2,500	Towards cost of drilling for irrigation purposes
Uniting Care Tasmania	2,500	Towards cost of operating the No Bucks program
Scottsdale RSL Sub Branch Inc	2,400	Towards costs of laying commemorative pavers
South Arm Peninsula Residents Association Inc	2,360	Towards an external storage facility to assist expansion of op shop
The Story Island Project	2,306	Towards cost of construction of Street Library
Kentish Rowing Club	2,250	Towards costs of shade sail for toddler area
Burnie Surf Life Saving Club Inc	2,000	Towards costs of purchase of water sports equipment
Wynyard RSL Sub-Branch	2,000	Towards cost of special event
Break O'Day Community Triathlon Group	2,000	Towards cost of a community triathlon
Van Diemen's Street Rod Club	2,000	Towards cost of Deloraine Street Car Show 2019
Burnie Coastal Art Group Inc	2,000	Towards cost of hosting Tasart Exhibition
West Coast Connect Inc	2,000	Towards cost of a new CnC Laser Machine
Rotary Club of Kings Meadows	2,000	Towards cost of employment event
Vietnam Veterans Association of Australia	2,000	Towards cost of a new trailer
Diwali Working Committee	2,000	Towards cost of festival
Frankly Diversity	2,000	Towards cost of Frankly Women's Forum
Ibbott, Georgie	2,000	Towards cost of international travel
King Island Boat Club	2,000	Towards cost of transporting dinghies for sailing competition
Mollison, Sally	2,000	Towards cost of launching a film at the 2019 National Rural Health Conference
MyState Student Film Festival	2,000	Towards cost of 2018 MyState Student Film Festival
St Brendan's Church Alonnah	2,000	Towards cost of painting church
Tassie Freezing for MND	2,000	Towards Big Freeze 3 Event
Visibility Tas	2,000	Towards cost of furniture, equipment and toys
Women Of The Island	2,000	Towards costs of printing costs for the production of corflutes
Older Persons Electronic Network	2,000	Towards costs of purchasing a heat pump
Bowlers With A Disability Tas	2,000	Towards costs of team travel
Goodwood Community Centre	2,000	Towards purchase of equipment and bbq for Eating With Friends program
Zeehan Neighbourhood Centre Inc	2,000	Towards costs of holiday programs
Tasmanian Muslim Association Inc	1,950	Towards cost of venue hire
Northern Tasmanian Croquet Centre Inc	1,940	Towards cost of a new trailer
New Norfolk Junior Football Club	1,900	Towards costs of team travel costs
Strike It Out Inc	1,850	Towards costs of community service
Tasmanian Aboriginal Child Care Association	1,805	Towards cost of purchase of two flag poles
Gurkha Legends Cricket Club	1,550	Towards cost of grounds hire and equipment

Organisation	\$	Purpose
Motton Forget me Nots	1,524	Towards cost of fundraising calendar
Bhutanese Community Association of	1,500	Towards cost of the Hobart Friendship Cup
Sheffield Bowls Club Inc	1,500	Towards cost of upgrading kitchen ovens
Equestrian Tasmania	1,500	Towards cost of interstate travel
Destination Southern Tasmania	1,500	Towards cost of award sponsorship
Risdon Vale Primary School	1,500	Towards cost of an event
Burnie Highland Pipe Band Inc	1,500	Towards cost of a teach and recruitment course
Out of the Shadows into the Light	1,500	Towards cost of constructing a memorial walk
6th Field Gunners Association Northern Branch	1,500	Towards cost of travel for members to AGM and dinner
Tasmanian Parliamentary Bowls Committee	1,500	Towards Diamond Jubilee Carnival 2020
Sorell On Stage	1,500	Towards cost of purchasing a shipping container
Oatlands District Football Club	1,500	Towards cost of purchasing a fire pit
St Michaels Collegiate School	1,500	Towards cost of a defibrillator
Blue Hills Sporting Shooting Club	1,500	Towards costs of lighting for car park at Blue Hills Sporting Shooting Club
Risdon Vale Primary School	1,500	Towards costs of school fair fireworks
Bracknell Football Club Inc	1,500	Towards cost of history wall for clubrooms
Bushy Park Pool	1,500	Towards cost of painting swimming lanes for school carnivals
Ashdown, Gary	1,499	Towards costs of a generator for event
Derwent Scorpions Cricket Club	1,468	Towards cost of new uniforms
Kingston Neighbourhood House	1,454	Towards costs of replacement pizza oven
Montagu Bay Cricket Club	1,360	Towards cost of purchasing a marquee
Helping Hand Association	1,350	Towards costs of equipment
Rosebery Pink Panthers Netball Team	1,233	Towards costs of uniforms
George Town Sub Section of Naval Association	1,200	Towards cost of supporting veterans activities
Mt Lyell Strahan Picnic Committee	1,065	Towards purchase of a wireless headset microphone
Australian Japan Shotokan Karate	1,059	Towards costs of equipment
Bayview Secondary College	1,009	Towards cost of flagpole installation
King Island Golf & Bowling Club Inc	1,000	Towards cost of a new mower
Bridport Innovations Inc	1,000	Towards cost of Scallop Fiesta
Lyons, Shane	1,000	Towards cost of support families affected by Fragile X Syndrome
Hobart City Mission	1,000	Towards the cost of Blokes BBQ Breakfast
Huon Valley Council	1,000	Towards cost of catering
Huonville High School	1,000	Towards cost of overseas travel (Zayed Huon Energy Futures Team)
James, Nick	1,000	Towards cost of interstate travel
Reclink Community Cup	1,000	Towards cost of Community Cup Event
Special Olympics Basketball Team	1,000	Towards cost of interstate travel
Tas Special Children's Christmas Party	1,000	Towards cost of an event
Tasmanian Independent Authors Fair	1,000	Towards cost of Inaugural Tasmanian Independent Authors Fair
Ten Pin Bowling Association	1,000	Towards cost of interstate travel
The Examiner	1,000	Towards Winter Relief Appeal 2018
The Smith Family	1,000	Towards cost of 2018 Christmas Appeal
Theatre Council of Tasmania	1,000	Towards costs of 2019 Tasmanian Theatre Awards
Cosgrove Park Bowls Club	1,000	Towards cost of new equipment
Sudanese Community Launceston Inc	1,000	Towards costs of National Youth Week event
Tasmanian Writers Centre	1,000	Towards costs of prize
Port Dalrymple Yacht Club	1,000	Towards costs of an event
Burnie District Gemstone Club	1,000	Towards cost of moving into and fitting out new premises
Penguin District School Vietnam	1,000	Towards costs of international travel
North West Christian School	1,000	Towards costs of international travel
St Thomas More's Catholic Primary School	1,000	Towards robotics team to attend the National Championships in NSW

Organisation	\$	Purpose
Caveside Recreation Committee	1,000	Towards costs of shade sail for toddler area
Mole Creek & District Community Shed	1,000	Towards start-up costs
Ringarooma Community Hub Association Inc	998	Towards costs of purchasing a fridge
Wilmot Tourist & Progress Association	960	Towards costs of NBN connection
Equestrian Tasmania – Show Horse	900	Towards cost of interstate travel
South Riana Cemetery Committee	800	Towards cost of purchasing a lawnmower
Deloraine House Inc	800	Towards costs of purchasing a television
City Networks	750	Towards cost of event
East Derwent Little Athletics	750	Towards cost of purchasing equipment
Guilford Young College	750	Towards cost of hosting Annual Biology Environmental Science Conference
City of Devonport Lions Club	750	Towards cost of staging the Taste the Harvest Festival
Latrobe Federal Band	750	Towards cost of Remembrance Day Event
Ulverstone Football Club Inc	750	Towards costs of purchasing equipment
North West Fisheries Association	746	Towards cost of materials to construct new fish screens
South Hobart Primary School	700	Towards cost of interstate travel
Tasmanian Agricultural Shows	700	Towards costs of Rural Ambassador Award
Lindisfarne Primary School	700	Towards cost of purchasing a flagpole
Tasmanian Association of State Schools	640	Towards cost of running annual conference
Bothwell International Highland	625	Towards cost of printing booklets
Gretna Cricket Club	500	Towards costs of a new bbq and eski
John Opie House	500	Towards cost of new furniture for rooms at Hobart accommodation
Oatlands District Historical Society	500	Towards cost of building extensions
Walker, Susan	500	Towards cost of interstate travel
Down Syndrome Tasmania	500	Towards cost of fundraising
Nepali Society of Tasmania Inc	500	Towards support for cricket and soccer teams
Ant Farm Birch's Bay	500	Towards cost of an exhibition prize
Cancer Council of Tasmania Inc	500	Towards cost of Daffodil Day fundraising
Clarendon Vale Primary School	500	Towards cost of purchase of drink bottles
Galloway, Lucy	500	Towards cost of fundraising event
Geeveston Community Centre	500	Towards cost of Christmas Food Appeal
Kenna, Peter	500	Towards cost of attending national championships
Kennerley Children's Home	500	Towards cost of 2019 festival
Lions Club of Hobart Town Inc	500	Towards cost of Circus Quirkus Tickets
Lions Club of Huon Inc	500	Towards cost of Huonville Christmas Parade
New Norfolk Fire Brigade Comp Team	500	Towards cost of interstate travel
Rosny College	500	Towards cost of VET Tourism Award
Rotary Grandparents' Christmas in July	500	Towards cost of luncheon
St Andrew Society Hobart Inc	500	Towards cost of Richmond Highland Gathering 2019
St Vincent de Paul Society (Tas) Inc	500	Towards cost of Christmas Appeal
Tas Events	500	Towards cost of the Teej Celebration
Tassie Flying Paws Dog Club Inc	500	Towards costs of attending Flyball Championships
Vietnam Veterans Association of Australia	500	Towards cost of post event function
Youth Parliament	500	Towards cost of students attending Youth Parliament
Hobart United Football Club	500	Towards cost of ground hire and general costs
Dynasty Drilldance	500	Towards costs of interstate travel
Huntingtons Tasmania	500	Towards costs of light it up 4 HD Campaign 2019
Geeveston Community Centre Inc	500	Towards costs of food hampers
Southern Wolves	500	Towards cost of interstate travel
North Eastern Axemen's Association	500	Towards costs of Easter event
Australian Bhutanese Society of Northern Tasmania	500	Towards the costs of sporting event

Organisation	\$	Purpose
Lions Club Of Hobart Town (Inc)	500	Towards costs of hosting event
Give Me 5 For Kids	500	Towards the 2018 program
Hughes, Owen	500	Towards costs of publishing photography book
Flinders Island Business Inc	500	Towards costs of mutton birding experience
Croatia Football Club	500	Towards crofest Tasmania event
Anytime Fitness Kingston	500	Towards cost of suicide prevention 24 hour treadmill challenge
Cystic Fibrosis Tasmania Inc	500	Towards costs of interstate travel
St Helens History Room	484	Towards cost of shelving and archiving
Fat Pig Farm	410	Towards costs of school education program
Montagu Bay Primary School	400	Towards cost of biodegradable produce for use at Festival by the Bridge
Rosny College	400	Towards costs of BA Hortle Award for academic achievement
Latrobe Bicycle Race Club	355	Towards cost of purchasing promotional tags
Northern Tasmanian Football Association	329	Towards costs of trophies
Corpus Christi Catholic School	300	Towards cost of a School Garden Composting and Recycling project
Kingborough Bowls & Community Club	300	Towards costs of Welcome Reception
Square Pegs Dyslexia Support	300	Towards cost of donation to appeal
Toddle Inn Child Care Centre	300	Towards cost of booster seat for transporting children
Huonville Primary School	300	Towards the southern student leaders conference
Southern Tasmanian Axemen's Association Inc	250	Towards cost of event
Risdon Vale Neighbourhood Centre	250	Towards cost of Food Relief Program
Abbie for Autism	250	Towards inaugural gala fundraiser
Barker, Samuel	250	Towards the cost of interstate travel
Basketball Tasmania Inc	250	Towards cost of interstate travel
Boyd, Nikita	250	Towards cost of international travel
Dominoes Basketball Club	250	Towards cost of new club uniforms
Durrani, Hina	250	Towards cost of international travel
Jones, Brooke	250	Towards cost of overseas travel
Lawson, Olivia	250	Towards cost of volunteering in Fiji
Lynch, Xavier	250	Towards cost of international travel
Motor Neurone Disease Association of Tas	250	Towards cost of fundraising event – Walk to D'Feet 11 September 2018
Phillips, Kristy	250	Towards cost of international travel
Ranginui, Jen	250	Towards cost of artist in residence program
Redwater Creek Steam & Heritage Society	250	Towards cost of Steamfest 2019
Richards, Karen	250	Towards cost of international travel
Riverside Olympic Football Club	250	Towards cost of new jumpers for Indigenous Round
Rokeby Neighbourhood Centre Inc	250	Towards cost of new centre program
Rotary Club of Sandy Bay	250	Towards cost of event
Team Bosworth	250	Towards cost of fundraising events
Hobart Embroiderers Guild	250	Towards cost of event
Jodi Rusden	250	Towards costs of son's overseas travel
Atkins, India	250	Towards the cost of overseas travel
Albion, Ingrid	250	Towards cost of overseas travel
Hardwick, Samira	250	Towards costs of international travel
Nichols, Zoe	250	Towards costs of international travel
Donley, Archie	250	Towards costs of overseas travel
Lemon, Raiden	250	Towards costs of overseas travel
Bennet, Taryn	250	Towards costs of overseas travel
Oliver, Bec	250	Towards costs of overseas travel
Ultimate Foundation For Hope	250	Towards High Tea for Hope 2019 fundraiser
Ponting, Kacee	250	Towards costs of overseas travel

Organisation	\$	Purpose
Edwards, Ella	250	Towards costs of international travel
Circular Head Council	200	Towards costs of 2019 event
Hobart United Football Club	200	Towards cost of interstate travel
City Lights Missions	150	Towards cost of Christmas Food Aid Appeal
Franklin Bowls Club	150	Towards cost of triples tournament
Rotary Club of Hobart Inc	120	Towards costs of Annual Magic Show
Harper, Blake	100	Towards cost of interstate travel
Bayview Secondary College	100	Towards cost of donation to event
Crespan, Elyza	100	Towards cost of interstate travel
Australian Computer Society	100	Towards cost of the Bright Futures Quiz Night
Bird, Jamie-Lee	100	Towards cost of interstate travel
Bruny Island Bird Festival	100	Towards costs of Bird Festival
Chambers, Kate	100	Towards cost of interstate travel
Circular Head Pony Club	100	Towards cost of championship event
Clarence Football Club	100	Towards cost of Daniel Hulm Memorial Golf Day
Davis, Jodie	100	Towards cost of interstate travel
Evans, Cobey	100	Towards cost of interstate travel
Farnum, Zane	100	Towards cost of interstate travel
Fisher, Andrew & Rachel	100	Towards cost of interstate travel
Flanagan, Tracey	100	Towards cost of interstate travel
Gunns Plains Grasshopper Carnival	100	Towards the cost of event sponsorship
Ingelse, Shayleigh	100	Towards cost of interstate travel
Jones, Alison	100	Towards cost of interstate travel
Leszczynski, Natalia	100	Towards cost of interstate travel
McGrath, Georgia	100	Towards cost of interstate travel
McLeod, Nick & Susan	100	Towards cost of interstate travel
Monty, Phil	100	Towards cost of interstate travel
Nelson, Bailey	100	Towards cost of interstate travel
Read, Jarrod	100	Towards cost of interstate travel
Von Gehr, Joshua	100	Towards cost of interstate travel
White, Dominic (Master)	100	Towards cost of interstate travel
Claremont Women's Auxiliary	100	Towards cost of vouchers for the Legacy Children's Party
Senior, Zoe	100	Towards cost of scleroderma fundraising event
Kentish Polocrosse Club	100	Towards costs of event sponsorship
Cass-Cuthbertson Sophie	100	Towards costs of interstate travel
Sascha Stephens	100	Towards representing Tasmania at national pony club championships
Griffiths, Anita	100	Towards costs of interstate travel
Cannell, Mary on Behalf of Arielle Cannel	100	Towards costs of interstate travel
Kerr, Suzannah on Behalf of Nicholas Kerr	100	Towards costs of interstate travel
Geard, Meegan on Behalf of Montanna Ward	100	Towards costs of interstate travel
Zabel, Carolyn on Behalf of Tahlia Zabel	100	Towards costs of interstate travel
Lowe, Narelle	100	Towards costs of interstate travel
TOTAL	310,727	

Other Grants – Recipients

Organisation	\$	Purpose
Brand Tasmania Council	205,862	Contribution to Brand Tasmania Council 2018-19
University Of Tasmania	15,500	Towards models of long-term regional development – year one funding
Royal Agricultural Society Of Tasmania	10,000	Financial support for 2018 Hobart show
University Of Tasmania	5,000	Towards the 2020 Judith Liauw Memorial Scholarship in Pharmacy
TOTAL	236,362	

Community Participation and Appeal Grants – Recipients

Organisation	\$	Purpose
National Heart Foundation Of Australia	50,000	Towards the 2018-19 door knock appeal
The Salvation Army Australian Southern Tasmania	30,000	Towards the 2019 Tasmanian Red Shield Appeal
Royal Hobart Regatta Association Inc	28,000	Towards the 2019 Royal Hobart Regatta
Greek Orthodox Church of St George	13,000	Towards the 2019 Estia Greek Festival
Rotary Club Of Deloraine	10,000	Towards the 2019 Deloraine Craft Fair
Glenorchy City Council	10,000	Towards the 2019 Moonah Taste of the World Festival
Australian Italian Club Inc – Festa Italia Sub Committee	8,500	Towards the 2019 Festa Italia
Australian Red Cross Society	7,000	Towards the 2019 Red Cross Calling appeal
Chinese Community Association Of Tasmania	5,000	Towards the 2019 Chinese Lunar New Year festival
Colony 47 Inc	5,000	Towards the 2018 Colony 47 Christmas Lunch
TOTAL	166,500	

Premier's Scholarship Fund – Recipients

Organisation	\$	Purpose
University of Tasmania	30,000	Towards the 2019 Premier of Tasmania Education Inspiration Scholarship
TOTAL	30,000	

Tasmanian Bushfire Recovery Grants – Recipients

Organisation	\$	Purpose
St Vincent De Paul Society (Tas) Inc	15,250	Bushfire Appeal Donations
TOTAL	15,250	

AUSTRALIA DAY GRANTS PROGRAM

Australia Day Grants – recipients

Organisation	\$	Purpose
Flinders Council	3,414	Towards Australia Day Great Ideas Grant 2019
Circular Head Council	1,913	Towards Australia Day Great Ideas Grant 2019
George Town Council	1,591	Towards Australia Day Celebrations
TOTAL	6,917	

CLIMATE CHANGE GRANTS

Climate Change Grants – Recipients

Organisation	\$	Purpose
Electric Highway Tasmania Pty Ltd	72,500	Electric Vehicle Chargesmart Grant – Destination Charging Program
The Royal Automobile Club of Tasmania	30,000	Towards an Autonomous Bus Trial
University of Melbourne	6,667	Towards an APR Internship – Academic Mentor Facilitation Fee
Launceston City Council	5,000	Electric Vehicle Chargesmart Grant – Destination Charging Program
Department of Primary Industries, Parks, Water and Environment	2,500	Towards Crispi Partner Agrifuture Contribution 2018-19
Tasmanian Health Service	2,500	Towards a Business Case For a Sustainability Officer in the Tasmanian Health Service
St Michaels Collegiate School	2,500	Electric Vehicle Chargesmart Grant – Destination Charging Program
The Bischoff Hotel	2,500	Electric Vehicle Chargesmart Grant – Destination Charging Program
Alpine Group Pty Ltd	2,500	Electric Vehicle Chargesmart Grant – Destination Charging Program
Lawrence Mark William	2,500	Electric Vehicle Chargesmart Grant – Destination Charging Program
Launceston Drive Park Fly	2,500	Electric Vehicle Chargesmart Grant – Destination Charging Program
Door Of Hope	2,500	Electric Vehicle Chargesmart Grant – Destination Charging Program
Derby Tmc Development Trust	2,500	Electric Vehicle Chargesmart Grant – Destination Charging Program
Clarence City Council	2,500	Electric Vehicle Chargesmart Grant – Destination Charging Program
Brighton Council	2,500	Electric Vehicle Chargesmart Grant – Destination Charging Program
Banksia Foundation	1,200	Towards The 2018 Banksia Sustainability Awards
Hydro Tasmania	1,000	Towards costs of holding the 2018 Symposium on Tasmanian Climate
Institute of Public Administration	990	Towards Prime Minister Awards Entry Fee
TOTAL	144,856	

Appendix D: Right to Information (RTI) Statistics

NUMBER OF APPLICATIONS

	2017-18	2018-19
1. Number of applications for assessed disclosure received	36 ¹	22 ²
2. Number of applications for assessed disclosure transferred or part transferred to another public authority	5	4 full transfers; 1 part transfer
3. Number of applications for assessed disclosure accepted	31	15
4. Number of applications withdrawn by the applicant	2	2
5. Number of applications refused (sections 6, 9, 10, 11, 12, 17, 19 or 20)	1	1 (prior to acceptance)
6. Number of applications for assessed disclosure determined	33	17 ³

- 1 Of the 36 applications received in 2017-18, 14 were directed to a Minister and three were directed to both the Department and a Minister.
 2 Of the 22 applications received in 2018-19, five were directed to a Minister; one of which was also directed to the Department.
 3 Of the 17 applications determined by DPAC, three were received in 2017-18.

OUTCOME OF APPLICATIONS

	2017-18	2018-19
1. Number of determinations where the information applied for was provided in full	2	1
2. Number of determinations where the information applied for was provided in part with the balance refused or claimed as exempt	10	12
3. Number of determinations where all the information applied for was refused or claimed as exempt	10	1
4. Number of applications where the information applied for was not in the possession of the public authority or Minister	6	3
5. Number of applications where the information was not released as it was subject to an external party review under section 44	0	0

REASONS FOR REFUSAL

Number of times where the following sections were invoked as reasons for refusing an application for assessed disclosure.

	2017-18	2018-19
s.5, s.11, s.17 Refusal where information requested was not within the scope of the Act (s.5 – Not official business; s.11 – available at Archives Office and s.17 – Deferred)	1	0
s.9, s.12 Refusal where information is otherwise available or will become otherwise available in the next 12 months	0	0
s.10, s.19 Refusal where resources of public authority unreasonably diverted	1	0
s.20 Refusal where application repeated, vexatious, or lacking in definition after negotiation	0	1

EXEMPTIONS

Number of times where the following sections were invoked as reasons for exempting information from disclosure.

	2017-18	2018-19
s.25 Executive Council information	0	0
s.26 Cabinet information	1	1
s.27 Internal briefing information of a Minister	0	3
s.28 Information not relating to official business	0	3
s.29 Information affecting national or State security, defence or international relations	0	0
s.30 Information relating to the enforcement of the law	3	1
s.31 Legal professional privilege	0	3
s.32 Information relating to closed meetings of council	0	1
s.34 Information communicated by other jurisdictions	0	0
s.35 Internal deliberative information	5	2
s.36 Personal information of a person other than the applicant	11	11
s.37 Information relating to the business affairs of a third party	4	2
s.38 Information relating to the business affairs of a public authority	0	0
s.39 Information obtained in confidence	7	3
s.40 Information on procedures and criteria used in certain negotiations of public authority	0	2
s.41 Information likely to affect the State economy	0	0
s.42 Information likely to affect cultural, heritage and natural resources of the State	0	0

TIME TO MAKE DECISIONS

	2017-18	2018-19
Number of requests determined that took:		
1. 1 – 20 working days of the application being accepted	22	8
2. More than 20 working days of the application being accepted	6	9
Of the applications decided after 20 working days:		
2(a) More than 20 working days to decide that involved an extension negotiated under s.15(4)(a)	0	5
2(b) More than 20 working days to decide that involved an extension gained through an application to the Ombudsman under s.15(4)(b)	0	0
2(c) More than 20 working days to decide that involved consultation with a third party under s.15(5)	6	5 ⁴

4 Of the five applications involving third party consultation, one also involved an extension negotiated under s. 15(4)(a).

REVIEWS

Internal Reviews

	2017-18	2018-19
Number of internal reviews were requested in this financial year	6	2
Number of internal reviews were determined in this financial year	6	2 ⁵
Number where the original decision upheld in full	4	1
Number where the original decision upheld in part	1	1
Number where the original decision reversed in full	0	0
Number resolved by other means	1*	0

* Note – no jurisdiction to assess

5 Of the two requests for internal review decided in 2018-19, one related to an application received in 2017-18.

External Reviews (reviews by the Ombudsman)

	2017-18	2018-19
Number of external reviews were requested in this financial year	5	2
Number of external reviews were determined in this financial year	4	2
Number where the original decision upheld in full	0	0
Number where the original decision upheld in part	1	0
Number where the original decision reversed in full	0	0
Number resolved by other means	3	2 ⁶

6 The Ombudsman determined he had no jurisdiction to undertake the external reviews.

Appendix E: Publications and websites

DEPARTMENTAL PUBLICATIONS

The following publications were produced by the various operating units of the Department of Premier and Cabinet during 2018-19 and are available from the DPAC website: www.dpac.tas.gov.au.

Or by contacting:

Corporate and Culture Division
Level 6, 15 Murray Street
Hobart Tasmania 7000
Telephone: (03) 6270 5667
Email: commsandprotocol@dpac.tas.gov.au

Title	Business Unit	Date
<i>Aboriginal Employment Plan to 2019-20</i>	State Service Management Office	May 2019
<i>Aboriginal Employment Strategy to 2022</i>	State Service Management Office	May 2019
<i>Amending the Climate Change (State Action) Act 2008 – Discussion paper</i>	Tasmanian Climate Change Office	October 2018
<i>Brochure – Phase Two – Review of Tasmania's Local Government Legislation Framework</i>	Local Government Division	July 2019
<i>Climate Action 21 Report Card 2018</i>	Tasmanian Climate Change Office	September 2018
<i>Department of Premier and Cabinet Annual Report 2017-18</i>	Office of the Secretary	October 2018
<i>Government Information Gateway</i>	Office of the Secretary	October 2018
<i>Head of the State Service Annual Report 2017-18</i>	State Service Management Office	October 2018
<i>Local Government Board Review: Review of Voluntary Amalgamations and Shared Services Options</i>	Local Government Division	August 2018
<i>Local Government Board Review: Review of Voluntary Amalgamations and Shared Services Options Executive Summary</i>	Local Government Division	August 2018
<i>Local Government DATA Council Finances Snapshot 2017-18</i>	Local Government Division	December 2018
<i>Local Government DATA: Population Trends Tasmanian Local Government Areas 1993-2017</i>	Local Government Division	May 2019
<i>Local Government DATA Rates Snapshot 2016-17</i>	Local Government Division	July 2018
<i>Local Government DATA: Rates Snapshot 2018</i>	Local Government Division	May 2019
<i>Local Government (General) Regulations 2015 Key changes</i>	Local Government Division	August 2018
<i>Local Government Gift and Donations Guidelines August 2018</i>	Local Government Division	August 2018
<i>Local Government Legislation Review – Discussion Paper</i>	Local Government Division	August 2018
<i>Review of Tasmania's Local Government Legislation Framework – Directions Paper</i>	Local Government Division	July 2019
<i>Supporting a statewide electric vehicle charging network – Consultation paper</i>	Tasmanian Climate Change Office	October 2018
<i>Tasmanian Climate Change Office Newsletters</i>	Tasmanian Climate Change Office	July 2018, December 2018
<i>Tasmanian Government Cybersecurity Policy 2018-19</i>	Digital Strategy and Services	December 2018
<i>Tasmanian Training Consortium Member Report 2018</i>	Tasmanian Training Consortium	September 2018
<i>2018-19 Bushfires Final Recovery Plan</i>	Bushfire Recovery Taskforce	May 2019

WEBSITES

The following websites were hosted or maintained by DPAC in 2018-19:

URL	Website Name
www.egovernment.tas.gov.au	eGovernment
www.communications.tas.gov.au	Tasmanian Government Communications
www.dpac.tas.gov.au	DPAC public site
www.linkzone.tas.gov.au	Linkzone
www.earlyyears.org.au	Tasmanian Early Years Foundation
www.premier.tas.gov.au	Premier's site
www.concessions.tas.gov.au	Tasmanian Concessions Guide
www.jobs.tas.gov.au	Jobs: Careers with the Tasmanian Government
www.emergingcommunityleaders.org	Emerging Community Leaders
www.tmd.tas.gov.au	TMD public site
www.alert.tas.gov.au	TasALERT
www.thelaw.tas.gov.au	Tasmanian Government Legislation
www.psmprogram.tas.gov.au	Public Sector Management Program
www.tascomfund.org	Tasmanian Community Fund
www.gazette.tas.gov.au	Tasmanian Government Gazette online
www.lobbyists.dpac.tas.gov.au/	Register of lobbyists
www.ttc.tas.gov.au	The Tasmanian Training Consortium website
www.centenaryofanzac.tas.gov.au	Centenary of ANZAC
www.climatechange.tas.gov.au	Tasmanian Climate Change Office
www.women.tas.gov.au	Women in Tasmania
www.companioncard.dpac.tas.gov.au	Companion Card
www.silverdome.com.au	Silverdome
www.getmoving.tas.gov.au	Get Moving Tasmania
www.multicultural.tas.gov.au	Multicultural Access Point
www.tis.tas.gov.au	Tasmanian Institute of Sport
www.Service.tas.gov.au	Service Tasmania
www.housing.tas.gov.au	Affordable Housing Initiatives
www.strongfamiliesafekids.tas.gov.au	Strong Families, Safe Kids
www.communities.tas.gov.au	Department of Communities Tasmania
www.tasgrn.tas.gov.au	Tasmanian Government Radio Network
	Department of Premier and Cabinet intranet
	Department of Communities Intranet
	Ministerial Intranet
	Tasmanian Government Media Distribution Service

Appendix F:

Procurement Statistics

DPAC ensures that its procurement activities are undertaken in accordance with the mandatory requirements of the Treasurer's Instructions¹ relating to procurement, including that Tasmanian businesses are provided with every opportunity to compete for Agency business. It is DPAC's policy to support Tasmanian businesses whenever they offer best value for money for the Government.

Details of procurement activities undertaken by DPAC in 2018-19 and awarded contracts with a value of \$50,000 or over (excluding GST) are contained in the following tables:

- **Table 1** provides a summary of the level of participation by local businesses in all contracts and procurement processes with a value of \$50,000 or over (excluding GST).
- **Tables 2 and 3** provide detailed information on all contracts with a value of \$50,000 or over (excluding GST), listing consultancy contracts separately.
- **Table 4** provides a summary of contracts awarded and containing confidentiality provisions approved in accordance with clause (4) of Treasurer's Instruction 1401: Confidentiality of Government Contracts.

Approved direct / limited sourcing

Treasurer's Instruction 1114 provides that a Head of Agency may approve direct / limited sourcing from contractors in certain circumstances. No contracts were awarded in accordance with these provisions in 2018-19.

Approved contract extensions

Treasurer's Instruction 1115 provides that a Head of Agency may approve the extension of a contract for a period of no longer than one year in exceptional circumstances and despite there being no specific provision within the contract providing for such an extension. No approvals were granted in accordance with these provisions in 2018-19.

Procurement from businesses that provide employment to persons with disabilities

Treasurer's Instructions 1127 and 1231 provide that agencies may directly procure from businesses that "predominately exist to provide the services of persons with a disability" without the need to conduct a full quotation or tender process. No contracts were awarded in accordance with these provisions in 2018-19.

Exemptions to disaggregate

Treasurer's Instructions 1119 and 1225 provide that a Head of Agency may approve an exemption from the requirement to disaggregate a procurement process. No exemptions were granted in accordance with these provisions in 2018-19.

Table 1: Summary of participation by local business

Contracts, tenders and / or quotation processes of \$50,000 or over (ex GST)	2018-19
Total number of contracts awarded	13
Total number of contracts awarded to Tasmanian businesses	10
Total value of contracts awarded (excluding options to extend)	\$4,042,573
Total value of contracts awarded to Tasmanian businesses (excluding options to extend)	\$3,639,573
Total number of tenders called and written quotation processes undertaken	11
Total number of bids and/or written quotations received	51
Total number of bids and/or written quotations received from Tasmanian businesses	34

¹ New Treasurer's Instructions came into effect on 1 July 2019. Within this Appendix F, all references to a Treasurer's Instruction is a reference to those instructions in effect during the 2018-19 financial year.

Table 2: Contracts awarded in 2018-19 with a value of \$50,000 or over (ex GST) (excluding consultancy contracts)

Contractor	Location	Description	Period	Total Value (\$) (inc. options)
The Workwear Group Pty Ltd	Port Melbourne, Vic	Supply of corporate wardrobe to Service Tasmania	8/10/2018 – 7/10/2021	210,000
Acrodata Tasmania Pty Ltd	Hobart, Tas	Printing and distribution services – Tasmanian Government Gazette	3/01/2018 – 2/01/2028	630,000
Acrodata Tasmania Pty Ltd	Hobart, Tas	Printing and distribution services – Legislation	3/01/2018 – 2/01/2028	675,000
Mekina Technologies Pty Ltd	Derwent Park, Tas	Security services (alarm monitoring, equipment supply and installation)	3/09/2018 – 2/09/2027	900,000
Watermark Search International Pty Limited	Sydney, NSW	Executive search services	25/01/2019 – 1/05/2019	64,000
Vantage Systems Pty Ltd	Melbourne, Vic	Unified communications interoperability service	3/04/2019 – 31/12/2026	3,000,000
Optus Networks Pty Ltd	Macquarie Park, NSW	Telephony and Mobile Data (Panel contract)*	7/05/2019 – 31/12/2027	—*
Red Giant Pty Ltd	Hobart, Tas	Executive search services	7/05/2019 – 31/07/2019	65,000
Gerathy and Madison	Hobart, Tas	Media monitoring services	1/06/2019 – 31/05/2023	600,000
COVA Delivery Pty Ltd	Hobart, Tas	PowerSmart Homes Project	1/07/2019 – 30/06/2021	845,440

* A panel arrangement for the provision of Telephony and Mobile Data services was established and reported by DPAC in 2017-18. However, the contract with one panel member (Optus Networks Pty Ltd) was executed in 2018-19.

Table 3: Consultancy contracts awarded in 2018-19 with a value of \$50,000 or over (ex GST)

Consultant	Location	Description	Period	Total Value (\$) (inc. options)
University of Technology Sydney	Ultimo, NSW	Evaluation of the 2018 Southern Tasmania extreme weather event	31/01/2019 – 30/06/2020	129,000
KPMG	Hobart, Tas	Internal audit services	13/02/2019 – 31/12/2023	250,000
Wise Lord & Ferguson	Hobart, Tas	Local government legislative review	28/02/2019 – 13/09/2019	54,133

Table 4: Contracts with confidentiality provisions executed in 2018-19

Contractor	Description	Date of exemption approval
Optus Networks Pty Ltd	Telephony and Mobile Data (Panel member)	17 January 2018*

* Execution of this contract occurred in 2018-19.

Contact Us

Office of the Secretary

Telephone	03) 6232 7230
Facsimile	(03) 6223 5685
Mailing address	Department of Premier and Cabinet GPO Box 123 HOBART TAS 7001
Email	secretary@dpac.tas.gov.au
Website	www.dpac.tas.gov.au

Office	Address	Telephone	Fax	Email
Cabinet Office and Executive Council Secretariat	Level 4, Executive Building 15 Murray Street Hobart TAS 7000	6270 5669		Cabinet-Office@dpac.tas.gov.au
Corporate and Culture Division	Level 6, Executive Building 15 Murray Street Hobart TAS 7000	6270 5667	6173 0257	commsandprotocol@dpac.tas.gov.au
Digital Strategy and Services	Ground Floor, Kirksway House, 21 Kirksway Place Hobart TAS 7000	6166 3111	6233 7222	digital@dpac.tas.gov.au
Executive Services Unit, Office of the Secretary	Level 7, Executive Building 15 Murray Street Hobart TAS 7000	6232 7230		executiveservices@dpac.tas.gov.au
Local Government Division	Level 5, Executive Building 15 Murray Street Hobart TAS 7000	6232 7022		lgd@dpac.tas.gov.au
Office of Parliamentary Counsel	Level 4, Executive Building 15 Murray Street Hobart TAS 7000	6232 7270		OPC.Enquiries@dpac.tas.gov.au
Office of Security and Emergency Management	Level 1, 47 Liverpool Street Hobart TAS 7000	6232 7979		secretary@dpac.tas.gov.au
Office of the Secretary	Level 7, Executive Building 15 Murray Street Hobart TAS 7000	6232 7230		secretary@dpac.tas.gov.au
Policy Division	Level 7, Executive Building 15 Murray Street Hobart TAS 7000	6232 7550		policy.admin@dpac.tas.gov.au
Service Tasmania	Level 7, 144 Macquarie Street Hobart TAS 7000	1300 135 513	6233 5669	sthel@dpac.tas.gov.au
State Service Management Office	Level 9, 144 Macquarie Street Hobart TAS 7000	6232 7040		ssmo@dpac.tas.gov.au
Tasmanian Climate Change Office	Level 7, Executive Building 15 Murray Street Hobart TAS 7000	6232 7173		climatechange@dpac.tas.gov.au
Tasmanian Government Courier – Hobart	Basement, Franklin Square Hobart TAS 7000	6232 7053	6173 0257	courierssouth.lync@dpac.tas.gov.au
Tasmanian Government Courier – Launceston	Ground Floor, 53 St John Street, Launceston TAS 7250	0457 704 829 or 0409 957 856	6173 0257	
Tasmanian Training Consortium	Level 9, 144 Macquarie Street Hobart TAS 7000	6232 7511	6233 6600	ttc@dpac.tas.gov.au
Strategy and Engagement Unit	Level 7, Executive Building 15 Murray Street Hobart TAS 7000	6232 7230	6223 5685	secretary@dpac.tas.gov.au



Tasmanian
Government

Department of Premier and Cabinet

GPO Box 123

Hobart TAS 7001

Call 1300 135 513

International +61 1300 135 513

www.dpac.tas.gov.au