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**HOUSE OF ASSEMBLY  
LAID ON THE TABLE**

29 Nov 2022



**Government  
of South Australia**

**DEPARTMENT FOR ENVIRONMENT AND  
WATER  
2021-2022 Annual Report**

**DEPARTMENT FOR ENVIRONMENT AND WATER**

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ISSN:	2202-6673
Date presented to Minister:	30 September 2022

**OFFICIAL**

To:

Hon Dr Susan Close MP

Minister for Climate, Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, *Public Sector Regulations 2010* and the *Public Finance and Audit Act 1987* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

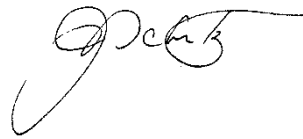
Submitted on behalf of the Department for Environment and Water by:

John Schutz

**Chief Executive**

Date: 30 September 2022

Signature:

A handwritten signature in black ink, appearing to read 'John Schutz', written over a horizontal line.

## From the Chief Executive



I am pleased to present the Department for Environment and Water's 2021-22 annual report. The department manages a broad and complex portfolio of assets that are critical to the economic prosperity and wellbeing of all South Australians.

It is the department's objective to help South Australians conserve, sustain and prosper.

The department's policy and regulatory remit includes issues such as climate change, conservation, biodiversity and water security. These issues are each of critical relevance to South Australia's future.

They underpin the foundations of our state, socially and economically, and are issues in relation to which we possess both data and expertise.

The 2022 South Australian state election was held on 19 March 2022 to elect members to the 55th Parliament of South Australia. The Hon Peter Malinauskas MP was sworn in as the State's Premier.

The Hon Dr Susan Close MP was sworn in as Deputy Premier and appointed as Minister for Climate, Environment and Water.

As a result of changes to administrative arrangements, DEW will assume responsibility for the Pastoral Unit as a business unit of the department from 1 July 2022.

The department was also provided with new policies and programs to deliver including the development of a new Biodiversity Act, supporting the appointment of the state's first Murray River Commissioner, the employment of 15 new Aboriginal rangers and reform of the animal welfare laws.

As the state continues to navigate through the Covid-19 pandemic, South Australians, and interstate and international visitors, have embraced our national parks, gardens, coasts and heritage sites.

There have been 2.31 million visits to the Adelaide, Mount Lofty and Wittunga botanic gardens, and Botanic Park, and a further 244,000 visitors at Cleland Wildlife Park, Naracoorte Caves and Seal Bay Conservation Park.

SA's national parks and reserves – of which there are more than 350, covering about 21.2 million hectares – contributed more than \$374 million to the state economy.

For every dollar spent by a visitor in a park, a further \$23 is injected into SA's regional economy.

Department staff continue to support visitors to our parks system and to support the response to adverse weather events like fire and flood.

One of the regions needing the greatest support is Kangaroo Island, where raging bushfires blackened 211,474 hectares of land in the summer of 2019-20.

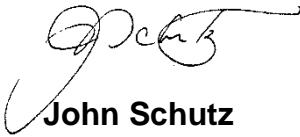
The department has invested in the island's recovery through projects including conservation, fire management and infrastructure reinstatement. Likewise we contributed to efforts to support impacted communities to recover from a major flood event in early 2022.

Climate change is undoubtedly one of the biggest issues facing the state and the nation, and the department has worked diligently to help South Australians reduce their carbon footprint.

SA's greenhouse gas emissions have dropped 31 per cent since 2005 to 25.4 million tonnes last year.

The department proudly supported high-level participation in the COP26 climate change conference and looks forward to doing so again at COP27 in Egypt in November 2022.

The South Australian public is passionate about the environment and, together, we can ensure its wellbeing and prosperity now and generations into a post-pandemic future.



**John Schutz**

Chief Executive, Department for Environment and Water

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## Overview: about the agency

### Our strategic focus

<p><b>Our Purpose</b></p>	<p>To help South Australians conserve, sustain and prosper.</p> <p>To achieve our purpose, we pursue four complimentary goals:</p> <ol style="list-style-type: none"> <li>1. South Australia’s natural places, ecosystems and wildlife are conserved.</li> <li>2. Secure water for the future.</li> <li>3. People access and enjoy South Australia’s national parks, gardens, coasts and heritage places.</li> <li>4. Play our part in making South Australia’s economy resilient and positioned for the future.</li> </ol>
<p><b>Our Vision</b></p>	<p>A thriving state built on sound stewardship of our environment and water.</p>
<p><b>Our Values</b></p>	<p>Our behaviours and practices are guided by the South Australian Public Sector Code of Ethics and the South Australian Public Sector Values shared across government encompassing:</p> <p><i>Services; Professionalism; Trust; Respect; Collaboration and Engagement; Honesty and Integrity; Courage and Tenacity; Sustainability.</i></p>
<p><b>Our functions, objectives and deliverables</b></p>	<p>We work to conserve South Australia’s natural resources, native species and natural places for their intrinsic value and for people’s benefit now and into the future.</p> <p>We are an authority on environment, heritage and natural resources, helping community, industry, and government make good long-term decisions.</p> <p>We guide the sustainable use of South Australia’s natural resources and heritage, to deliver economic prosperity, health and wellbeing.</p>

### Our organisational structure

As at 30 June 2022, DEW comprised of the following divisions:

- Environment, Heritage and Sustainability (**EHS**)
- Strategy, Science and Corporate Services (**SSCS**)
- National Parks and Wildlife Service (**NPWS**)
- Water and River Murray (**WaRM**)

The DEW organisational chart is available on the following page.

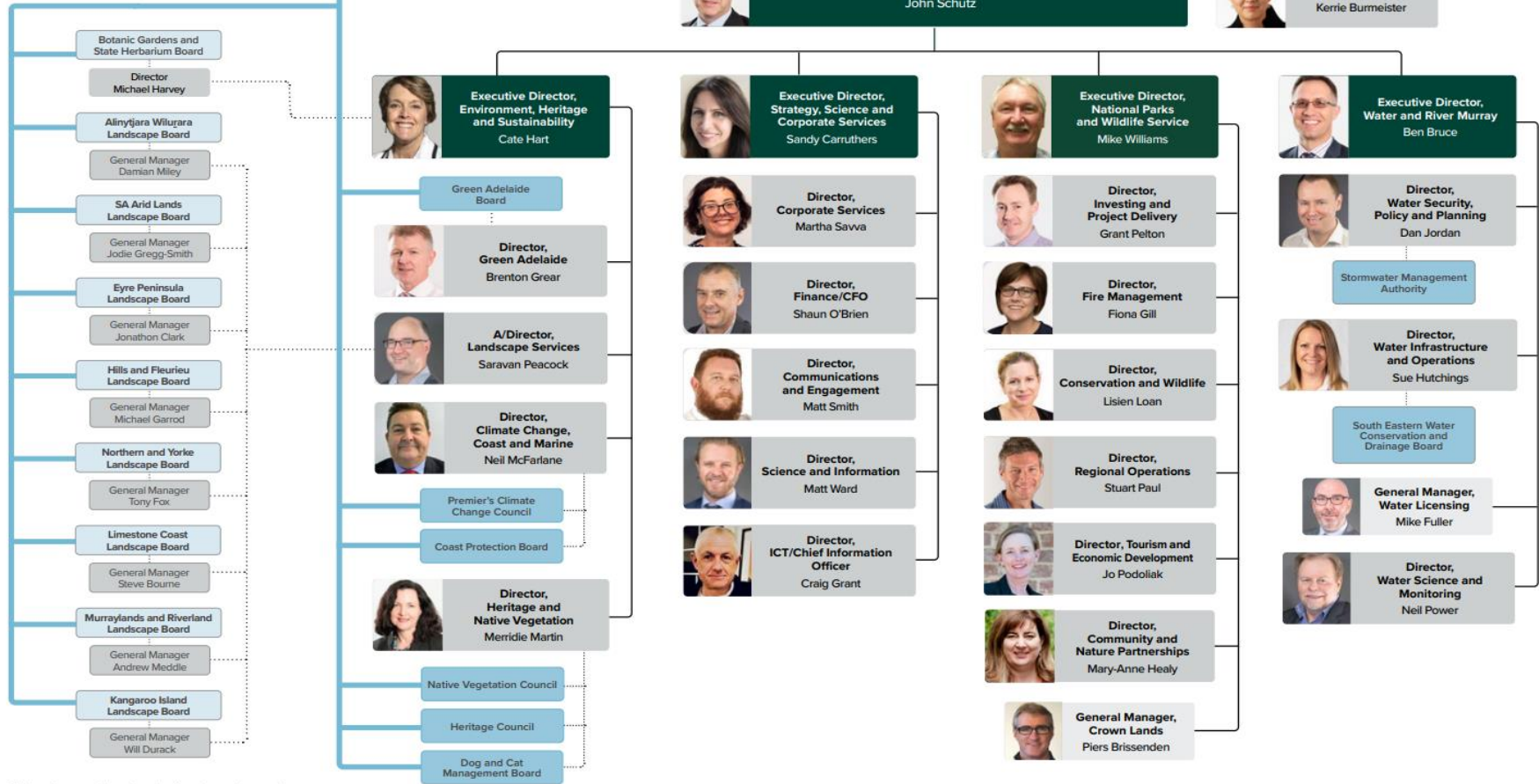
# DEW structure

March 2022

**Minister for Climate, Environment and Water**  
Hon Susan Close MP

**DEW Chief Executive**  
John Schutz

**Director, Office of the Chief Executive**  
Kerrie Burmeister



All boards, councils and authorities shown have a direct relationship with Executive Director, Environment, Heritage and Sustainability and have a Ministerial reporting line.

## **Changes to the agency**

The following changes occurred during 2021-22 as a result of machinery of government changes.

- The 2022 South Australian state election was held on 19 March 2022 to elect members to the 55th Parliament of South Australia. The Hon Peter Malinauskas MP was sworn in as the States Premier, the Hon Dr Susan Close MP as Deputy Premier and the Hon Stephen Mullighan MP, as Treasurer on 22 March 2022.
- The Hon Dr Susan Close MP was appointed as Minister for Climate, Environment and Water.
- As a result of administrative arrangements outlined in the South Australian Government Gazette on 30 June 2022, DEW will assume responsibility for the Pastoral Unit as a business unit of the department from 1 July 2022. Responsibility for employees, assets, rights and liabilities relating to this business unit will transfer from the Department of Primary Industries and Regions effective 1 July 2022.

## **Our Minister**

DEW is a portfolio agency of the Minister for Climate, Environment and Water, the Hon Dr Susan Close MP (**the Minister**).

## **Our Executive team**

### **Ms Cate Hart, Executive Director, EHS**

The EHS division develops and delivers policy and projects that protect built and natural heritage and native vegetation, supports climate change adaptation and mitigation, and delivers a greener, more resilient Adelaide. The division leads on the management of the State's coastline and flood risks, establishes arrangements for landscape management, and promotes effective and responsible dog and cat ownership.

The division also provides governance leadership for the Adelaide Botanic Gardens and State Herbarium (**BGSH**) Board, Landscape Boards and Green Adelaide Board, Coast Protection Board, South Australian Heritage Council, Premier's Climate Change Council, Native Vegetation Council and the Dog and Cat Management Board.

### **Ms Sandy Carruthers, Executive Director, SSCS**

The SSCS division provides the foundation for organisational excellence to support DEW in delivering policies, programs and services.

The division leads and coordinates agency strategies, communications and engagement, and provides the evidence base that ensures informed decision-making. The division partners and collaborates across the agency to find solutions to business needs, ensures the business and staff have the information, systems and support needed to be effective

and efficient in delivering their services, and ensures the agency is compliant with state government corporate requirements.

**Mr Mike Williams, Executive Director, NPWS**

NPWS is a division that conserves nature, parks and places that enrich our identity and benefit our community. With over 350 reserves covering 20% of South Australia, the work of the division supports broad goals associated with conservation and scientific endeavour, nature-based tourism and visitor services, animal welfare, community health and wellbeing, and reconciliation.

The division's business is delivered through seven regions, where park staff work with the community and key partners to manage the protected area estate and Crown land, which includes diverse terrestrial, marine and riverine environments. Regions maintain a focus on the delivery of park management programs, which span the fields of conservation and wildlife management, fire, visitor services, planning, project and asset management, on-ground volunteering efforts and the co-management of reserves with Aboriginal community partners. The central branches of the division provide strategic leadership and program direction to support regional business delivery, the day to day management of the public land estate and tourism interests and operations.

**Mr Ben Bruce, Executive Director, WaRM**

The WaRM division is responsible for leading the achievement of the Government of South Australia's priorities in relation to the use, management and conservation of the state's water resources.

The division delivers this through developing and implementing water related policies, strategies and programs; managing the state's water licensing and permitting system; leading the operation of the River Murray in South Australia; overseeing the construction of major water related infrastructure projects; and supporting the South Eastern Water Conservation and Drainage Board and the Stormwater Management Authority. The division has the added specific responsibility for driving the delivery of the Murray-Darling Basin Plan.

## Legislation administered by the agency

- *Adelaide Dolphin Sanctuary Act 2005*
- *Animal Welfare Act 1985*
- *Arkaroola Protection Act 2012*
- *Botanic Gardens and State Herbarium Act 1978*
- *Climate Change and Greenhouse Emissions Reduction Act 2007*
- *Coast Protection Act 1972*
- *Crown Land Management Act 2009*
- *Crown Rates and Taxes Recovery Act 1945*
- *Dog and Cat Management Act 1995*
- *Ground Water (Qualco-Sunlands) Control Act 2000*
- *Heritage Places Act 1993*
- *Historic Shipwrecks Act 1981*
- *Irrigation Act 2009*
- *Lake Eyre Basin (Intergovernmental Agreement) Act 2001*
- *Lands for Public Purposes Acquisition Act 1914*
- *Landscape South Australia Act 2019*
- *Local Government (City of Enfield Loan) Act 1953 \**
- *Local Government (City of Woodville West Lakes Loan) Act 1970 \**
- *Marine Parks Act 2007*
- *Metropolitan Area (Woodville, Henley and Grange) Drainage Act 1964 \**
- *Metropolitan Drainage Act 1935*
- *Murray-Darling Basin Act 2008*
- *National Parks and Wildlife Act 1972*
- *National Trust of South Australia Act 1955*
- *Native Vegetation Act 1991*
- *Pastoral Land Management and Conservation Act 1989*
- *Renmark Irrigation Trust Act 2009*
- *River Murray Act 2003*
- *River Murray Waters Agreement Supplemental Agreement Act 1963*
- *River Murray Waters (Dartmouth Reservoir) Act 1971*
- *South Eastern Water Conservation and Drainage Act 1992*
- *South-Western Suburbs Drainage Act 1959*
- *Water (Commonwealth Powers) Act 2008*
- *Water Efficiency Labelling and Standards (South Australia) Act 2013*
- *Water Industry Act 2012*
- *Wilderness Protection Act 1992*

\*Denotes Act of limited application.

**Other related agencies (within the Minister's area/s of responsibility)**

- Environment Protection Authority (**EPA**)
- Green Industries SA (**GISA**)
- South Australian Water Corporation (trading as **SA Water**)

## **The agency's performance**

### **Performance at a glance**

DEW's goals are set out in the Corporate Plan 2021-2022:

#### **Goal 1: South Australia's natural places, ecosystems, and wildlife are conserved**

Natural places, ecosystems and wildlife – that are sustainably managed and climate-resilient – are inherently valuable and essential to the quality of life of all South Australians.

#### **Goal 2: Secure water for the future**

South Australia's environment, community and economy are dependent upon reliable access to sustainable and fit-for-purpose water.

#### **Goal 3: People access and enjoy South Australia's national parks, gardens, coasts and heritage places**

When people value and visit our diverse natural environments and cultural assets they derive health and wellbeing benefits.

#### **Goal 4: Play our part in making South Australia's economy resilient and positioned for the future**

For South Australia to prosper, we will manage land and water well, activate nature-based tourism and improve Adelaide's liveability.

**Agency contribution to whole of Government objectives**

**Agency's contribution**

**Partnerships and collaboration**

We get great outcomes for our State by building trust and collaborating genuinely across government, with industry, First Nations and the community.

**Authentic engagement**

We are genuine, creative and relevant when we engage and clearly communicate whether we are engaging to inform, consult, involve or collaborate.

**Performance and achievement**

We deliver great public value by pursuing efficiency, being accountable, valuing and empowering our people, and focusing on getting the right things done.

**People, diversity and inclusion**

We support and value our people and their professional and personal development. We encourage diversity and inclusion to create a resourceful and vibrant workplace, and to truly represent the community we serve.

**Informed and adaptive decision making**

The decisions we make and the actions we take are informed by evidence, engagement and analysis.

**Customer service**

We are focused on our customers. We work hard to understand their needs and what they value, and provide service of the highest possible standard.

Agency specific objectives and performance

Agency objectives	Indicators	Performance
<b>Goal 1: South Australia’s natural places, ecosystems and wildlife are conserved</b>		
<i>Intermediate outcomes</i>		
Effective protection of species and ecosystems	Hectares ( <b>ha</b> ) of national parks network and % state landmass.	<p>SA Parks network is made up of over 350 individual parks and reserves, covering approximately 21.2 million ha which is 21.6% of the state’s landmass and 31% of the state’s coastline. For additions since 2019 (<a href="https://www.awe.gov.au/agriculture-land/land/nrs/science/capad/2020">https://www.awe.gov.au/agriculture-land/land/nrs/science/capad/2020</a>).</p> <p>DEW proclaimed the Hindmarsh Valley National Park in 2021. The National Park is a 423 ha portion of land, approximately 80 km south of Adelaide on the Fleurieu Peninsula.</p> <p>Acquisition and protection of Aldinga Washpool as an addition to Aldinga Conservation Park, protecting significant cultural heritage sites.</p> <p>Proclamation of Wapma Thura – Southern Flinders Ranges National Park.</p> <p>Permanently removed mining rights from 50 000 ha of the Dalhousie Springs National Heritage Area in the Witjira National Park.</p>
	# and % prescribed burns planned and completed (# and ha.).	<p>DEW delivered a successful prescribed burning program across both seasons, achieving 100% of its planned annual program. The program incorporated burns conducted on public lands, which included DEW, Crown, SA Water and some ForestrySA (<b>FSA</b>) lands, and private lands.</p> <p>With the influence and challenges of La Nina weather patterns across both seasons, DEW regions were required to be flexible and agile to ensure their burns were conducted in a safe and timely manner and meet their objective of reducing bushfire hazards and manage native vegetation in strategic areas across the state.</p> <p><u>2021-22 burn program outputs:</u>          63 out of a planned 58 burns completed on <b>public land</b> (DEW, SA Water &amp; FSA), treating ~4700 ha.          31 out of a planned 32 burns completed on <b>private land</b>, treating ~2500 ha.</p>

Agency objectives	Indicators	Performance
Effective protection of species and ecosystems  (continued)	% DEW managed land with a high fire risk covered by fire management plans.	56% of DEW managed land with a high fire risk covered by fire management plans.
	% and area of habitat critical to species conservation that is currently legally dedicated to conservation.	<p>Across the land area of South Australia, there is approximately 58 million ha of habitat that is critical to species at high risk of extinction (at regional, State and National scales). This represents 36% of the land across the State, with particularly extensive areas in the arid zone.</p> <p>Areas legally dedicated to conservation on both public and private land contain approximately 13 million ha of habitat critical to species conservation. This represents approximately 23% of the habitat critical to species conservation across the State.</p> <p>The Botanic Gardens State Herbarium South Australian Seed Conservation Centre has been working to protect Kangaroo Island’s threatened flora through the establishment of a new Seed Production Garden at Cygnet Park Sanctuary. This important project will grow multiple populations of the island’s at-risk species, and collect their seed for banking and biodiversity recovery projects on the island. The 5,000m<sup>2</sup> herbivore-proof enclosure will see more than 60 plant species nurtured in conditions tailored to their preferred habitat, including areas with different soil types, raised beds, rocky outcrops, wetland areas and ponds. With funding from the Australian Government and supported by the Australian Seed Bank Partnership Island, Alps and Forests – Multiregional Seed Conservation for Bushfire Recovery Project; the Seed Conservation Centre developed the Kangaroo Island Threatened Flora Seed Production Garden, with significant support offered through the generous contribution of land on Cygnet Park Sanctuary by the Paton Family; and project assistance from Bio-R and the Nature Conservation Society of SA.</p>

Agency objectives	Indicators	Performance
Effective protection of species and ecosystems  <i>(continued)</i>	% time that there is connectivity between the Lakes and Coorong.	100%  BGS's Chief Botanist led botanical research and science integration activities for the state government's Healthy Coorong, Healthy Basin initiative, supported by the State Herbarium team. 4,850 new specimens were added to the State Herbarium collection and 100 exchange specimens were accessioned. The collection is now valued at over \$85 million.
Avoidance or mitigation of new impacts	Environmental condition of Coorong, Lower Lakes and Murray Mouth ( <b>CLLMM</b> ) (flow & ecosystem function, vegetation, fish, birds)  Environmental rating at icon sites (vegetation, water birds, fish & other).	2021-22 condition ratings for the CLLMM and Chowilla and Lower Lakes, Coorong and Murray Mouth icon sites will be completed in February 2023.  It is anticipated that conditions improved in 2021-22 due to increased inflows from the River Murray. In the Coorong, fish, invertebrates and aquatic vegetation communities will likely show the most improvements in condition for this reporting period.
Effective partnerships for conservation outcomes	Breadth and effectiveness of conservation-focussed partnerships.	All major conservation programs are supported by relevant partnerships at the state, national, and if appropriate, international level. For example: <ul style="list-style-type: none"> <li>• Kangaroo Island threatened species fire recovery (partnerships between Kangaroo Island Landscape Board (<b>KILB</b>), state and commonwealth government, along with local and national non-government organisations (<b>NGO</b>), including Australian Wildlife Conservancy and World Wildlife Fund (<b>WWF</b>), Atlas of Living Australia and &gt; 2,000 citizen science volunteers from 17 countries).</li> <li>• Bounceback and Beyond (partners include co-management boards, the Foundation for Australia's Most Endangered Species, South Australian Arid Lands Landscape Board (<b>SAAL LB</b>), DEW, Commonwealth, Northern Territory Desert Wildlife Park, Sporting Shooters SA Conservation and Wildlife Management).</li> </ul>

Agency objectives	Indicators	Performance
<p>Effective partnerships for conservation outcomes</p> <p><i>(continued)</i></p>	<p>Breadth and effectiveness of conservation-focussed partnerships.</p> <p><i>(continued)</i></p>	<ul style="list-style-type: none"> <li>Marna Bangarra (Northern and Yorke Landscape Board (<b>N&amp;Y LB</b>), Dhillba Guuranda Innes National Park co-management board, DEW, WWF, Zoos SA, Commonwealth Government, WA Department of Biodiversity, Conservation and Attractions).</li> </ul> <p>The Native Vegetation Council has partnered with landholders to deliver the Biodiversity Credit Exchange program across South Australia. The program focuses on landholders undertaking management of their land to improve conservation outcomes as well as deriving an income.</p> <p>DEW is co-designing a new program of Heritage Agreement Grants with the environmental NGO sector. The program focuses on areas of private conservation and what works are required to improve biodiversity and build climate resilience into the landscape.</p>
<p>Water supports the value of ecosystems</p>	<p>% South Australian prescribed water resource areas managed or on a pathway to be managed within sustainable limits under a water allocation plan (<b>WAP</b>)</p>	<p>92% of South Australia's prescribed water resources are managed under WAPs with 8% on a pathway to be managed through WAPs.</p> <p>This has improved from 64% in 2010 and 86% in 2020.</p>
<p><b>Goal 2. Secure water for the future</b></p>		
<p>Effective resource management</p>	<p>% South Australian prescribed water resource areas managed or on a pathway to be managed under a WAP.</p>	<p>92% of South Australia's prescribed water resources are managed under a WAP, with 8% on a pathway to be managed through WAPs.</p>

Agency objectives	Indicators	Performance
Effective resource management  (continued)	% of site-based watering action achieved as outlined in the Annual Water for the Environment Plan for SA River Murray.	100%.  Operations at the Chowilla, Pike and Katarapko floodplain regulators were undertaken in conjunction with raising of main channel Weirs 6, 5 and 4.  Raising and lowering was also undertaken at all weir pools. Many pool-connected and temporary wetlands received environmental water.
	Environmental water requirements (EWR) met for SA River Murray sites (CLLMM, River Channel and floodplain).	The following EWRs were met in 2021/22:  CLLMM1 – the volumetric component of average annual flow of $\geq 2000$ GL in a given year, and total barrage flow over rolling 3-year period of $\geq 6000$ GL was met in 2021/22.  CLLMM2 – the volumetric component of $\geq 4000$ GL in a given year was met in 2021/22.  CLLMM3 – the volumetric component of $\geq 6000$ GL in a given year was met in 2021/22.  CLLMM4 – the volumetric component of $\geq 10,000$ GL barrage release in a given year was not achieved in 2021/22.  River Channel (IC =in-channel): IC1 (10,000 ML/d) – met IC2 (15,000 ML/d) – met IC3 (20,000 ML/d) – met IC4 (25,000 ML/d) – met IC5 (30,000 ML/d) – met IC6 (35,000ML/d) – not met IC7 (40,000ML/d) – not met  Floodplain: No Floodplain EWRs were met in 2021/22. Note: widespread rainfall across the Murray-Darling Basin resulted in unregulated flows at the South Australian border from 15 July 2021, which continued for the remainder of the water year. Most of the unregulated flows remained within the River Murray channel, with some increases in inundation of temporary wetlands and littoral edge habitats.

Agency objectives	Indicators	Performance
Effective and integrated water management	Volume of reserves set aside to address critical human water needs from the SA River Murray.	At 30 June 2022, 235.7 GL water was stored within River Murray storages for critical human water needs.
	Number of system shortfall events in relation to delivery of SA River Murray Entitlement to water users.	0.
	% time that the salinity of the River Murray is <800EC at Morgan.	100%.

**Goal 3: People access and enjoy South Australia’s national parks, gardens, coasts and heritage places**

Increased access	% of population visiting parks (terrestrial & marine).	75% of population visiting parks.  'Park of the month' encourages public use and enjoyment of reserves. In 2021-22 DEW attracted 1,400 people to 120 events across 35 parks.
	# bookings made via the online booking systems	208,500 bookings made via the online booking system.
	# visitors to BGS (inc Adel, Mt Lofty, & Wittunga Bot. Gardens).	2.31 million visits to Botanic Gardens estates at Adelaide, Mount Lofty and Wittunga Botanic Gardens, and Botanic Park.  Extended opening hours have been implemented across Adelaide, Mount Lofty and Wittunga Botanic Gardens resulting in more than 1,000 staffed hours per year across BGS estates.  Increased public engagement opportunities through Illuminate Adelaide’s Life Cycles and WOMA Adelaide.

Agency objectives	Indicators	Performance
Increased access  (continued)	# visitors to BGSB (incl. Adel, Mt Lofty, & Wittunga Bot. Gardens).  (continued)	More than 21,000 students participated in the BGSB schools education program.
	# reservoirs opened.	Reservoir project complete - nine reservoirs have been opened (100% of planned reservoir openings): Happy Valley, Hope Valley, Myponga, Barossa, South Para, Warren, Mount Bold, Little Para and Bundaleer Reservoirs.
	# people accessing reservoirs	The opening of Happy Valley Reservoir (on 11 Dec 2021) attracted over 10,000 visitors within the first four days, and around 50,000 in the first four weeks of operation.
	# visitors to key sites (Cleland, Naracoorte Caves, Seal Bay).	244,000 visitors to Cleland Wildlife Park, Naracoorte Caves and Seal Bay Conservation Park.
	# State Heritage Places, Areas, Objects and Shipwrecks protected.	10 State Heritage Places, 0 State Heritage Areas, 2 Objects, 7 Shipwrecks and 2 designations. 0 removed from the SA Register.
	Percentage of surveyed dune buffer volumes at critical locations above the threshold of 80 cubic metres of sand per lineal metre of beach.	100%

Agency objectives	Indicators	Performance
Enhanced enjoyment	Net promoter score.	<p>A 'net promoter score' survey of 1,000 users was undertaken in the final quarter of 2020-21. The survey measures customer satisfaction and likelihood of recommending the customer experience to others. A score above 50 is ranked as 'excellent' customer experience: the NPWS online booking system received a 'net promoter score' of 51.8.</p> <p>Completed visitor infrastructure upgrades in South Australian parks including Dhilba Guuranda-Innes National Park, Southern Flinders Ranges National Park, and in parks throughout the Adelaide metropolitan area, Mount Lofty Ranges and Fleurieu Peninsula.</p>
	Satisfaction rate with Botanic Gardens' facilities.	97% satisfaction rate with the Botanic Gardens facilities.
<b>Goal 4: Play our part in making South Australia's economy resilient and positioned for the future</b>		
Contribution to effective businesses and markets	\$ value of nature-based tourism to our regional economies.	<p>SA's National Parks and Reserves contributed in excess of \$374 million to the state economy, including in excess of \$358 million in flow-on economic benefits and 1,211 private sector jobs to regional communities.</p> <p>Total nature-based tourism expenditure in South Australia was \$1.5 billion for year ending September 2021. 60% regional and 40% metro.</p> <p>The South Australian Government's investment in activating nature-based tourism has leveraged significant private investment. The initial investment of \$4.9 million from the State, achieved an offer of \$21.9 million in activation projects.</p>

Agency objectives	Indicators	Performance
<p>Contribution to effective businesses and markets</p> <p>(continued)</p>	<p>\$ parks revenue generated inc. sale of goods, admissions, entry fees, park passes, guided tours, commercial operators, camping, accommodation &amp; other activities.</p>	<p>Park revenue \$13.97 million, commercial revenue \$2.11 million State Flora Revenue.</p>
	<p>\$ value of water entitlements in the Water Register.</p>	<p>\$7.7 billion.</p>
	<p>Value of water trades processed.</p>	<p>State-wide – estimated at a total \$115 million in the 2021-22 water year.</p>
<p>Contribution to climate change mitigation and adaptation</p>	<p>% net greenhouse gas emissions reduction in SA.</p>	<p>South Australia emitted 25.4 million tonnes of carbon dioxide equivalent (MtCO<sub>2</sub>-e) in 2020. This represents a 31% reduction in greenhouse gas emissions from the 2005 financial year.</p> <p>Achievements in 2021-22 include:</p> <ul style="list-style-type: none"> <li>• Coordinated implementation of the South Australian Government Climate Change Action Plan 2021-2025.</li> <li>• Progressed work to build government agency capability to manage climate risks and reduce government emissions.</li> <li>• Completed a section 21 review of the extent to which the objects of <i>Climate Change and Greenhouse Emissions Reduction Act 2007</i> are being achieved.</li> <li>• Delivered state level greenhouse gas data analysis and reporting.</li> <li>• Strengthened international commitments through the signing of an updated Under2 Coalition Memorandum of Understanding and worked with New South Wales to establish an international Net Zero Emissions Policy Forum.</li> <li>• Supported high level participation in the COP 26 climate change conference.</li> <li>• Provided climate change science and policy advice to government.</li> </ul>

Agency objectives	Indicators	Performance
Contribution to climate change mitigation and adaptation  <i>(continued)</i>	% net greenhouse gas emissions reduction in SA.  <i>(continued)</i>	<ul style="list-style-type: none"> <li>• Supported the work of the Premier’s Climate Change Council.</li> <li>• Updated modelling of the state’s climate projections.</li> <li>• Partnered with The Nature Conservancy on coastal restoration and carbon storage (blue carbon).</li> <li>• Supported Regional Climate Partnerships, comprising local government and other regional organisations, to deliver regional adaptation and mitigation projects.</li> </ul>
<b>Foundational goal: Enhanced impact through meaningful engagement, partnership and collaboration</b>		
Effective stakeholder engagement	# volunteer park ranger positions.	120 volunteer rangers assist with on ground works, wildlife management, basic park maintenance, welcoming visitors and providing guided walks and activities about local biodiversity and cultural history. 148 member groups also undertook a range of activities on Park.  From 1 July 2021 – 30 June 2022, 43 campground hosts had volunteer placements at 13 parks welcoming campground guests and park visitors. Campground hosts supported Rangers and parks across the state contributing 4,650 hours over the financial year.
	# of parks under co-management with First Nations.	NPWS has 14 Co-management boards and advisory committees to help manage our national parks that combines traditional knowledge with contemporary park management, while also employing 23 Aboriginal Rangers across the state.

Agency objectives	Indicators	Performance
<p>Effective stakeholder engagement  (continued)</p>	<p>Value leveraged from Commonwealth, State and private investment (grants, matched funding, foreign direct investment).</p>	<p>Nature-based tourism - over \$42,000 annually is invested into local conservation projects and \$180,000 annually is returned to the landowner in rental returns.</p> <p>Key science and research partnerships leverage a minimum of 1:2 investment into SA. Examples include:</p> <ul style="list-style-type: none"> <li>• National Environmental Science Program Threatened Species Recovery Hub (state-wide in-kind investment: ~2.0 FTE; total direct value of research to inform SA policy and programs: \$1.8 million, plus ~\$10 million of indirect value);</li> <li>• Arid Recovery (DEW investment \$60,000 p.a., up to 17 relevant scientific publications p.a.);</li> <li>• genetic technologies for invasive species management (DEW investment: \$0); SA Government grants \$1 million; total value &gt;\$2.8 million);</li> <li>• Australian Research Council Linkage programs (e.g. Naracoorte Caves - DEW investment \$180,000, total value &gt;\$2.1 million);</li> <li>• A global standard for the status of Wetlands of International Importance (Coongie Lakes case study), with an estimated total project value \$1.4 million (DEW investment: \$157,500).</li> </ul> <p>DEW coordinated and promoted grant applications under the Preparing Australian Communities Program (<b>PACP</b>) and the National Flood Mitigation Infrastructure Program (<b>NFMIP</b>). Twenty South Australian applicants have received a total of \$36 million dollars (24%) from a grant pool of \$150 million from PACP and South Australia received a total of \$9.945 million (20%) from a total grant pool of \$50 million under NFMIP.</p> <p>Maintained and delivered actions under the Memorandum of Administrative Arrangement between DEW and the Department for Education which aims to develop and maintain environmental education opportunities that contribute to improved learning outcomes.</p>

Agency objectives	Indicators	Performance
<p>Effective stakeholder engagement <i>(continued)</i></p>	<p>Value leveraged from Commonwealth, State and private investment (grants, matched funding, foreign direct investment).  <i>(continued)</i></p>	<p>NPWS Bushfire recovery activities involving Digital Citizen Scientists – Over 2030 volunteers from 17 countries assisted by identifying animals in over 457,000 images captured from motion sensing cameras on KI. Over 500,000 images have been uploaded to DigiVol from motion sensing cameras.</p>
	<p>The State Landscape Strategy sets out a joint vision for how South Australia’s landscapes are managed to support healthy ecosystems, prosperous businesses and resilient communities – now and for future generations.</p>	<p>The Strategy provides a framework to bring together the combined capacity of regional communities, private landholders, landscape boards, state and local governments, industry, conservation sector and First Nations, to jointly tackle the big issues that can’t solely be managed locally.</p> <p>It identifies major challenges we all share, and marks out key directions to address these challenges over the next ten years.</p>

Agency objectives	Indicators	Performance
Quality data and science contribute to evidence-based policy, planning and investment	Access to data (disseminated by open data portals inc. <a href="#">EnviroData</a> , <a href="#">Data.sa.gov.au</a> , <a href="#">Waterconnect</a> , <a href="#">Water Data SA</a> , <a href="#">ICSM EVLIS Elevation and Depth Portal</a> , <a href="#">NatureMaps</a> , <a href="#">Seeds of SA</a> , <a href="#">eFlora</a> , <a href="#">Climate change data and info</a> ).	<p>There were 70,650 visits to <a href="#">NatureMaps</a>, DEW's common access point for maps and geographic information about South Australia's natural resources during 2021/22 available for use by Government, Industry and Community for environmental planning and management.</p> <p>Approximately 4600 Sq. Kms of DEW procured, high resolution, digital elevation models were provided through the <a href="#">ICSM ELVIS Portal</a> to inform flood mitigation and infrastructure planning during 2021/ 22. The Eyre Peninsula Landscape Board's long-term terrestrial Biodiversity Monitoring Program assists with condition measurements to inform on ground programs. The condition and diversity of the region's vegetation communities is measured every 10 years at 329 representative sites, including government managed sites.</p>
Evidence provided to inform policy, planning and investment	Access to data.	DEW updated the flood management content on the <a href="#">Environment.sa.gov.au</a> website to better address enquiries from stakeholders and the public and made improvements to the Flood Awareness website on <a href="#">Waterconnect</a> to provide improved access to flood study data.
Customer service focus	% time availability of key applications (WMS, SWIMS, Parks online bookings, permits, SA GeoData, FIMS & IMOT).	<p>The new online Wildlife Permit System went on-line in July 2021 affecting over 3000 permit holders.</p> <p>Significant upgrades to the National Parks and Wildlife Service, South Australia visitor bookings system have been made, with implementation from 1 July 2022.</p> <p>There were 88,259 visits to online sites from 1 Sept 2021 to 9 Jan 2022.</p>
<b>Foundational goal: An effective agency delivering high quality policy, programs and assets</b>		
Effective management	% of native vegetation clearance applications processed within agreed timeframes.	100% of native vegetation clearance applications processed within agreed timeframes.

Agency objectives	Indicators	Performance
Effective management  <i>(continued)</i>	% coastal development referrals processed within agreed timeframes.	93% coastal development applications processed within statutory timeframes.
	% native vegetation development referrals processed within agreed timeframes.	100% of native vegetation development referrals processed within agreed timeframes.
	% River Murray referrals processed within agreed timeframes.	99% compliance with water allocations.
	% water trades processed within statutory timeframes (intra and interstate).	99% Compliance with service standards for SA Murray-Darling Basin (River Murray) trades (interstate and intrastate).
	% compliance with water licence allocations and licence conditions.	95% Compliance with customer standards for processing of well construction permit applications.
High organisational performance	See 'corporate performance summary' section on the following page.	

## Corporate performance summary

### Employment opportunity programs

Program name	Performance
Aboriginal Workforce Plan	<p>The Reconciliation Action Plan sets an agency target of 4% Aboriginal workforce participation across classification levels by January 2024.</p> <p>As at 30 June 2022, 2.8% of employee identify as Aboriginal and/or Torres Strait Islander.</p> <p>The percentage of Aboriginal and/or Torres Strait Islander employees by classification stream was:</p> <ul style="list-style-type: none"> <li>• Team member– 6.5%</li> <li>• Senior team member– 1.4%.</li> <li>• Manager– 0.4%.</li> <li>• Executive leader– 0%.</li> </ul> <p>The percentage of Aboriginal and/or Torres Strait Islander on ongoing contracts, when compared to the broader DEW average was:</p> <ul style="list-style-type: none"> <li>• 57.9% Aboriginal and/or Torres Strait Islander employees.</li> <li>• 56.8% Non- Aboriginal and/or Torres Strait Islander employees.</li> </ul>
Aboriginal Traineeship Program	Two Aboriginal trainees were converted to ongoing employees in 2021-2022.
Employees with a declared disability	The percentage of employees with a declared disability as at 30 June 2022 was 1.8 per cent.
Skilling SA Program	<p>Two existing DEW employees were approved to commence Skilling SA programs to upskill in 2021-22.</p> <p>Three trainees were engaged by DEW during 2021-22.</p>

**Agency performance management and development systems**

<b>Performance management and development system</b>	<b>Performance</b>
DEW Performance Review and Development ( <b>PRD</b> ) Process	<p>Managers are required to undertake two formal PRD conversations with their employees each year:</p> <ul style="list-style-type: none"> <li>• Between 1 July 2021 to 31 December 2021 = 84.7% of DEW employees had a PRD discussion recorded in the Complete Human Resource Information System (<b>CHRIS</b>).</li> </ul> <p>Between 1 January 2022 to 30 June 2022 = 91.7% of DEW employees had a PRD discussion recorded in CHRIS.</p>

**Work health, safety and return to work programs**

<b>Program name</b>	<b>Performance</b>
Work Health and Safety Management System Improvements and Employee Health and Wellbeing	<ul style="list-style-type: none"> <li>• Implementation and roll out of mandated all of government hazard and incident reporting system.</li> <li>• Implemented improved reporting at the divisional and branch level to ensure leaders can make informed decisions to improve worker health and wellbeing.</li> <li>• Contracted the Department of Treasury and Finance to undertake early intervention injury management services.</li> <li>• Introduced departmental wide COVID-19 contact tracing and reporting.</li> <li>• Over 569 DEW workers accessed DEW provided flu vaccinations to prevent the spread of the seasonal influenza.</li> </ul>

<b>Workplace injury claims</b>	<b>2021-22</b>	<b>2020-21</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims	41	25	+ 64%
Fatalities	0	0	0
Seriously injured workers*	0	0	0
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1,000 FTE)	10.22	4.7	+117%

\*number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)

<b>Work health and safety regulations</b>	<b>2021-22</b>	<b>2020-21</b>	<b>% Change (+ / -)</b>
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	0	1	-100%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	0	0	0

<b>Return to work costs**</b>	<b>2021-22</b>	<b>2020-21</b>	<b>% Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	\$512,448.57	\$1,117,924	-54%
Income support payments – gross (\$)	\$188,899.58	\$703,419	-73%

\*\*before third party recovery

An increase in gross income support payments is attributable to a lump sum payment in relation to a previous claim. This payment is also included in total gross workers compensation expenditure.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>

**Executive employment in the agency**

<b>Executive classification</b>	<b>Number of executives</b>
EXEC	1
SAES1	19
SAES2	4

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

## Financial performance

### Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2021-2022 are attached to this report.

Statement of Comprehensive Income	2021-22 Budget* \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Total Income	381 270	395 633	14 363	311 852
Total Expenses	341 105	335 711	5 394	286 882
<b>Net Result</b>	<b>40 165</b>	<b>59 922</b>	<b>19 757</b>	<b>24 970</b>
<b>Total Comprehensive Result</b>	<b>40 165</b>	<b>65 646</b>	<b>25 481</b>	<b>23 503</b>

\*Revised Budget

The table above shows that for the financial year ended 30 June 2022, DEW's net result was an operating surplus of \$59.9 million, which was \$19.8 million favourable compared to budget.

Major variations included:

Total income was \$14.4 million higher than budget primarily due to asset related adjustments, reflecting revised asset values through the 2021-22 stocktake process.

Total expenses \$5.4 million lower than budget primarily due to underspends in various Commonwealth and State Cabinet approved projects.

Statement of Financial Position	2021-22 Budget* \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Current assets	201 975	262 889	60 914	220 173
Non-current assets	901 510	875 580	(25 930)	847 760
<b>Total assets</b>	<b>1 103 485</b>	<b>1 138 469</b>	<b>34 984</b>	<b>1 067 933</b>
Current liabilities	60 369	66 342	(5 973)	62 635
Non-current liabilities	49 509	47 549	1 960	51 856
<b>Total liabilities</b>	<b>109 878</b>	<b>113 891</b>	<b>(4 013)</b>	<b>114 491</b>
<b>Net assets</b>	<b>993 607</b>	<b>1 024 578</b>	<b>30 971</b>	<b>953 442</b>
<b>Equity</b>	<b>993 607</b>	<b>1 024 578</b>	<b>30 971</b>	<b>953 442</b>

\*Revised Budget

The table above shows that for the financial year ending 30 June 2022, DEW's net assets were \$1.025 billion which was \$31.0 million higher than budget. This is largely due to a higher than budgeted cash balance resulting from underspends in various Commonwealth and State Cabinet approved projects.

**Consultants disclosure**

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

**Consultancies with a contract value below \$10,000 each**

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All consultancies below \$10,000 each - combined		Nil

**Consultancies with a contract value above \$10,000 each**

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Roger Wickes Project Services	Review of business processes in relation to the provision of advice on water licensing matters.	\$ 13,636.36
Experience Matters	Review of DEW's imagery services including current state, potential future states, and transitional considerations including issues, risks, requirements, costs, benefits and value.	\$ 22,000.00
Pollination Capital Partners	Feasibility assessment and business case for establishing emissions reduction schemes.	\$ 42,630.00
	<b>Total</b>	<b>\$ 78,266.36</b>

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

**Contractors disclosure**

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

**Contractors with a contract value below \$10,000**

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each - combined	Various	\$ 37,081.49

**Contractors with a contract value above \$10,000 each**

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Randstad Pty Limited	Temporary staff for Environmental Science, Water Science and Monitoring, Coastal Protection, River Murray Operations, Water Licensing, Regional Programs.	\$ 854,080.07
Hays Specialist Recruitment Pty Ltd	Temporary staff for Regional Programs, Environmental Science, Native Vegetation Management, Corporate Services.	\$ 581,197.77
Maxima Tempskill / Recruitment	Temporary staff for Coastal Protection, the Botanic Gardens and State Herbarium and Regional Programs.	\$ 374,898.38
Modis Staffing Pty Ltd	Temporary staff for Information Technology and Water Licensing.	\$ 371,805.48
Hudson Global Resources	Temporary staff for Information Technology, Regional Programs, Environmental Science, and Corporate Services.	\$ 190,439.71
CKM Management Solutions	Temporary staff for the Adelaide Living Beaches programme.	\$ 88,779.42

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Harrison McMillan	Temporary staff for Information Technology and Communication ( <b>ITC</b> ) and Water Management Solutions ( <b>WMS</b> ) project.	\$ 78,777.27
GRAMAC Solutions	Temporary staff for fire management.	\$ 74,775.62
Burrandies Aboriginal Corporation	Temporary staff for Regional Operations and Land Management.	\$ 30,853.64
Paxus Australia Pty Ltd	Temporary staff for Information and Technology.	\$ 26,875.35
Career Link People Solutions	Temporary staff for Information Technology and Records Management.	\$ 19,846.85
Talent International	Temporary staff for Finance & ITC.	\$ 17,587.54
	<b>Total (all contractors)</b>	<b>\$2,746,998.59</b>

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts](#).

The website also provides details of [across government contracts](#).

**Other financial information**

Nil to report.

**Other information**

Nil to report

## Risk management

### Risk and audit at a glance

The DEW Risk and Performance Committee (the RPC) is an independent committee that advises the DEW Chief Executive on strategic risk, audit and performance matters. The RPC comprises an independent Chairperson, three independent members and four DEW staff members. The RPC met five times during 2021-22 to consider matters relating to agency performance and monitoring and core governance, as well as receiving presentations on:

- Asset Management Framework,
- Capital Projects,
- Water and River Murray,
- Conservation and Wildlife, and
- Cybersecurity.

### Fraud detected in the agency

Category/nature of fraud	Number of instances
N/A	Nil

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

### Strategies implemented to control and prevent fraud

DEW has a Fraud and Corruption Control Procedure which establishes roles and responsibilities in relation to the identification of and response to fraud, including the process for reporting and managing incidents of fraud and corruption. The Procedure evidences DEW's zero tolerance for fraud. The Procedure is consistent with the South Australian Public Sector Fraud and Corruption Control Policy.

All internal audits undertaken within the agency are conducted with an appreciation for, and awareness of the possibility of fraud.

DEW Executive regularly communicates its expectations regarding acceptable business practices and ethical behaviours in accordance with the Code of Ethics.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>

### Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

Nil.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

## Reporting required under any other act or regulation

For the 2021-22 reporting period:

Act or Regulation	Requirement
<i>Adelaide Dolphin Sanctuary Act 2005</i>	<p>Section 26 - Annual report</p> <p>(1) The Minister must on or before 30 September in each year prepare a report on the operation of this Act for the financial year ending on the preceding 30 June.</p> <p>(2) The annual report must include -</p> <p>(a) information on the extent to which the objects and objectives of this Act are being achieved; and</p> <p>(b) reports on the following matters for the preceding financial year:</p> <p>(i) the referral of matters to the Minister under any related operational Act; and</p> <p>(ii) the enforcement of the general duty of care; and</p> <p>(iii) action taken by the Minister or authorised officers under Part 6; and</p> <p>(c) a programme setting out the Minister's proposals for the implementation of the ADS Management Plan during the current financial year.</p>

### Objective 1 - Protection of the Dolphins

- NPWS and Adelaide Mount Lofty Ranges (AMLR) marine parks Rangers completed six boat-based scientific surveys of the Adelaide Dolphin Sanctuary (ADS) dolphin population, collecting demographic, locational and photo identification data. The data was also used in a 'Discover-a-dolphin' citizen science program which provides an opportunity for ADS Action Group volunteers to contribute to a scientific monitoring program. ADS Action Group volunteers assisted Rangers who were undertaking monitoring patrols on dolphin population health.
- One dolphin entanglement was recorded. The entanglement was first reported by an ADS Action Group volunteer in April 2022. Volunteers and Rangers monitored the individual and advice was sought from the Dolphin Expert Reference Group. Intervention was not recommended due to the location of the entanglement and the animal had a dependent calf. The dolphin was free from the entanglement in May 2022.
- Five dolphin deaths were recorded in the ADS during the reporting period, four of which were able to be collected and necropsies were performed by the University of Adelaide and SA Museum, with further input from Flinders University. A further two resident dolphins are considered missing, presumed deceased.
- Several new calves were born, including two surviving calves to known resident females. Observations will continue to determine the residency status of other calves seen in the outer waters of the ADS.

- DEW initiated a scientific investigation on 24 August 2021 after 3 unexplained dolphin deaths in short succession. The investigation involves a multi-disciplinary team of scientific experts. It seeks to identify factors impacting the health of dolphins within the Port River and Barker Inlet, evaluating historical data and analyses, autopsy results from recent dolphin deaths and additional environmental factors.
- The investigation has not yet identified a definitive cause of recent dolphin deaths.
- Concurrent with the investigation has been the commencement of new research collaborations with Flinders and Adelaide Universities, SA Museum, The Commonwealth Scientific and Industrial Research Organisation (**CSIRO**) and individual researchers. Multiple new research projects within the ADS have commenced or are under development. Projects that focus on dolphin health include:
  - Metagenomics project to analyse abundance and diversity of bacteria and viruses in tissues from the diseased dolphin 'Hunter' and water samples from the Port River and Barker Inlet.
  - Postgraduate investigation into the water quality of the Port River and Barker Inlet, including comparison of urban and regional dolphin populations and investigation of pathogenic microbes.
  - The assessment of prey species consumed by dolphins in known feeding areas of the Barker Inlet and Port River. This project will examine the potential health risks arising from reduced availability of food and/or consumption of infected (e.g. bacterial) or contaminated (e.g. trace metals, biotoxin or other chemicals) prey within the ADS, the level of contaminants and biotoxins in fish tissues, and the presence of pathogenic agents in fish within the ADS.
  - Skin lesions as an indicator of health in Indo-Pacific bottlenose dolphins (*Tursiops aduncus*) of the ADS.
  - Ranging patterns of Indo-Pacific bottlenose dolphins (*Tursiops aduncus*) in the ADS.
  - Population structure, genetic diversity and inbreeding levels of bottlenose dolphins from the Port River System.
  - Population ecology and viability of Indo-Pacific bottlenose dolphins (*Tursiops aduncus*) in the ADS.
  - Per and polyfluorinated alkyl substances (**PFAS**) accumulation in micro plastics and quantifying the plastic and PFAS pollutant loads in fish species that dolphins consume.
- Rangers provided a presentation to the Parks and Wilderness Council updating members on key issues for the management of the ADS, including the forthcoming review of the management plan, the investigation into dolphin health issues, risk based review of fishing gear and developing research collaborations with external partners.
- A review of the risks posed to ADS dolphins by heavy gauge fishing gear and large and/or live baits is currently underway. As the state's fisheries manager, the Department of Primary Industries and Regions (**PIRSA**) is leading this process, supported by NPWS.
- In addition, the following activities were conducted to ensure compliance with legislation to protect marine mammals, set out in *Section 68* of the

*National Parks and Wildlife Act 1972 and the National Parks and Wildlife (Protected Animals—Marine Mammals) Regulations 2010:*

- Rangers completed 215 land and water patrols.
- Rangers investigated and/or responded to four incidents of breaching approach distances to dolphins.
- Marine safety officers investigated and/or responded to 44 incidents of speeding vessels.
- The Department for Infrastructure and Transport - Marine Safety Officers inspected approximately 230 recreational vessels within the ADS for compliance with safety equipment, registration and licensing requirements.
- Corflute signs were installed at various locations within the Sanctuary to remind park users of marine mammal regulations, including 'Caution Mother and Calf' signs and 'Unwell Dolphin' signs. Permanent signage has been developed in collaboration with the ADS Action Group and will be installed at various locations.
- NPWS Rangers ran training sessions for the Volunteer Ranger Program. Volunteer Rangers undertook weekend shifts at Garden Island, speaking with boaters and kayakers prior to launching *about marine mammal approach distances and speed restrictions*.

**Objective 2 - Protection of key habitat features**

- Marine Parks and Adelaide International Bird Sanctuary (**AIBS**) rangers worked together to coordinate on-ground works across ADS and AIBS landscapes. Park presentation activities, including rubbish removal is ongoing and regular. Volunteer activities have been coordinated on site including with the Friends of AIBS.
- In the northern section of the ADS, the installation of the Port Gawler beach car park and gate has significantly reduced the number of vehicles accessing the beach area, and has reduced the amount of rubbish dumped. Ranger compliance patrols have resulted in numerous expiations for driving/riding in unauthorised areas and for dogs off lead.
- Within and adjacent to the ADS, AIBS rangers undertook artichoke thistle and African boxthorn control. Rabbit warren and fox den mapping was undertaken at both Port Gawler and Buckland Park. AIBS rangers have been successful in securing three years of funding totalling \$169,195 (cash and in-kind contribution) to undertake deer control from Buckland Park to the Light River Estuary.
- DEW along with the Department for Energy and Mining, the **EPA**, the University of Adelaide, the City of Salisbury and external consultants are collaborating to understand and address the dieback of 10 hectares of mangroves and 35 hectares of saltmarsh at St Kilda.
- Green Adelaide and NPWS are working with partner organisations including the City of Port Adelaide Enfield and local industry to investigate the remediation and reactivation of Mutton Cove, one of the last remaining low lying marshes on the north-eastern side of LeFevre Peninsula, within the ADS. Dependent on funding, the intention is to manage tidal flooding and stabilise the mangrove and saltmarsh habitats in the area by rebuilding the damaged levee banks.

- Conservation works funded by Green Adelaide included weed control undertaken on Torrens Island, Bird Island and at Port Gawler (boxthorn, sea spurge, marram grass, skeleton weed). Pest control was undertaken on both Torrens Island and Bird Island, with the deployment of a Felixer (fox control unit) at each site.
- In 2021/2022, BirdLife Australia coordinated four simultaneous shorebird population counts in Upper Gulf St Vincent. Thirty one participants were involved in the counts and a total of 216 surveys were completed. A weekly census of the endangered Fairy Tern was coordinated by sharing our Shores with Coastal Wildlife Project staff and hosted by BirdLife Australia. Nineteen trips were made to Bird Island (within the ADS) during the 2021/2022 breeding season, from December to March. Seven colonies were monitored during this time, with a total of 23 adult birds, 16 nests, 31 eggs, four chicks and one fledgling recorded. BirdLife Australia received funding from the Australian Department of Agriculture, Water and the Environment to support the ongoing monitoring and threat management of Fairy Terns on Bird Island.
- Two abandoned vehicles were removed near Mutton Cove and Garden Island by the City of Port Adelaide Enfield and the Department for Infrastructure and Transport, respectively.
- Sea Shepherd – Marine Debris Campaign with the assistance of 30 volunteers, including two NPWS volunteer rangers, removed over 6600 pieces of rubbish from Garden Island in May 2022.
- Estuary Care Foundation (**ECF**) continued to monitor the extension of seagrass along the west side of Torrens Island. ECF also contributed to the second year of ‘*Seeds for Snapper*’, seagrass restoration project.

### **Objective 3 – Improvement of water quality**

- Aquatic Activity Licences referred to DEW under the *Harbors and Navigation Act 1993* were assessed in terms of possible water quality impacts and risks to dolphins. Developments, activities and planning documents were referred to DEW and were assessed for their potential impact on water quality through sediment disturbance and appropriate actions were recommended to minimise any disturbance.
- Staff continued to remove floating marine debris while on patrols.
- In previous years rangers have assisted the EPA by collecting water quality samples from designated locations whilst on patrol. Requests were not received from the EPA during this past reporting year, however, rangers remain able to assist with this task when required.
- Flinders University have commenced a water quality and microbial community analysis of the Port River system. The University is also undertaking research to determine the state of harmful algal blooms in the ADS and Port River System.

### **Objective 4 – Recognition of local interests and participation in management processes**

- NPWS has engaged independent community organisations, such as Whale and Dolphin Conservation and the Australian Marine Wildlife Research and

Rescue Organisation (**AMWRRO**), and local university academics and students in the investigation process.

- Rangers work with registered Friends of Parks groups including the ADS Action Group, Estuary Care Foundation, Friends of Torrens Island Quarantine Station and Experiencing Marine Sanctuaries (**EMS**).
- Rangers delivered two training sessions for commercial tour staff, providing an introduction to the ADS and marine parks, information on dolphin ecology and compliance with marine mammal regulations.
- Rangers provided advice for existing and new ADS Commercial Tour Operator permit applications under the Marine Mammal Tour Permitting Policy, in support of the *National Parks and Wildlife (Protected Animals - Marine Mammals) Regulations 2010*.
- North Haven Surf Lifesaving Club provided assistance to a stranded dolphin calf on North Haven Beach. Volunteers successfully guided the calf to deeper water so it could reunite with its mother.
- Some community members have expressed concern over the management of marine mammal health and welfare incidents, with suggestions that NPWS should take a more interventionist role in providing veterinary care for ADS dolphins, including, for example, the provision of antibiotics. Rangers continue to communicate the requirements of the *Marine Mammal Intervention Policy* and *Marine Mammal Intervention Procedure*, which recognises that the ADS dolphins are wild animals and that nature will be allowed to take its course wherever possible.

#### **Objective 5 – Promotion of public awareness of ecological importance of the area**

- The values and purpose of the ADS and the state's marine parks were promoted to the community at a range of events and public forums, for example:
  - NPWS volunteer celebration event at Belair National Park
  - Victor Harbor Whale Festival
  - Coastal Ambassadors program (Green Adelaide).
- Rangers held an on-site session for Year 5 students from St Monica's Catholic School, discussing the relationship between environmental needs and human uses of the ADS.
- To ensure transparency and a high level of public awareness, regular updates, frequently asked questions and published reports regarding the investigation into dolphin health issues are posted on the website: <https://www.environment.sa.gov.au/topics/plants-and-animals/living-with-wildlife/whales-dolphins/adelaide-dolphin-sanctuary-investigation>
- Over 20 television, radio, newspaper and online media articles relating to the ADS aired over the year, covering topics including risks with feeding dolphins, the deceased whale washed into the ADS, the ADS dolphin 'June' caught in the Torrens River outlet and various discussions relating to the investigation into dolphin health issues.
- Three new fact sheets were developed to assist the community to understand how the ADS is managed. Topics included how Rangers manage dolphin incidents, keeping dolphins safe from human activities and key research programs underway.

- The DEW marine parks caravan continued to be used throughout the year to promote the ADS and marine parks at community events and ranger 'pop-ups'.
- Rangers have a regular presence at key boat ramps in the Port River and Barker Inlet, distributing 'Boating around marine mammal' stickers and educating park users about environmental issues and regulations. Staff distributed ADS visitor guide maps and boating stickers at numerous community outlets.
- Rangers provided input into the Coastal Places Guide, produced by the City of Port Adelaide Enfield.
- Vessel speed limits within the ADS were included in the Marine Safety newsletter for the boating public.
- A webpage providing public information about the Torrens Island Conservation Park, which lies within the ADS, was developed: <https://www.parks.sa.gov.au/parks/torrens-island-conservation-park>
- ECF presented at the Festival of Climate Action, the Coastal Ambassadors program, and to Urrbrae TAFE students and BAE System Staff. The Foundation also offered guided Labyrinth Walks at Garden Island, with *Learning for Labyrinths*, to celebrate the Nature Festival and Adelaide's status as a National Park City.
- ECF published '*Port River Portraits*', with illustrations and words capturing the essence of the River.
- EMS held a guided snorkel tour at Port Gawler for Green Adelaide's Youth Coastal Ambassador Program. The tour involved 16 youth coastal ambassador participants, an Aboriginal Custodian and a photographer.

#### **Objective 6 – Promotion of the principles of ecological sustainable development**

- Staff provided advice on four referrals under the *Harbours and Navigation Act 1993* and five under the *Fisheries Management Act 2007*. Comments were also provided on a range of development related projects or plans under the *Planning, Development and Infrastructure Act 2016* occurring within and adjacent to the ADS.

#### **Objective 7 – Enforcement of general duty of care**

There were no reported instances when the general duty of care was breached.

#### **Objective 8 – Issuance of protection or other orders**

No protection or reparation orders/authorisations were issued.

#### **Objective 9 – Annual implementation programme for management plan**

Section 26(2)(c) of the Act requires the preparation of a programme setting out the Minister's proposals for the implementation of the ADS Management Plan for the current financial year. The Management Plan is a seven-year document and includes a broad description of activities to be considered over this time period. The Annual Implementation Programme for 2022-23 has been prepared in line with the strategies and actions outlined in the ADS Management Plan.

**ADS annual implementation programme 2022-23**

DEW's **NPWS - AMLR** Region Marine Parks Programme, will work with supporting agencies during 2022-23 to achieve the objectives of the *Adelaide Dolphin Sanctuary Act 2005* and strategies outlined in the ADS Management Plan 2008. A statutory review of the current (2008) Adelaide Dolphin Sanctuary Management Plan is also underway, with a public consultation process and finalisation of the new plan expected following the conclusion of the Investigation into dolphin health in the ADS. The implementation programme may be adjusted to meet the requirements of the new management plan during the 2022-23 reporting period.

***Objective 1 - 'The protection of the dolphin population of the Port Adelaide River estuary and Barker Inlet from direct and physical harm is to be maintained and improved'*** *Adelaide Dolphin Sanctuary Act Section 8(1)(a)*.

**Issue 1.1 Lack of scientific knowledge about ADS dolphins**

Actions:

- Continue scientific monitoring surveys to track the local dolphin population.
- Support on-going research into ADS dolphins and their habitats and maintain partnerships and collaborations with universities, the SA Museum and other researchers.
- Maintain involvement with the Marine Mammal Scientific Group.
- Seek advice from the Dolphin Veterinary Reference Group in relation to dolphin health and welfare incidents.
- Continue the collection of deceased dolphins for post mortem examination by partner research institutions to build on our knowledge base.

**Issue 1.2 Vessel strike (commercial shipping, fishing and recreational vessels)**

Actions:

- DEW and Department for Infrastructure and Transport (**DIT**) will continue enforcement of vessel speed limits to ensure safety for dolphins and for recreational users of the area.

**Issue 1.3 Entanglement in vessel and fishing gear**

Actions:

- Continue to work with PIRSA to risk assess and review fishing practices in the ADS.
- Engage park users and work with existing education programs to increase awareness of marine debris and its impacts on dolphins and their habitat.
- Develop signage to educate the community about responsible fishing practices around dolphins.

**Issue 1.4 Intentional harm**

Actions:

- Continue regular land and sea patrols to ensure compliance with the *National Parks and Wildlife (Protected Animals—Marine Mammals) Regulations 2010*.

- Maintain education programs to increase awareness of dolphins and support members of the public who report observations of potential incidents.

### **Issue 1.5 Impacts from human interaction**

#### Actions:

- Work with volunteers to maintain regular observation of resident animals to observe any significant behavioural changes.
- Maintain an overview of Australian and international studies of impacts of human interactions on dolphins and review findings that may be applicable to the ADS.
- Support research (and promote findings) that investigate potential impacts of human-induced threats.

***Objective 2 - 'The key habitat features in the Port Adelaide River estuary and Barker Inlet that are necessary to sustain the dolphin population are to be maintained, protected and restored'*** Adelaide Dolphin Sanctuary Act Section 8(1)(b)

### **Issue 2.1 Food Supply**

#### Actions:

- Support research (and promote findings) to determine the specific prey species of ADS dolphins.

### **Issue 2.2 Loss of vegetation: seagrass, mangroves and supporting species**

#### Actions:

- Building on existing work, support research on seagrasses, mangroves and associated vegetation (including saltmarsh) in the ADS to determine overall health and possible areas for rehabilitation action; and to monitor possible impacts of a changing climate.
- Support government agencies, local council and community group efforts to rehabilitate and re-establish vegetation and habitats, such as native oyster reefs.
- Support ongoing seagrass research and rehabilitation programs undertaken by external partner agencies and groups.

### **Issue 2.3 New developments**

#### Actions:

- Continue to work with proponents of new and existing developments to ensure that objectives of the Act and the management plan are appropriately considered.
- Work with DIT and local councils to develop performance guidelines for development to support achievement of ADS objectives.

### **Issue 2.4 Marine pests: *Caulerpa taxifolia*, *Caulerpa racemosa* and others**

#### Actions:

- Support PIRSA initiatives and research in identifying and controlling introduced species.

**Objective 3 - 'Water quality within the Port Adelaide River estuary and Barker Inlet should be improved to a level that sustains the ecological processes, environmental values and productive capacity of the Port Adelaide River estuary and Barker Inlet' Adelaide Dolphin Sanctuary Act Section 8(1)(c)**

### **Issue 3.1 Discharges - nutrients**

Actions:

- Work with the EPA to implement the Port Waterways Water Quality Improvement Plan and address recommendations outlined in the Adelaide Coastal Waters Study which are relevant to the ADS.
- Support research efforts into the effect of excess nutrients, particularly as they relate to prey species, vegetation health and pest species.
- Work with the EPA to monitor water quality at points throughout the Port River and Barker Inlet as required.

### **Issue 3.2 Discharges - pollutants**

Actions:

- Support the use of best practice methods for dredging and other sediment disturbance activities to minimise distribution of possibly contaminated sediments and introduced species such as *Caulerpa taxifolia*.
- Maintain litter management activities including collection of marine debris on patrols and clean up days with the ADS Action Group and other local environment groups.

### **Issue 3.3 Turbidity and release of toxins from sediment**

Actions:

- Undertake work on vegetation protection to support stabilisation of sediments.
- Ensure aquatic licence assessments address activities with the potential to cause turbidity.

**Objective 4 - 'The interests of the community are to be taken into account by recognising indigenous and other cultural, and historical, relationships with the Port Adelaide River estuary and Barker Inlet and surrounding areas, and by ensuring appropriate participation in processes associated with the management of the Port Adelaide River estuary and Barker Inlet' Adelaide Dolphin Sanctuary Act Section 8(1)(d)**

### **Issue 4.1 Inclusion of all stakeholders**

Actions:

- Public consultation on the ADS Management Plan and/or amendments will follow statutory processes.
- DEW will continue to work with key stakeholders and community volunteers to protect the dolphins and improve their environment, and will continue to seek new opportunities for partnerships.
- The Parks and Wilderness Council community representatives will provide the Minister with advice as required by the Act.

- The online presence of the ADS will be updated as required.

#### **Issue 4.2 Support of recreational users**

Actions:

- DEW will continue ongoing assessment of referrals for aquatic licences (under section 26 of *Harbours and Navigation Act 1993*).
- DEW will collaborate with DIT in relation to the management of recreational uses and the achievement of ADS objectives.

#### **Issue 4.3 Support of industry interests**

Actions:

- DEW will investigate establishment of an industry stewardship program for the ADS area to provide opportunities to best achieve ecologically sustainable development in collaboration with each other and with government.

#### **Issue 4.4 Protection of indigenous values in the area**

Actions:

- Support Kaurna aspirations in developing co-management arrangements for the Torrens Island Conservation Park.
- Ensure Kaurna cultural values are respected, nurtured and conserved through working cooperatively with the Kaurna community.
- Ensure Kaurna are key partners for engagement and participation in major projects and decision making processes.

#### **Issue 4.5 Support for tourism activities**

Actions:

- Liaise with existing commercial tour operators to assess the current cumulative impact of activities and work with operators to develop appropriate interpretative information.
- Work with operators and the public to ensure understanding of the *National Parks and Wildlife (Protected Animals - Marine Mammals) Regulations 2010* and support compliance with these.
- Support the growth of sustainable nature based tourism to ensure activities are compatible with the Act and management plan objectives.

**Objective 5 - 'Public awareness of the importance of a healthy Port Adelaide River estuary and Barker Inlet to the economic, social and cultural prosperities of the local communities, and the community more generally, is to be promoted'** *Adelaide Dolphin Sanctuary Act Section 8(1)(e)*

#### **Issue 5.1 Supply of informative, timely and accessible information about the ADS**

Actions:

- Work with relevant government agencies, including PIRSA Fisheries, DIT and EPA, to ensure consistent delivery of messages.

- Continue to support the Park of the Month and Junior Dolphin Ranger Program and distribute interpretative materials.
- Work with stakeholders to maximise communication opportunities.
- Utilise various forms of media, as appropriate, to distribute information.

**Issue 5.2 ADS Signage**

Actions:

- Update signage to address key management needs.

**Objective 6 - ‘The principles of ecological sustainable development in relation to the use and management of the Port Adelaide River estuary and Barker Inlet are to be promoted’ Adelaide Dolphin Sanctuary Act Section 8(1)(f)**

**Issue 6.1 Promote the implementation of economically sustainable development (ESD) principles with local industries and new developments**

Actions:

- In conjunction with other agencies, work with new and existing industries to support the achievement of ESD principles.
- Prepare and deliver industry-specific information as required.

Act or Regulation	Requirement
<p><i>Climate Change and Greenhouse Emissions Reduction Act 2007</i></p>	<p>20 - Administrative unit report</p> <p>(1) The annual report of the Minister's department must include a report on work undertaken within the department in relation to the development of climate change policy and related initiatives.</p> <p>(2) The Chief Executive of the Minister's department must consult with the Premier's Climate Change Council in connection with the preparation of the report required under subsection (1).</p>
<p><i>Refer to ‘Agency Specific Objectives and Performance’ section, Contribution to climate change mitigation and adaptation on page 21, for work undertaken in relation to the development of climate change policy and related initiatives.</i></p>	

Act or Regulation	Requirement
<i>Crown Land Management Act 2009</i>	<p>25—Disposal by transfer or grant of fee simple</p> <p>(3) If, during a financial year, the Minister—</p> <p>(a) disposes of Crown land other than by public auction, public tender or other open competitive process on the basis that he or she is satisfied that special circumstances exist in accordance with subsection (1)(f); or</p> <p>(b) disposes of Crown land for less than the market value of the Crown's interest in the land or for no consideration on the basis that he or she, and the Treasurer, are satisfied that special circumstances exist in accordance with subsection (2)(d),</p> <p>the Minister must ensure that details of the disposal (including a description of the land, the market value of the Crown's interest in the land and the consideration, if any, for the disposal) are set out in the annual report presented by the Department to the Minister under the Public Sector Act 2009 in relation to that financial year.</p>

The following parcel was disposed of without market process to the Primary Community Strata Plan 23717 as the only suitable purchaser of the allotments which are located within the strata complex. Both the Minister and the Treasurer determined special circumstances existed.

Land Description	Total Market Value	Consideration Paid
Lots 61 and 1010 Primary Community Strata Plan 23717	The Lots do not have an identifiable market value.	\$10,000

Act or Regulation	Requirement
<i>National Parks and Wildlife Act 1972</i>	<p><b>13—Information to be included in annual report</b></p> <p>(1) The annual report of the Department must include the following information:</p> <p>(a) the aggregate amount of fees paid for entrance to reserves during the relevant year; and</p> <p>(b) the aggregate amount paid pursuant to leases, licences and other</p>

	<p>agreements referred to in section 35 during the relevant year; and</p> <p>(c) the aggregate amount of fees and other charges paid for camping and other accommodation on reserves during the relevant year; and</p> <p>(d) the aggregate amount paid for Guided tours during the relevant year.</p>
<p>Aggregated totals of park revenue for 2021-22 are categorised below:</p>	
Admissions and Guided Tours	\$ 7,604,000
Property Rental and related income	\$ 1,475,000
Sale of Goods	\$ 1,783,000
Camping, Accommodation, Parking and Hire fees	\$ 2,675,000
Levies, Licences and Other	\$ 320,000
<b>Total Park Revenue</b>	<b>\$13,857,000</b>

Act or Regulation	Requirement
<i>Wilderness Protection Act 1992</i>	<p>7 - Annual report</p> <p>(1) The Minister must cause a report to be prepared annually setting out the following information:</p> <p>(a) the names and locations of the wilderness protection areas and wilderness protection zones constituted under this Act and the extent to which the wilderness criteria are met by each area and zone; and</p> <p>(b) the name or some other identification of the former reserves or parts of reserves that have been constituted as wilderness protection areas or zones; and</p> <p>(c) the extent of mining operations in wilderness protection zones; and</p> <p>(d) information as to the management of wilderness protection areas and zones and particulars of any activities to restore</p>

	<p>land and its ecosystems to their condition before European colonisation; and</p> <p>(e) a list of management plans adopted under this Act; and</p> <p>(f) the portions (if any) of wilderness protection areas or zones that the Minister has declared to be prohibited areas and the reasons for making those declarations; and</p> <p>(g) an account of money received and expended in relation to the management of wilderness protection areas and wilderness protection zones; and</p> <p>(h) in the case of wilderness protection zones, an account of the royalties (if any) received in respect of the mining tenements in force in those zones and the money expended in administering those mining tenements by an administrative unit of the Public Service.</p> <p>(2) The report must include a copy of the Wilderness Code of Management in force under Division 3.</p>
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**Section 7(1)(a)**

The following information is provided in accordance with section 7(1)(a) of the *Wilderness Protection Act 1992 (WP Act)*.

**Billiatt Wilderness Protection Area (WPA)**

Location:

- 59,125 hectares comprising Sections 13 and 26-28, Hundred of Auld, Sections 14-16, 18, 19 and 21-30, Hundred of Billiatt, and Sections 42-45, 48, 49 and 53, Hundred of Kingsford.
- Excised from the Billiatt Conservation Park and is located approximately 30 kilometres north of Lameroo.
- Proclaimed on 24 July 2008.

Wilderness Quality:

- Key component of a biological corridor connecting mallee areas in southern and eastern Australia.
- The area consists of large sand dunes dominated by mallee vegetation and open shrub land, providing habitat for the fauna of the Murray Mallee Region including a number of nationally threatened birds.
- In 2014, approximately 98% of the WPA was burnt by extensive regional fires. Recovery has included active pest management.

**Cape Bouguer WPA**Location:

- 5,190 hectares comprising Allotment 150 of DP 38341.
- Excised from the Kelly Hill Conservation Park, approximately 65 kilometres south-west of Kingscote, Kangaroo Island.
- Proclaimed on 15 October 1993.

Wilderness Quality:

- Untracked native vegetation and biological diversity.
- High wilderness quality over the entire area, except in the south-western corner where the Kangaroo Island Wilderness Trail connects Hanson Bay with Kelly Hill Caves. This trail is compatible with management provisions of the WP Act, protection of the wilderness quality of the environment.
- Approximately 98% of the WPA, including significant stands of old growth native vegetation was burnt and lost during the December 2019 Kangaroo Island bushfires.
- Extensive feral animal and weed control programs are being undertaken along with other recovery activities.

**Cape Gantheaume WPA**Location:

- Excised from the Cape Gantheaume Conservation Park, approximately 35 kilometres south-west of Kingscote, Kangaroo Island.
- 20,095 hectares comprising Section 52, Hundred of Seddon, Sections 66-67, 100-101 Hundred of Macgillivray, Sections 258, 277-279 and 375, Hundred of Haines.
- Proclaimed on 15 October 1993.

Wilderness Quality:

- Prime coastal wilderness with high ecological and aesthetic integrity.
- Excellent cover of mallee vegetation and diverse coastal landscapes with high scenic and habitat value.
- Wilderness quality is high except for a narrow strip on the east coast where it is affected to a minor extent by the presence of a rough track along the eastern coastline.
- The management provisions of the WP Act will ensure the impacts of this track on wilderness quality will be minimised.
- No evidence elsewhere in the WPA of the impacts of modern technology.
- No feral animals or pest plants have been recorded.

**Cape Torrens WPA**Location:

- Eight kilometres west of Western River WPA, and approximately 12 kilometres east of Cape Borda, Kangaroo Island.
- 1,060 ha comprising Sections 10 and 12, Hundred of Borda, and Allotment 100 of Deposited Plan 31584, formerly the Cape Torrens Conservation Park, as well as Allotment 1 in Deposited Plan 23502 added in September 2018.
- Proclaimed on 15 October 1993.

**Wilderness Quality:**

- Known for biological integrity of native forest and woodland, and for its wild coastal scenery.
- Contains habitat for the endangered Glossy black cockatoo.
- The wilderness quality is high, undisturbed by structures and impacts of modern technology.
- No internal tracks and the vegetation is virtually pristine.
- Approximately 98% of the WPA, including significant stands of old growth native vegetation and camping grounds were burnt and lost during the December 2019 Kangaroo Island bushfires.
- Glossy black cockatoo habitat has been severely impacted.
- Extensive feral animal and weed control programs are being undertaken along with other recovery activities.

**Danggali WPA****Location:**

- Approximately 70 kilometres north of Renmark.
- 202,815 ha comprising Sections 729 and 730, Out of Hundreds (Chowilla), and Allotment 100 of Deposited Plan 78460.
- Proclaimed on 28 May 2009.

**Wilderness Quality:**

- Largest relatively intact natural areas in the southern pastoral zone of Australia.
- The large size and relatively undisturbed condition of the wilderness protection area provides highly significant habitat for the fauna of the Danggali area.
- Has a rich diversity of bats, with 10 species having been recorded.

**Hambidge WPA****Location:**

- Approximately 140 kilometres from Port Lincoln and 15 kilometres from Lock on the Yorke Peninsula.
- 37,891 ha reserve, originally Hambidge Conservation Park under the *National Parks and Wildlife Act 1972 (NPW Act)*.
- Comprises Section 7, Hundred of Hambidge, Section 35, Hundred of Palkagee, and Section 364, Out of Hundreds (Kimba).
- Proclaimed on 30 September 2004.

**Wilderness Quality:**

- Extensive system of parallel dunes with ridges (6 to 12 metres in height) running north west to south east, comprised of a low mallee scrub association.
- Clay pans are scattered throughout the inter-dunal area.
- Home to a wide variety of mallee birds, including the endangered malleefowl, vulnerable blue-winged parrot, and the rare shy heathwren.

### **Hincks WPA**

#### Location:

- Approximately 85 kilometres from Port Lincoln and 30 kilometres from Lock on Eyre Peninsula.
- 66,657 ha reserve, excised from the Hincks Conservation Park and comprises Sections 2 and 3, Hundred of Hincks, Sections 11-14, Hundred of Nicholls, Sections 46- 48, Hundred of Tooligie, Section 25, Hundred of Murlong, and Section 365, Out of Hundreds (Kimba).
- Proclaimed on 30 September 2004.

#### Wilderness Quality:

- Originally set aside as a flora and fauna reserve in 1941.
- One of the largest expanses of mallee on Eyre Peninsula.
- Over 450 species of vascular plants have been recorded within the WPA, including at least 35 orchids, 4 plant species listed as vulnerable and a further 24 as rare in South Australia under the NPW Act.
- Dominated by mallee, with a small portion covered by forest, woodland, or shrub land.
- Visitors occasionally travel through the reserve or camp on the North-South Track.

### **Investigator Group WPA**

#### Location:

- Series of islands located off the west coast of South Australia, between 25 and 70 kilometres south-west of Elliston township.
- The 386 ha reserve was originally part of the Investigator Group Conservation Park under the NPW Act.
- Comprises Ward Islands, Top-Gallant Isles, Pearson Isles, Veteran Isles and Dorothee Island, all to the low water mark.
- Excludes Allotment 1 of Deposited Plan 19499 out of Hundreds (Elliston) (Pearson Isles), which is land held by Australian Maritime Safety Authority for lighthouse purposes.
- Proclaimed on 25 August 2011.

#### Wilderness Quality:

- High degree of intactness, free from the human impacts associated with land clearing and introduced plants and animals.
- Contains important haul-out areas for the Australian sea lion and New Zealand fur seal.
- Notable birds found on islands include white-faced storm petrels, cape barren geese and mutton birds which breed on the islands and the Pearson Island Black-footed rock- wallaby is of conservation significance.

### **Memory Cove WPA**

#### Location:

- Approximately 25 kilometres south of Port Lincoln.
- 8,940 hectare reserve extends to low water mark and includes Little Island, Lewis Island, Hopkins Island, Smith Island and Williams Island.

- Formerly part of the Lincoln National Park. The reserve comprises the following parcels of land:
- Sections 6, 12, 13, 22 and 23, Hundred of Flinders
- Allotments 1, 2, 4 and 6 of Deposited Plan 64397, Hundred of Flinders
- Allotment 102 of Deposited Plan 64387, Out of Hundreds (Lincoln)
- Sections 873 (Little Island), 874 (Lewis Island), 875 (Smith Island), and 876 (Hopkins Island), Out of Hundreds (Lincoln)
- Allotments 17, 18, 19, and 21 of Deposited Plan 35926, Out of Hundreds (Lincoln)
- Allotment 2 of Deposited Plan 19500 (Williams Island), Out of Hundreds (Lincoln).
- Proclaimed on 30 September 2004.

Wilderness Quality:

- Over 210 species of native flora have been recorded, including 7 species of conservation significance.
- Has a significant cultural history - 2 groups of Aboriginal people, the Barngarla and the Nauo groups, occupied the area prior to European occupation.
- In 1802, Matthew Flinders sailed the coast in the Investigator, and during this expedition 7 of his crew and the ship's master drowned when their cutter capsized during their search for fresh water.
- Entry to the reserve is regulated by a locked gate within the adjoining Lincoln National Park with a maximum of 15 vehicles per day permitted entry.
- Yachts and boats regularly anchor in the sheltered waters at Memory Cove and Williams Island and recreational fishing is permitted.
- Camping is permitted at the campground.

**Nullarbor WPA**

Location:

- Adjacent to the state's border with Western Australia.
- 894,245 ha reserve originally part of the Nullarbor National Park and Nullarbor Regional Reserve under the NPW Act.
- Comprises Pieces 32-37 in Deposited Plan 113589, Allotment 21 of Deposited Plan 89720 and Allotment 10 of Deposited Plan 31597.
- Proclaimed on 6 June 2013.

Wilderness Quality:

- Protects the iconic Nullarbor Plain, with its open flat plains and spectacular Bunda Cliffs.
- When connected to the Great Australian Bight Marine Park, it creates a land and sea conservation estate of global significance.
- Also conserves one of the world's largest semi-arid karst environments providing habitat for around 230 species of plant and 180 species of animal, including threatened species such as the slender-billed thornbill, Australian bustard and Nullarbor daisy.
- Popular tourist destination.

**Nuyts Archipelago WPA**Location:

- Off the west coast of South Australia, between 20 to 75 kilometres west of Ceduna township.
- 2,329 ha reserve comprises the former Isles of St. Francis Conservation Park and part of Nuyts Archipelago Conservation Park, proclaimed under the NPW Act, and several islands (Evans, Lilliput and Blefuscu Islands) that were unalienated Crown land.
- Comprises Purdie Islands, Lound Island, Goat Island, Lacy Islands, Evans Island, Lilliput Island, Franklin Islands, Blefuscu Island, Egg Island, Freeling Island, Smooth Island, Dog Island, West Island, St Francis Island, Masillon Island, Fenelon Island and Hart Island, all to the low water mark.
- Excludes Allotment 1 of Deposited Plan 19501, Out of Hundreds (Nuyts) (Evans Island) and Section 220, Out of Hundreds (Nuyts) (St Francis Island), which is land held by the Australian Maritime Safety Authority for lighthouse purposes.
- Proclaimed on 25 August 2011.

Wilderness Quality:

- Provides important island habitat for species such as the Stick-nest rat and Brush-tailed bettong (which are part of re-introduction programs) and species such as the carpet python and the Nuyts Archipelago subspecies of the southern brown bandicoot.
- Other notable species breeding on the island include the Australian sea-lion and muttonbirds.
- Remoteness from the mainland provides an important and secure refuge for vulnerable wildlife and small mammals free from introduced predators.

**Ravine des Casoars WPA**Location:

- Approximately 35 kilometres west of Parndana, the nearest town, and approximately 70 kilometres west of Kingscote, Kangaroo Island.
- 41,219 ha comprising Section 11, Hundred of Borda, Section 64, Hundred of Gosse, and Allotments 50 and 52 of Deposited Plan 38340.
- Excised from the Flinders Chase National Park.
- Proclaimed on 15 October 1993.

Wilderness Quality:

- The lack of access has allowed the extensive woodlands and forests to remain largely undisturbed.
- Contains several complete natural drainage systems, from watershed to their discharge at sea.
- Quality is high over the entire area except where it is reduced in a narrow north-south band by the presence of Shackle Road, an unsealed public access road.
- Vegetation is biologically intact and many endemic plants are present.
- Approximately 98 per cent of the wilderness protection area, including significant stands of old growth native vegetation and camping grounds were burnt and lost during the December 2019 Kangaroo Island bushfires.

- Extensive feral animal and weed control programs are being undertaken along with other recovery activities.

### **Western River WPA**

#### Location:

- Approximately 65 kilometres west of Kingscote and 30 kilometres north-west of Parndana, Kangaroo Island.
- 2,432 hectares comprising of Sections 8, 47, 51, 65 and 66, Hundred of Gosse, and Allotment 1 of Deposited Plan 31609.
- Formerly the Western River Conservation Park.
- Proclaimed on 15 October 1993.

#### Wilderness Quality:

- Relatively minor impacts of modern technology.
- Distinctive wilderness attributes that warrants protection and restoration in accordance with the provisions of the WP Act.
- Its rugged terrain and high coastal cliffs are characteristic of the northern coast of Kangaroo Island.
- Highly valued for the presence of habitat for the endangered Glossy black cockatoo.
- Plant species diversity is high and vegetation exhibits a wide cross-section of Kangaroo Island vegetation.
- Few exotic plants occur in the wilderness protection area and these are largely confined to perimeter and internal access tracks.
- Management policies under the WP Act require that exotic plants and animals are controlled or eradicated and that management is directed towards enhancement of wilderness quality.
- Approximately 98% of the WPA, including significant stands of old growth native vegetation and camping grounds were burnt and lost during the December 2019 Kangaroo Island bushfires.
- Glossy black cockatoo habitat has been severely impacted.
- Extensive feral animal and weed control programs are being undertaken along with other recovery activities including the Glossy black cockatoo and the Kangaroo Island dunnart.

### **Yellabinna WPA**

#### Location:

- Approximately 110 kilometres north of Ceduna along Goog's Track.
- Approximately 500,704 hectares, originally part of Yellabinna Regional Reserve, under the NPW Act.
- Comprises Allotment 101, of Deposited Plan 67929.
- Proclaimed on 11 August 2005.

#### Wilderness Quality:

- Yellabinna forms a link between vegetation communities in south-eastern Western Australia and Eyre Peninsula in South Australia.
- Contains a variety of woodland and shrubland communities dominated by Eucalyptus or Acacia species on dunes and swales and more diverse communities associated with isolated rocky outcrops.

- Vegetation communities support over 350 native plant species and 120 native fauna species, including a number of threatened species such as the Mt Finke grevillea, desert greenhood and malleefowl.
- Enhanced protection of the reserve may encourage recreational activities such as camping, bush walking and wildlife observation.

**Section 7 (1)(b)**

<b>WPA</b>	<b>Former Reserve</b>
Billiatt	Billiatt Conservation Park (part)
Cape Bouguer	Kelly Hill Conservation Park (part)
Cape Gantheaume	Cape Gantheaume Conservation Park (part)
Cape Torrens	Cape Torrens Conservation Park
Danggali	Danggali Conservation Park (part)
Hambidge	Hambidge Conservation Park
Hincks	Hincks Conservation Park (part)
Investigator Group	Investigator Group Conservation Park (part)
Memory Cove	Lincoln National Park (part)
Nullarbor	Nullarbor National Park (part) Nullarbor Regional Reserve (part)
Nuyts Archipelago	Nuyts Archipelago Conservation Park (part) Isles of St. Francis Conservation Park
Ravine des Casoars	Flinders Chase National Park (part)
Western River	Western River Conservation Park
Yellabinna	Yellabinna Regional Reserve (part)

**Section 7 (1)(c)**

There are currently no wilderness protection zones declared within South Australia under the WP Act. Accordingly, no mining operations occurred.

**Section 7 (1)(d)**

- WPAs are managed in accordance with the Wilderness Code of Management as required by section 31 of the WP Act.
- Two WPAs are covered by co-management agreements between the Minister and the Far West Coast Aboriginal Corporation. One agreement was signed under the WP Act and is over the Nullarbor WPA. It establishes the Nullarbor Parks Advisory Committee to advise on the management of the Nullarbor WPA and the adjoining Nullarbor Regional Reserve.
- The second co-management agreement was signed under the NPW Act to co-manage the Yumbarra Conservation Park, whereby the park is now managed by the Yumbarra Conservation Park Co-management Board. This Board also has an advisory role over the remaining parks within the Far West Coast Native Title Determination Area, which includes the Yellabinna WPA.

Management activities for WPAs in the Far West region included:

**Nullarbor WPA**

- Buffel grass inspections and control program.
- Visitor information infrastructure works near Nullarbor roadhouse.
- Cave atmospheric monitoring - Koonalda Cave.
- Fabricate roadside entrance statement signage.
- Visitor compliance patrols.
- Construct cement pads for interpretive signage shelters at Nullarbor and Border village roadhouses.
- Develop interpretive/education material for key sites.
- Develop local visitor access management plan and associated signage plan for Murrawijinni Caves.
- Install toilet facilities Gilgerabbie hut.
- Install roadside camping/compliance information signs.
- Grade Koonalda homestead road.
- Monitor sea lion pup production, and mapping of cliff-base colonies using Remote Piloted Aircraft technology.

**Yellabinna WPA**

- Buffel grass inspections.
- Gather interpretive cultural content.
- Visitor compliance patrols.
- Monitoring and mapping of Mt Finke grevillea, Mallee fowl, and Ooldea guinea flower.
- Trapping, monitoring and mapping of the Sandhill dunnart.

**Hambidge WPA**

- Undertook pre burn ramble survey to provide an inventory of the species and vegetation types as part of the environmental assessment process in burn planning.

**Hincks WPA**

- Responded to one bushfire.

**Memory Cove WPA**

- Undertake quarterly fox baiting.
- Regular visitor compliance and campground cleaning patrols.
- Minor maintenance on visitor infrastructure.
- Australian sea lion survey at Lewis Island.
- 2 x post burn ramble surveys.

**Nuyts Archipelago WPA (Nuyts Reef, Lounds Island, Breakwater Reef, Gliddon Reef)**

- Shorebird and coastal raptor surveys undertaken.
- Commercial tourism engagement/maintenance.
- Support Parks Western Australia with translocation of Greater stick nest rats from the 2 Franklins islands.

- Aerial compliance patrols.

#### **Investigator Group WPA**

- Aerial compliance patrols.
- Australian sea lion surveys at Pearson and Ward Island.
- Management activities for WPAs on Kangaroo Island included:
- Park management, visitor management and compliance occur regularly by park ranger staff across all wilderness protection areas.

#### **Ravine des Casoars WPA**

- Joint KILB / DEW cat control program including baiting, shooting and trapping including leg hold trials.
- Ground based pig control program, including baiting, thermal shooting and trapping including remotely monitored and triggered cage traps. Aerial thermal culling in conjunction with KILB and PIRSA.
- Visitor access infrastructure works including the reopening of the Ravine Hike, Return Road Hike and Harvey Return Hike.
- Feasibility assessment and detailed design of 5 fire tracks.
- Construction/resurfacing of 9.4 km East Melrose fire track including 2 major and 3 minor crossings.
- Stage 2 rollout of fire track gates.
- Over 44,000 camera images collected and analysed to identify native animal species through DigiVol by more than 1800 volunteers from 17 countries and validated by local experts.
- Coastal raptor surveys conducted both on land and sea.
- Joint KILB/DEW threatened species monitoring with drift lines etc.
- Bird surveys undertaken and Bird Data points established.
- Joint online bushfire recovery update forum successfully convened in conjunction with PIRSA, KILB, SA Herbarium, Birdlife Australia and private researchers.

#### **Cape Bouguer WPA**

- Visitor access infrastructure works including planning for sustainable and appropriate replacement.
- Ground based pig control program, including baiting, thermal shooting and trapping including remotely monitored and triggered cage traps. Aerial thermal culling in conjunction with KILB and PIRSA.
- Broad scale baiting for feral cats.
- Shorebird and coastal raptor surveys undertaken.
- Fire trail access and reinstatement.

#### **Cape Torrens WPA**

- Visitor access planning for sustainable and appropriate replacement.
- Coastal raptor surveys undertaken both on land and sea.
- Ground based pig control program, including baiting, thermal shooting and trapping including remotely monitored and triggered cage traps. Aerial thermal culling in conjunction with KILB and PIRSA.
- Joint KILB / DEW cat control program including baiting, shooting and trapping including leg hold trials.

- Fire trail access and reinstatement.

#### **Cape Gantheaume WPA**

- Visitor access management of infrastructure works.
- Shorebird and coastal raptor surveys undertaken.
- Monitoring of sea lion pup production, mapping of cliff base colonies using Remote Piloted Aircraft technology including data collection, processing and analysis.
- Ramble surveys for upcoming environmental burn assessments.
- Fire preparation works undertaken for upcoming environmental burn.

#### **Western River WPA**

- Visitor access infrastructure works including planning for sustainable and appropriate replacement and reinstatement of walking trail.
- Coastal raptor surveys undertaken both on land and sea.
- Aerial thermal feral pig culling in conjunction with KILB and PIRSA.
- Joint KILB / DEW cat control program including baiting, shooting and trapping including leg hold trials.

Management activities for WPAs in the Riverland and Murraylands region included:

#### **Danggali WPA**

- Total grazing pressure control was undertaken across the landscape including goat mustering and aerial shooting program predominately targeting goats.
- The dam decommissioning continued with 7 more dams completed and more strategic planning undertaken to achieve larger areas of waterless country to keep numbers of pest animals and abundant native animals low. These activities assist with managing the total grazing pressure across the landscape and provide an opportunity for the ecosystem to restore.
- Threatened mallee bird surveys were undertaken throughout Danggali through external funding to inform population distributions and future management of these species.
- Goat browse monitoring undertaken throughout this landscape through external funding.
- Broad scale monitoring of small mammals and reptiles was conducted using volunteers (600 hours) using pitfall surveys.
- Two bushfires were attended at Danggali WPA (1014.2 ha and 123.9 ha respectively) with NPWS fire crew attending.
- The Adaptive Mallee fowl Predator Experiment site in Danggali WPA has continued and volunteers ground-truthing (direct observation) the mounds that were selected using Lidar to determine how accurate this method is at picking up mounds. This survey work found a few active malleefowl mounds.
- Park management, visitor management and compliance occur regularly by park ranger staff.

**Billiatt WPA**

- Threatened mallee bird (TMB) co-funded landscape /cross border scale (VIC/SA) project that included broad scale TMB surveys in the Billiatt Landscape. This project will address strategies related to increasing knowledge of the species ecology outlined in the Threatened Mallee Bird Conservation Action Plan (**CAP**) (Boulton et al. 2020), which is designed to deliver on conservation priorities for seven threatened Mallee bird species (including the Black-eared miner, Mallee emu-wren, Mallee striated grasswren, Red-lored whistler and White-bellied whipbird).
- Total grazing pressure control - aerial shooting program predominately targeting goats was undertaken across the reserve in partnership with the Murraylands and Riverland Landscape Board.

**Section 7 (1)(e)**

<b>Wilderness Protection Area</b>	<b>Status of Management Plan</b>	<b>Adopted in</b>
Billiatt Wilderness Protection Area	Adopted	2011
Cape Bouguer Wilderness Protection Area	Adopted	2022
Cape Gantheaume Wilderness Protection Area	Adopted	2022
Cape Torrens Wilderness Protection Area	Adopted	2022
Danggali Wilderness Protection Area	Adopted	2011
Hambidge Wilderness Protection Area	Adopted	2007
Hincks Wilderness Protection Area	Adopted	2007
Investigator Group Wilderness Protection Area	Not yet prepared	
Memory Cove Wilderness Protection Area	Adopted	2005
Nullarbor Wilderness Protection Area	Adopted	2019
Nuyts Archipelago Wilderness Protection Area	Not yet prepared	
Ravine des Casoars Wilderness Protection Area	Adopted	2022
Western River Wilderness Protection Area	Adopted	2022
Yellabinna Wilderness Protection Area	Adopted	2019

**Section 7 (1)(f)**

- The Franklin Islands section of the Nuyts Archipelago WPA was declared a Prohibited Area in 2012 in order to protect from disturbance the habitat of the Greater stick-nest rat and the Nuyts Archipelago subspecies of the Southern brown bandicoot.

There are no other portions of WPA that have been declared prohibited areas.

**Section 7 (1)(g)**

This expense report includes activities funded and/or undertaken by other groups in each region, including:

- In the Far West NPWS Region, the Alinytjara Wilurara Landscape Board and SARDI,
- In the Riverland and Murraylands NPWS Region, the Murraylands and Riverland Landscape Board,
- In the Kangaroo Island NPWS Region, PIRSA and the KILB

Note the expense summary only includes costs incurred by DEW. Investment in these projects by third parties is recognised and appreciated to achieve better outcomes by working together on mutually beneficial projects.

<b>Expense</b>	<b>Kangaroo Island</b>	<b>Eyre and Far West</b>	<b>Riverland and Murraylands</b>	<b>Total</b>
Administration (incl. vehicle costs etc.)	\$41,000	Included in cost below	\$12,000	\$53,000
Staff costs	\$234,000	\$85,800	\$107, 550	\$427,350
Asset/infrastructure maintenance	\$711,000	\$92,500	0	\$803,500
Conservation programs (incl. feral animal control, abundant species management, scientific monitoring)	\$273,000	\$16,500	\$142,335	\$431,835
Fire Management (incl. suppression and bushfire recovery)	\$90,000	\$6,500	\$228,634	\$325,134
Compliance	Included in staff costs	\$15,000	Included in staff costs	\$15,000
Other (Please specify)	0	\$12,500 Cultural and Heritage	0	\$12,500
<b>Total expenditure</b>	<b>\$1,349,000</b>	<b>\$228,800</b>	<b>\$490,519</b>	<b>\$2,068,319</b>

**Section 7 (1)(h)**

There are currently no wilderness protection zones declared within South Australia under the WP Act. Accordingly, no mining tenements were in force.

**Section 7 (2)**

A copy of the Wilderness Code of Management, dated June 2004, in force under Division 3 is publically available on the department's website at:

<https://cdn.environment.sa.gov.au/environment/docs/psa-gen-wildernessprotectioninsa.pdf>

Act or Regulation	Requirement
<p><i>Water Industry Act 2012</i></p>	<p><u>Part 10 - Miscellaneous</u></p> <p>87 - Consumer Advocacy and Research Fund</p> <p>(6) The administrative unit of the Public Service that is, under the Minister, responsible for the administration of this Act must, on or before 30 September in each year, present a report to that Minister on the operation of the Fund during the previous financial year.</p> <p>(7) A report under subsection (6) may be incorporated into the annual report of the relevant administrative unit.</p>
<ul style="list-style-type: none"> <li>• The Consumer Advocacy and Research Fund (<b>CARF</b>) is established under Section 87 of the <i>Water Industry Act 2012 (WI Act)</i>. Its principal purposes are to: <ul style="list-style-type: none"> <li>○ Support research or advocacy to promote the interests of water consumers with a disability, consumers on a low-income, or consumers who are located within a regional area of the state; or</li> <li>○ Support projects that advance the interests of consumers from an advocacy perspective.</li> </ul> </li> <li>• The CARF consists of \$298,000 in 2021/22 (indexed annually), paid on an annual basis from licence fees payable by water entities under Section 24 of the WI Act.</li> <li>• DEW assumed responsibility for the administration of the CARF from the Department for Human Services in 2021.</li> <li>• Funding from the CARF was provided to SA Council of Social Service (<b>SACOSS</b>) in 2021/22 to provide advocacy and research services for disadvantaged communities, in accordance with an agreement with SACOSS. A competitive funding round was also held and two projects were approved for funding over two years: <ul style="list-style-type: none"> <li>○ Aboriginal Lands Trust, \$51,434.40 for the Water Management Workshops project; and</li> <li>○ Uniting Communities, \$25,305 for the Tenants as Water Customers project.</li> </ul> </li> </ul>	

Act or Regulation	Requirement
<p><i>River Murray Act 2003</i></p>	<p><u>10 - Annual report</u></p> <p>(1) The Minister must on or before 30 September in each year prepare a report on the operation of this Act for the financial year ending on the preceding 30 June.</p> <p>(2) The report must include—</p> <ul style="list-style-type: none"> <li>(a) information on the implementation of this Act (taking into account the provisions of the Implementation Strategy); and</li> <li>(b) information on the extent to which the objects of this Act and the ORMs are being achieved; and</li> <li>(c) reports on the following matters for the relevant financial year: <ul style="list-style-type: none"> <li>(i) the referral of matters to the Minister under any related operational Act; and</li> <li>(ii) the enforcement of the general duty of care; and</li> <li>(iii) action taken by the Minister or an authorised officer under Part 8.</li> </ul> </li> </ul> <p><u>11 - Three-yearly reports</u></p> <p>(1) The Minister must, on a three-yearly basis, undertake a review of this Act.</p> <p>(2) The review must include—</p> <ul style="list-style-type: none"> <li>(a) an assessment of the interaction between this Act, the related operational Acts, and any other Act considered relevant by the Minister; and</li> <li>(b) an assessment of the state of the River Murray, especially taking into account the ORMs, and may include other matters determined by the Minister to be relevant to a review of this Act.</li> </ul> <p>(3) The review must be undertaken so as to coincide with the end of a financial year and the outcome of the review must be reported on as part of the Minister's annual report to Parliament for that financial year</p>
<p><b><u>Section 10 – River Murray Compliance Operations 2021-22</u></b></p> <p><u>Referral of matters under the related operational Acts</u>  In 2021-22 there were 457 statutory referrals made to the Minister with the majority of referrals made through the Planning and Design Code under the <i>Planning, Development and Infrastructure Act 2016</i>.</p>	

Referrals were received for statutory authorisations including applications proposing the construction of buildings and structures, earthworks, land division, mining exploration and leases, aquatic activity licences and fisheries permits and exemptions. No statutory instruments were referred under the related operational Acts.

Referral of matters under related operational Acts:

<b>Act</b>	<b>Statutory Authorisations</b>	<b>Statutory Instruments</b>
<i>Development Act 1993</i>	398	0
<i>Mining Act 1971</i>	11	0
<i>Petroleum and Geothermal Energy Act 2000</i>	0	0
<i>Harbors and Navigation Act 1993</i>	32	0
<i>Fisheries Management Act 2007</i>	16	0
<b>Total</b>	<b>457</b>	<b>0</b>

Referrals under the *Planning, Development and Infrastructure Act 2016* and *Development Act 1993*

Statutory Authorisations

Under delegation from the Minister, advice and direction was provided on 398 development application referrals received in 2021-22<sup>1</sup> to ensure that development activities in the River Murray Protection Areas complied with the objects of the *River Murray Act 2003* and its Objectives for a Healthy River Murray. The majority of development referrals were mandatory referrals under the new Planning and Design Code, while some were received under the *Development Regulations 2008*, being those lodged prior to the Code coming into operation in the relevant local Government area. All referrals were addressed within the statutory time frame.

A range of applications for statutory authorisations were referred to the Minister, including buildings (e.g. dwellings or outbuildings), river structures (e.g. jetties, pontoons, mooring posts, and boat ramps), earthworks within the floodplain, activities requiring River Murray water (e.g. irrigation, intensive animal keeping, or aquaculture) and land divisions. All referrals were assessed against the *River Murray Act 2003* Objects and its Objectives for a healthy River Murray.

Applications received were initially reviewed to examine any key issues and decide whether specific advice would be required. Where required, advice on the referrals was sought from a range of specialist staff and groups within DEW and other agencies as part of the one stop shop service. This advice resulted in referrals being examined in relation to their impact on a range of natural resource

<sup>1</sup> For comparison, 339 and 439 development applications referrals were received in 2019-20 and 2020-21 respectively

assets, for example water resources, environmental flows, vegetation and cultural heritage.

One Stop Shop service:

Group/Agency	Percentage of applications referred (approx.)
Aboriginal Affairs & Reconciliation (DPC-AAR)	45
Crown Lands Program (DEW)	26
Marine Safety Unit (DIT)	15
Native Vegetation Branch (DEW)	<1*
Landscape Boards	<1*
Water Licensing Branch (DEW)	<1
Heritage South Australia (incl. Historic Shipwrecks) (DEW)	<1*
Coast and Marine Branch (DEW)	<1*
Other (eg. DEW NPWS, DEW Water Science)	<1
No internal referrals required	40

\*Decreases due to full release of Planning and Design Code resulting in those agencies taking on referrals across the River Murray Protection Areas, whereas previously they contributed to the 'one-stop-shop' processes under the *River Murray Act 2003*.

Applicants were also advised of their obligations under related operational Acts including the *Crown Land Management Act 2009*, the *Landscape South Australia Act 2019*, the *Native Vegetation Act 1991*, the *Coast Protection Act 1972*, the *Heritage Places Act 1993*, the *Historic Shipwrecks Act 1981*, the *Environment Protection Act 1993* and the *Harbours and Navigation Act 1993*. Advice regarding obligations under legislation not directly related to the *River Murray Act 2003* was also provided, including the *Aboriginal Heritage Act 1988* and the *Environment Protection and Biodiversity Conservation Act 1999* (Cth).

For the majority of mandatory referrals, conditions were attached to the approval. The conditions generally required, as a minimum, that during works, the site be appropriately maintained, that waste material be properly contained and disposed of, and that the potential for erosion and sedimentation of water resources be minimised through responsible stormwater management. There were no directions to refuse a development application during 2021-22; many assessments included requests or advice to the applicant for proposal amendments such that a more appropriate outcome would be achieved and a favourable referral response provided to the Planning Authority. The majority (96 percent) of mandatory referrals during 2021-22 related to activities occurring within the River Murray Floodplain Area. The River Murray Tributaries Area accounted for approximately 3.5 percent of referred development proposals, while less than one percent of referrals received were pertaining to activities outside of those areas but within the Murray-Darling Basin.

#### Statutory Instruments

No statutory instruments were referred to the Minister for River Murray Act consultation in 2021-22.

Update on *Planning, Development and Infrastructure Act 2016* Planning Reforms

On 19 March 2021, the final 'phase' of the Planning and Design Code was rolled out, applying over the whole of South Australia. The Code includes the River Murray Flood Plain Protection Area Overlay and the River Murray Tributaries Protection Area Overlay (which align with the River Murray Protection Areas) as well as the Murray-Darling Basin Overlay, which covers the SA portion of the Basin. As well as spatially identifying these River Murray areas, the Overlays also contain the development assessment policies and the triggers for referring development applications to the Minister. By the end of the 2021-22 financial year, the majority of development application referrals received were through the new planning system.

Of significance to the *River Murray Act 2003* referral process in relation to referrals under Planning and Design Code, is that referrals relating to the *Heritage Places Act 1993*, *Historic Shipwrecks Act 1981*, *Coast Protection Act 1972*, *Native Vegetation Act 1991* and *Landscape South Australia Act 2019* will be referred to the authorities responsible for the administration of those Acts directly, rather than the River Murray Minister (whom in some circumstances may also receive the same referral).

During 2021-22, the Department worked with the Planning and Land Use Services in the Attorney-General's Department to identify issues and improvements to the Planning and Design Code. This work will continue through the Miscellaneous Technical Enhancement Code Amendment during the 2022-23 financial year.

Referrals under the *Mining Act 1971* and *Petroleum and Geothermal Energy Act 2000*

A total of 11 mining applications were referred in 2021-22 including exploration licences and mining leases in accordance with the *Mining Act 1971*. In all instances, advice was provided to applicants regarding their obligations on matters such as water use and native vegetation. No referrals were received under the *Petroleum and Geothermal Energy Act 2000*.

Referrals under the *Harbors and Navigation Act 1993*

A total of 32 Aquatic Activity Licence applications were referred in 2021-22 in accordance with the regulations of the *Harbors and Navigation Act 1993*. Activity licences typically included closing off part of the river for special activities such as regattas, dinghy racing and wakeboarding and water skiing competitions. The role of the referral process in this respect is to provide education regarding relevant responsibilities to the organisers and the public for protecting the river. Consistent with that reported since 2019-20, a higher level of consultation with the Department for Infrastructure and Transport and applicants occurred where activities were proposed within Ramsar reserves, such as the creeks of the Murray River National Park, north of Renmark. Only one application was received in the first (July-September) quarter, due to COVID19 restrictions, including closed borders.

### Referrals under the *Fisheries Management Act 2007*

The Minister for Primary Industries and Regional Development must consult with the Minister for Climate, Environment and Water prior to issuing a licence, permit, or an exemption from the requirement for a licence under the *Fisheries Management Act 2007* for activities that relate to waters within the River Murray system. In 2021-22, 16 such matters were referred in relation to projects conducted for research, scientific, or conservation purposes that were found to further the Objectives for a healthy River Murray and Objects of the *River Murray Act 2003*.

### Compliance matters

The Department has accountability across various aspects of compliance in relation to the *River Murray Act 2003*. These business groups collaborate to assist in identifying and addressing compliance concerns, particularly with respect to the 'general duty of care' provisions of the *River Murray Act 2003*.

The WaRM Division incorporates the Water Infrastructure and Operations (**WIO**) Branch whose role includes maintaining the integrity of river banks and operating regulators, waste disposal stations and other assets. The WIO Branch provides passive and active monitoring of infrastructure sites operated along the length of the river. While the WIO Branch does not engage in direct enforcement activities, its operations and maintenance functions contribute to the achievement of multiple environmental and water management goals under the *River Murray Act 2003*, as well as the Murray-Darling Basin Plan and other related legislation.

The WIO Branch maintains a network of closed-circuit television cameras that remotely monitor 13 waste disposal sites and other important operational water assets. In 2021-22, these cameras provided recorded evidence in the limited instances where wilful damage and unauthorised access occurred.

The WaRM Division also provides advice for activities that propose to take/return water to the river and which have the potential to impact negatively on the river and its users. In total 38 applications across 101 sites (some being multi-site applications) were approved during the year following assessments conducted by the River Murray Operations Working Group (comprising DEW, CSIRO, SA Water, Landscape SA (Murraylands and Riverland) and EPA).

### Section 11 – Three-yearly reports

- The RM Act requires the Minister to undertake a Triennial Review that includes an assessment of the:
  - State of the River Murray, taking into account the objectives for a healthy River Murray; and
  - Interaction between the *River Murray Act 2003* and other related operational Acts.
- The previous review period was from 2017-18 to 2019-20, with the review included in DEW's 2019-20 annual report. The next review period is 2020-21 to 2022-23, where the review will be included in the 2022-23 DEW Annual Report.

**Reporting required under the *Carers' Recognition Act 2005***

The *Carers' Recognition Act 2005* is deemed applicable for the following: Department of Human Services, Department for Education, Department for Health and Wellbeing, Department for Innovation and Skills, DIT, South Australia Police and TAFE SA.

DEW recognises and supports the principles of the South Australian Carers Charter. Employees who are carers are supported in identifying appropriate flexible working arrangements and to access special leave with pay to care for dependents.

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	16
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	2
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	8
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	1
Service delivery	Systems / technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	6
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	7
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	8
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	7
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	8
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	1
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	2

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2021-22</b>
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	1
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	18
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	33
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	13
		<b>Total</b>	<b>131</b>

<b>Additional Metrics</b>	<b>Total</b>
Number of positive feedback comments	1
Number of negative feedback comments	17
Total number of feedback comments	18
Percentage of complaints resolved within policy timeframes	86.5%

In January 2022, DEW implemented a new online complaints handling system which enables consistent and real-time data capture and storage, electronic workflows, automated reminders, streamlined reporting and enhanced management oversight and accountability. It also supports the consistent, accurate and timely resolution (and where necessary escalation) of complaints, real time complaints reporting, and facilitates early identification of trends indicative of issues requiring systemic attention.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>

**Service Improvements**

Nature of complaint	Services improved or changes as a result of complaints or consumer suggestions
Sand trucking on beaches	Sand trucking works during school holidays are avoided where possible. Trucks are now equipped with GPS units to record truck movements and speed, and dash-cams to record any interactions with beach users.
State of bathroom facilities at Mount Lofty Botanic Gardens	Increased checks on facilities to ensure cleanliness, particularly during peak visitation.
Temporary path lighting causing safety hazard at Adelaide Botanic Gardens	Long term capital works planning includes safe path lighting.
Development applications impacting State-heritage listed places	Development of educational materials to assist community understanding of entries on the Heritage Register and DEW's involvement in development applications.
Odour issues from annual desiltation clean at Watson Avenue sedimentation basin	Improvements have been made to the cleaning process to ensure organic material does not build up on site, causing odours.
Issue with operation of river waste disposal station	Improved signage and instructions.

**Compliance Statement**

DEW is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
DEW has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

## **Appendix: Audited financial statements 2021-2022**

The DEW Independent Auditor's Report and DEW Audited Financial Statements appear on the following pages.

# INDEPENDENT AUDITOR'S REPORT



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## To the Chief Executive Department for Environment and Water

### Opinion

I have audited the financial report of the Department for Environment and Water for the financial year ended 30 June 2022.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Department for Environment and Water as at 30 June 2022, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2022
- a Statement of Administered Financial Position as at 30 June 2022
- a Statement of Administered Cash Flows for the year ended 30 June 2022
- a Schedule of Expenses and Income attributable to administered activities for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information for administered items
- a Certificate from the Chief Executive and the Chief Financial Officer.

### Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of

my report. I am independent of the Department for Environment and Water. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

### **Responsibilities of the Chief Executive for the financial report**

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

### **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Department for Environment and Water for the financial year ended 30 June 2022.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department for Environment and Water's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

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



Andrew Richardson  
**Auditor-General**

19 September 2022

**Department for Environment and Water  
(DEW)**

**Financial Statements**


For the year ended 30 June 2022

**Department for Environment and Water**  
**Certification of Financial Statements**  
*for the year ended 30 June 2022*

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We certify that the:

- financial statements of the Department for Environment and Water:
  - are in accordance with the accounts and records of the department; and
  - comply with relevant Treasurer's Instructions; and
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the department at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Department for Environment and Water for the financial year over its financial reporting and its preparation of financial statements have been effective.

  
John Schutz  
Chief Executive  
16 September 2022

  
Shaun O'Brien  
Chief Financial Officer  
16 September 2022

**Department for Environment and Water**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2022*

	Note	2022 \$'000	2021 \$'000
<b>Income</b>			
Appropriation	2.1	155 686	143 861
Fees and charges	2.2	37 716	36 060
Commonwealth-sourced grants and funding	2.3	40 568	28 257
SA Government grants, subsidies and transfers	2.4	54 982	28 420
Sales of goods and services	2.5	49 478	48 724
Interest	2.6	-	19
Net gain from disposal of property, plant and equipment	2.7	9	47
Resources received free of charge	2.8	5 921	5 666
Other income	2.9	51 273	20 798
<b>Total income</b>		<b>395 633</b>	<b>311 852</b>
<b>Expenses</b>			
Employee benefits expenses	3.3	139 396	133 509
Supplies and services	4.1	103 336	87 516
Grants and subsidies	4.2	47 143	31 751
Depreciation and amortisation	4.3	35 425	31 418
Borrowing costs	4.4	61	93
Impairment loss on receivables	6.2	16	396
Assets transferred for nil consideration	4.5	7 667	1 485
Other expenses	4.6	2 667	714
<b>Total expenses</b>		<b>335 711</b>	<b>286 882</b>
<b>Net result</b>		<b>59 922</b>	<b>24 970</b>
<b>Other comprehensive income</b>			
Changes in property, plant and equipment asset revaluation surplus	5.1	5 724	(1 467)
<b>Total other comprehensive income</b>		<b>5 724</b>	<b>(1 467)</b>
<b>Total comprehensive result</b>		<b>65 646</b>	<b>23 503</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

**Department for Environment and Water**  
**Statement of Financial Position**  
*as at 30 June 2022*

	Note	2022 \$'000	2021 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	221 305	203 666
Receivables	6.2	39 607	14 495
Inventories	5.4	1 977	2 012
<b>Total current assets</b>		<b>262 889</b>	<b>220 173</b>
<b>Non-current assets</b>			
Receivables	6.2	77	24
Property, plant and equipment	5.1, 5.2	869 429	841 102
Intangible assets	5.3	6 074	6 634
<b>Total non-current assets</b>		<b>875 580</b>	<b>847 760</b>
<b>Total assets</b>		<b>1 138 469</b>	<b>1 067 933</b>
<b>Current liabilities</b>			
Payables	7.1	32 492	28 516
Financial liabilities	7.2	1 511	1 578
Contract liabilities	2.3, 2.5, 2.9	14 213	12 389
Employee benefits	3.4	13 236	15 439
Provisions	7.3	993	551
Other liabilities	7.4	3 897	4 162
<b>Total current liabilities</b>		<b>66 342</b>	<b>62 635</b>
<b>Non-current liabilities</b>			
Payables	7.1	2 431	2 786
Financial liabilities	7.2	2 708	2 530
Employee benefits	3.4	25 268	29 631
Provisions	7.3	4 284	1 912
Other liabilities	7.4	12 858	14 997
<b>Total non-current liabilities</b>		<b>47 549</b>	<b>51 856</b>
<b>Total liabilities</b>		<b>113 891</b>	<b>114 491</b>
<b>Net assets</b>		<b>1 024 578</b>	<b>953 442</b>
<b>Equity</b>			
Contributed capital		22 612	22 612
Retained earnings		544 334	478 922
Asset revaluation surplus		457 632	451 908
<b>Total equity</b>		<b>1 024 578</b>	<b>953 442</b>

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

**Department for Environment and Water**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2022*

	Note	Contributed capital \$'000	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
<b>Balance at 1 July 2020</b>		22 612	453 375	450 512	926 499
Net result for 2020-21		-	-	24 970	24 970
Gain/(Loss) on revaluation of property, plant and equipment	5.1	-	(1 467)	-	(1 467)
<b>Total comprehensive result for 2020-21</b>		<b>-</b>	<b>(1 467)</b>	<b>24 970</b>	<b>23 503</b>
<b>Transactions with SA Government as owner</b>					
Crown land transferred from Administered for proclamation to National Parks	5.1	-	-	3 067	3 067
Net liabilities transferred as a result of an administrative restructure		-	-	373	373
<b>Balance at 30 June 2021</b>		<b>22 612</b>	<b>451 908</b>	<b>478 922</b>	<b>953 442</b>
Net result for 2021-22		-	-	59 922	59 922
Gain/(Loss) on revaluation of property, plant and equipment	5.1	-	5 724	-	5 724
<b>Total comprehensive result for 2021-22</b>		<b>-</b>	<b>5 724</b>	<b>59 922</b>	<b>65 646</b>
<b>Transactions with SA Government as owner</b>					
Crown land transferred from Administered for proclamation to National Parks	5.1	-	-	5 490	5 490
Net liabilities transferred as a result of an administrative restructure		-	-	-	-
<b>Balance at 30 June 2022</b>		<b>22 612</b>	<b>457 632</b>	<b>544 334</b>	<b>1 024 578</b>

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

**Department for Environment and Water**  
**Statement of Cash Flows**  
*for the year ended 30 June 2022*

		<b>2022</b>	<b>2021</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Appropriation		155 686	143 861
Fees and charges		41 674	36 323
Receipts from Commonwealth-sourced grants		41 464	36 310
SA Government grants, subsidies and transfers		54 982	31 426
Sales of goods and services		56 549	52 740
Interest received		-	23
GST recovered from the Australian Taxation Office		14 673	8 822
Other receipts		13 430	15 403
<b>Cash generated from operating activities</b>		<b>378 458</b>	<b>324 908</b>
<i>Cash outflows</i>			
Employee benefits payments		(143 495)	(134 176)
Payments for supplies and services		(120 088)	(97 227)
Payments of grants and subsidies		(44 122)	(34 926)
Interest paid		(61)	(93)
Other payments		(970)	(385)
GST paid to the ATO		(75)	(2 823)
<b>Cash used in operating activities</b>		<b>(308 811)</b>	<b>(269 630)</b>
<b>Net cash provided by operating activities</b>	8.1	<b>69 647</b>	<b>55 278</b>
<b>Cash flows from investing activities</b>			
<i>Cash inflows</i>			
Proceeds from the sale of property, plant and equipment	2.7	12	50
<b>Cash generated from investing activities</b>		<b>12</b>	<b>50</b>
<i>Cash outflows</i>			
Purchase of property, plant and equipment		(50 266)	(27 318)
<b>Cash used in investing activities</b>		<b>(50 266)</b>	<b>(27 318)</b>
<b>Net cash (used in) investing activities</b>		<b>(50 254)</b>	<b>(27 268)</b>
<b>Cash flows from financing activities</b>			
<i>Cash outflows</i>			
Cash transferred as a result of restructuring activities	1.4	-	(7 313)
Repayment of principal portion of lease liabilities		(1 754)	(1 874)
<b>Cash used in financing activities</b>		<b>(1 754)</b>	<b>(9 187)</b>
<b>Net cash provided by / (used in) financing activities</b>		<b>(1 754)</b>	<b>(9 187)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>17 639</b>	<b>18 823</b>
Cash and cash equivalents at the beginning of the reporting period		203 666	184 843
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>221 305</b>	<b>203 666</b>

The accompanying notes form part of these financial statements.

# Department for Environment and Water

## Notes to and forming part of the financial statements

for the year ended 30 June 2022

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### 1. About the Department for Environment and Water

The Department for Environment and Water (DEW) is a not-for-profit government department of the State of South Australia established pursuant to the *Public Sector Act 2009* as an administrative unit acting on behalf of the Crown.

The department does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of the department.

The department has administered activities and resources. Administered financial statements relating to administered resources are presented separately as part of this report starting from page 55. Except as otherwise disclosed administered items are accounted for on the same basis and using the same accounting policies as for the department transactions.

#### 1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

For the purposes of preparing the financial statements, the department is a not-for-profit entity. The financial statements are prepared based on a 12-month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

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

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

DEW prepares a Business Activity Statement on behalf of its controlled entities, administered items and other clients to which it provides business services under the grouping provisions of the GST legislation. Under the grouping provisions, DEW is liable for the GST payments and entitled to the GST receipts associated with these entities and items.

#### 1.2. Objectives and programs

##### Objectives

DEW manages a complex portfolio of natural and built assets that are critical to the wellbeing and economic prosperity of all South Australians.

In accordance with relevant legislative frameworks, the department is the custodian of South Australia's native vegetation and coasts, the River Murray and its precious ecosystems, our built heritage and botanic gardens, national parks (including visitors' experiences), and a deep repository of biodiversity, geospatial and climate data.

In partnership with other agencies, landscape boards, Green Adelaide, and the community, DEW works to preserve and enhance the health and resilience of South Australia's landscapes (outside of the parks network). The department's policy (and operational) mandate encompasses animal welfare, biodiversity and conservation, abundant and threatened native species, climate change adaptation and mitigation, water security and management, flood risk, fire management on land for which the Minister is responsible, administration of the Murray-Darling Basin Agreement and the implementation of the Basin Plan.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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

DEW's regulatory functions include animal welfare, water licensing and permitting for activities relating to native and exotic species.

Finally, DEW supports, and works in partnership, with a diverse cohort of boards, councils, stakeholders and community groups to deliver the government's agenda.

**Programs**

In achieving its objectives, DEW provides a range of services classified into the following programs:

***National Parks and Wildlife***

The sustainable, proactive conservation and management of South Australia's natural places, parks and wildlife ensures the environmental and economic prosperity of the state.

***Water and the River Murray***

Water is managed sustainably for the benefit of the community, environment and economy.

***Environment, Heritage and Sustainability***

Develop and deliver strategies, policies and projects that protect and conserve the state's environment and heritage, and support sustainable development, in partnership with key bodies in the face of a changing climate.

The table on the following page presents expenses and income information attributable to each program. *AASB 1052 Disaggregated Disclosures* requires government departments to disclose the assets deployed and liabilities incurred that are reliably attributable to each of their activities. DEW cannot currently reliably attribute assets and liabilities across activities. Hence this disclosure has not been made.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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

**Income and expenses by program**

	National Parks and Wildlife		Water and the River Murray		Environment, Heritage and Sustainability		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>								
Appropriation	79 262	72 290	39 384	38 023	37 040	33 548	155 686	143 861
Fees and charges	3 069	2 709	33 824	32 909	823	442	37 716	36 060
Commonwealth-sourced grants and funding	3 453	3 670	31 732	24 377	5 383	210	40 568	28 257
SA Government grants, subsidies and transfers	18 920	10 418	3 738	3 987	32 324	14 015	54 982	28 420
Sales of goods and services	19 214	18 578	14 091	12 537	16 173	17 609	49 478	48 724
Interest	-	1	-	18	-	-	-	19
Net gain from disposal of property, plant and equipment	8	24	-	12	1	11	9	47
Resources received free of charge	3 086	2 869	1 445	1 465	1 390	1 332	5 921	5 666
Other income	46 796	19 095	1 004	762	3 473	941	51 273	20 798
<b>Total income</b>	<b>173 808</b>	<b>129 654</b>	<b>125 218</b>	<b>114 090</b>	<b>96 607</b>	<b>68 108</b>	<b>395 633</b>	<b>311 852</b>
<b>Expenses</b>								
Employee benefits expenses	71 437	67 587	36 584	35 089	31 375	30 833	139 396	133 509
Supplies and services	40 804	41 915	25 115	23 089	37 417	22 512	103 336	87 516
Grants and subsidies	3 380	3 343	32 412	23 941	11 351	4 467	47 143	31 751
Depreciation and amortisation	18 833	14 627	12 405	13 396	4 187	3 395	35 425	31 418
Borrowing costs	31	47	15	24	15	22	61	93
Impairment loss on receivables	9	187	3	96	4	113	16	396
Assets transferred for nil consideration	6 031	216	1 071	959	565	310	7 667	1 485
Other expenses	1 857	280	355	432	455	2	2 667	714
<b>Total expenses</b>	<b>142 382</b>	<b>128 202</b>	<b>107 960</b>	<b>97 026</b>	<b>85 369</b>	<b>61 654</b>	<b>335 711</b>	<b>286 882</b>
<b>Net result</b>	<b>31 426</b>	<b>1 452</b>	<b>17 258</b>	<b>17 064</b>	<b>11 238</b>	<b>6 454</b>	<b>59 922</b>	<b>24 970</b>

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

**1.3. Impact of COVID-19 pandemic on the department**

The impact of the COVID-19 pandemic has required DEW to adjust the way of doing business and implement changes without significantly affecting the level of service offering.

National Parks have implemented COVID safe protocols as recommended by state health authorities with minimum impact on the level of service offering and ensured the community could exercise and access recreation safely.

Increased visitation to some sites by South Australians continued in 2021-22, however some commercial sites reliant on international and interstate visitors continued to experience a downturn in revenue.

Construction timeframes across DEW's project pipeline have been impacted by the state-wide shortage of contractors and materials.

During 2021-22, DEW received Commonwealth funding of \$5.727 million to administer COVID-19 relief and recovery funding (refer to note 2.3).

**1.4. Budget performance**

The budget performance table compares DEW's outcomes against budget information presented to Parliament (2021-22 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

<b>Statement of Comprehensive Income</b>	<b>Note</b>	<b>Original budget 2022 \$'000</b>	<b>Actual 2022 \$'000</b>	<b>Variance \$'000</b>
<b>Income</b>				
Appropriation		169 429	155 686	(13 743)
Fees and charges		34 717	37 716	2 999
Commonwealth-sourced grants and funding		48 351	40 568	(7 783)
SA Government grants, subsidies and transfers		61 606	54 982	(6 624)
Sales of goods and services		46 251	49 478	3 227
Interest		7	-	(7)
Net gain from disposal of property, plant and equipment		-	9	9
Resources received free of charge		-	5 921	5 921
Other income		37 318	51 273	13 955
<b>Total income</b>		<b>397 679</b>	<b>395 633</b>	<b>(2 046)</b>
<b>Expenses</b>				
Employee benefits expenses		136 765	139 396	2 631
Supplies and services	a	85 132	103 336	18 204
Grants and subsidies		36 632	47 143	10 511
Depreciation and amortisation		27 132	35 425	8 293
Borrowing costs		94	61	(33)
Impairment loss on receivables		-	16	16
Assets transferred for nil consideration		-	7 667	7 667
Other expenses	b	18 842	2 667	(16 175)
<b>Total expenses</b>		<b>304 597</b>	<b>335 711</b>	<b>31 114</b>
<b>Net result</b>		<b>93 082</b>	<b>59 922</b>	<b>(33 160)</b>

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**1.4. Budget performance (continued)**

Explanations are provided for variances where the variance exceeds the greater of 10 per cent of the original budgeted amount and 5 per cent of original budgeted total expenses.

- a. Higher actuals primarily reflect carryover and re-profile of Commonwealth funded and Cabinet approved projects including the South Australian Riverland Floodplains Integrated Infrastructure Program and the Parks 2025 Program.
- b. Lower actuals primarily due to a re-profile of donated assets for South Australia's Sustaining Riverland Environments Program.

	Note	Original budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
<b>Investing expenditure summary</b>				
Total new projects		5 662	58	(5 604)
Total existing projects	c	128 252	33 541	(94 711)
Total annual program		9 536	15 159	5 623
<b>Total investing expenditure</b>		<b>143 450</b>	<b>48 758</b>	<b>(94 692)</b>

- c. Lower actuals primarily reflect carryover and reprofile of Commonwealth funded and Cabinet approved projects including the Sustaining Riverland Environments Program and Kangaroo Island asset reinstatement and site clearance.

**1.5. Significant transactions with government related entities**

Significant transactions with the SA Government are identifiable throughout this financial report. In addition:

- A substantial portion of accommodation expenses relate to accommodation supplied by the Department for Infrastructure and Transport (DIT) (Refer to note 4.1)
- Lease payments for vehicles supplied by Fleet SA (Refer to note 5.2)
- Revenue from the provision of corporate services and salary recoveries relating to DEW employees providing services to various Boards and Green Adelaide (Refer to note 2.5)
- Funding received from Green Industries SA (GISA) Fund for Climate Change Initiatives (Refer to note 2.4)
- Community Emergency Services Funding (Refer to note 2.4)
- Revenue from SA Water for water planning management (Refer to note 2.2)
- Insurance recoveries from the South Australian Government Financing Authority (SAFA) for the settlement of the Kangaroo Island bushfire 2020 recovery claim as well as general insurance claims (Refer to note 2.9)

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**2. Income**

**2.1. Appropriation**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Appropriation from Consolidated Account pursuant to the Appropriation Act	155 686	143 861
<b>Total appropriation</b>	<b>155 686</b>	<b>143 861</b>

***Appropriation***

Appropriations are recognised upon receipt.

Appropriation revenue consist of \$124.789 million (2021: \$122.544 million) for operational funding and \$30.897 million (2021: \$21.317 million) for capital projects.

**2.2. Fees and charges**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Fees and charges revenue recognised under AASB 15</b>		
Fees and licences	5 339	4 414
<b>Total revenues from fees and charges recognised under AASB 15</b>	<b>5 339</b>	<b>4 414</b>
<b>Fees and charges revenue recognised under AASB 1058</b>		
Water planning management	32 345	31 556
Fines and penalties	32	90
<b>Total revenues from fees and charges recognised under AASB 1058</b>	<b>32 377</b>	<b>31 646</b>
<b>Total revenue from fees and charges</b>	<b>37 716</b>	<b>36 060</b>

Fees and charges revenue recognised under AASB 15 is recognised from contracts with customers.

This revenue is recognised when the rights under the Acts are transferred to the customer as this is when the sole performance obligation is met.

Fees and charges revenue recognised under AASB 1058 is recognised as income on receipt.

Pursuant to the Section 6 of the *Public Corporations Act 1993*, SA Water are directed to pay DEW an amount in order to support water planning and management activities.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**2.3. Commonwealth-sourced grants and funding**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Grant revenues from the Commonwealth</b>		
Coorong, Lower Lakes and Murray Mouth - Long Term Plan	7 908	7 878
Flows for the Future	7 836	2 964
SA Riverland Floodplain Integrated Infrastructure Program	7 104	6 606
COVID-19 Relief and Recovery funding - World & National Heritage places	5 727	-
Implementing Water Reform in the Murray-Darling Basin	2 235	-
Murray Futures - Water Management Solutions Project	900	2 250
Supply and Constraints Measures in the Murray Darling	1 410	691
The Living Murray - Chowilla	1 267	1 270
The Living Murray - Lower Lakes, Coorong and Murray Mouth	1 241	1 220
Bushfire Wildlife and Habitat Recovery Program	1 183	1 337
Murray Darling Basin Authority River Management	969	941
Glenthorne Restoration	880	400
Improving Great Artesian Basin Drought Resilience	767	-
Adelaide City Deal - Mitcham Hills Trail and Glenthorne Loop	410	1 270
Stormwater Capture and Reuse	-	427
Other	731	1 003
<b>Total Commonwealth-sourced grants and funding</b>	<b>40 568</b>	<b>28 257</b>

Commonwealth-sourced (National Partnership Programs) grants and funding are recognised as income on receipt. Commonwealth funding by an agreement with the department is recognised as income on receipt, except for those involving asset construction or acquisition. In that case the capital component is recognised on construction of the asset and the operating component is recognised on receipt:

SA Riverland Floodplain Integrated Infrastructure Program (SARFIIP) is Commonwealth funding by agreement with the department and includes both capital and operating component.

Contract balances relate to SARFIIP funding.

**Contract balances**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Contract liabilities	11 771	10 875
<b>Total contract liabilities</b>	<b>11 771</b>	<b>10 875</b>

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**2.4. SA Government grants, subsidies, and transfers**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Climate Change Initiatives	28 052	9 027
Community Emergency Services Funding	13 527	6 035
Adelaide Living Beaches strategy	2 947	2 875
Contingency funding provided by DTF	2 146	-
Water Infrastructure Growth Corridors	2 135	2 440
Field River Valley Environmental Restoration	1 350	-
State Water Demand and Supply	569	570
Department for Energy and Mining	535	522
Greener Neighbourhoods	500	500
Monarto Revegetation	500	-
Native Vegetation Council Significant Environmental Benefit (SEB)	457	-
Opening Reservoirs Project	200	700
Prescribed Burning program	-	3 000
Botanic Gardens and State Herbarium	-	655
Other	2 064	2 096
<b>Total SA Government grants subsidies and transfers</b>	<b>54 982</b>	<b>28 420</b>

SA Government grants, subsidies and transfers revenue is recognised under AASB 1058 as income on receipt.

**2.5. Sales of goods and services**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Corporate Services Fee	16 279	18 312
Salary recoveries	9 404	9 735
Admissions and guided tours	9 945	9 834
Sale of goods (includes sale of spatial information and water sales)	7 359	5 695
Sale of services (includes professional services, provision of services)	6 432	4 953
Sale of freehold titles	59	195
<b>Total sales of goods and services</b>	<b>49 478</b>	<b>48 724</b>

The sales of goods and services included in the table above are transactions that DEW has determined to be classified as revenue from contracts with customers in accordance with AASB 15.

Revenue is measured based on the consideration specified in the contract with the customer. DEW recognises revenue when it transfers control of a good or service to the customer, i.e., when, or as, the performance obligations for the sale of goods and services to the customer are satisfied.

Corporate service fees, salary recoveries and sale of services are recognised in the period in which the services are rendered.

Corporate service fees and salary recoveries relate to the provision of corporate services to other SA Government entities and the recovery of salaries that DEW has paid on behalf of SA Government entities. Revenue is recognised based on the actual service provided to the end of the reporting period. The customer receives and uses the benefits of the services provided simultaneously.

**Department for Environment and Water**  
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**2.5. Sales of goods and services (continued)**

Admissions and guided tours revenue is recognised as revenue when the services are provided to the customer.

Sales of goods and sales of services and sale of freehold titles are recognised on transfer of the goods or services to the customer, which is the sole performance obligation.

**Contract balances**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Contract liabilities	549	514
<b>Total contract liabilities</b>	<b>549</b>	<b>514</b>

Contract liabilities relate to admissions and guided tours. Bookings made in advance are recognised as contract liabilities until the service has been provided.

**2.6. Interest**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Interest	-	19
<b>Total interest revenues</b>	<b>-</b>	<b>19</b>

**2.7. Net gain from disposal of property, plant and equipment**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Plant and equipment</b>		
Net proceeds from disposal	11	50
Less carrying amount of assets disposed	(3)	(3)
<b>Net gain from disposal of plant and equipment</b>	<b>8</b>	<b>47</b>
<b>Other assets</b>		
Proceeds from disposal	1	-
Less net book value of assets disposed	-	-
<b>Net gain / (loss) from disposal of other assets</b>	<b>1</b>	<b>-</b>
<b>Total assets</b>		
Net proceeds from disposal	12	50
Less carrying amount of assets disposed	(3)	(3)
<b>Total net gain from disposal of property, plant and equipment</b>	<b>9</b>	<b>47</b>

Gains/losses on disposal are recognised at the date control of the asset is passed to the buyer and are determined after deducting the cost of the asset from the proceeds at that time. When revalued assets are sold, the revaluation surplus is transferred to retained earnings.

**Department for Environment and Water**  
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**2.8. Resources received free of charge**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Assets received free of charge	133	-
Services received free of charge	5 788	5 666
<b>Total resources received free of charge</b>	<b>5 921</b>	<b>5 666</b>

Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated.

DEW receives Financial Accounting, Taxation, Payroll and Accounts Payable from Shared Services SA free of charge values at \$4.449 million (2021: \$4.359 million), ICT services value at \$1.339 million (2021: \$1.307 million) from the Department of Premier and Cabinet.

**2.9. Other income**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Insurance recoveries	29 064	8 412
Asset related adjustments	10 944	7 449
Reimbursement of expenses	4 317	1 396
Grants from private industry and local government	2 129	404
Property rental and related income	4 434	2 701
Leased Vehicle Recovery from Landscape Boards	32	32
Sponsorships, donations, commissions and bequests	33	20
Other sundry revenue	320	384
<b>Total other income</b>	<b>51 273</b>	<b>20 798</b>

Other income is recognised on receipt, except for a local government grant for the construction of a City Wide Attraction Playground at Glenthorne National Park, where the capital component is recognised during the construction of the asset.

Insurance recoveries from SAFA in 2021-22 relate to the settlement of the Kangaroo Island bushfire 2020 recovery claim of \$28.58 million and general insurance claims. Recoveries in 2020-21 included a \$7.5 million interim payment for assets damaged in the Kangaroo Island 2020 bushfires and \$0.907 million for COVID-19 Business Interruption.

Asset related adjustments includes \$8.553 million for assets that were not previously recognised by DEW and \$2.391 million for conditional reassessments applied to assets. These adjustments reflect updated asset information gathered during 2021-22 stocktake processes, resulting in revised asset values being recognised in the current year.

Rental Income is recognised under AASB16.

**Contract balances**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Contract liabilities	1 893	1 000
<b>Total contract liabilities</b>	<b>1 893</b>	<b>1 000</b>

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**3. Board, committees and employees**

**3.1. Key management personnel**

Key management personnel of DEW include the Minister for Climate, Environment and Water, the Chief Executive and the six members of the Executive Team who have responsibility for the strategic direction and management of DEW.

The compensation detailed below excludes salaries and other benefits received by the Minister. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the DTF) under section 6 the *Parliamentary Remuneration Act 1990*. See administered items for disclosures of the Minister's remuneration paid and recovered from the Consolidated Account.

	<b>2022</b>	<b>2021</b>
<b>Compensation</b>	<b>\$'000</b>	<b>\$'000</b>
Salaries and other short term employee benefits	1 819	1 722
Post-employment benefits	199	184
<b>Total compensation</b>	<b>2 018</b>	<b>1 906</b>

DEW did not enter into any transactions with key management personnel or their close family members during the reporting period.

**Department for Environment and Water**  
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**3.2. Board and committee members**

Members during 2021-22 financial year were:

**Animal Welfare Advisory Committee**

M S Doroudi\* (Chair)  
G I Anderson  
R F Evers  
M Greenslade  
S J Hazel  
J A Bellamy  
P S Warren  
A M Piggott

**Arabana Parks Advisory Committee**

F J Gill\* (Chair)  
P R P Watts (Deputy Chair)  
L W Baxter\*  
M Stuart  
J Wingfield  
T B Gotch\*  
D Amos  
A Gee\*  
S Stuart  
B Underwood

**Witjira National Park Board of Management**

P Brissenden\* (Chair)  
A B Magor\*  
R Tjami  
A S McInerney\*  
B Shields  
M Doolan  
R Finn

**Kangaroo Management Reference Group**

R Borda  
N D De Preu  
L Loan\* (Chair)  
G Mills  
J H Neal  
R Evers (Dr)  
A Gyss  
C Cowin  
K Tschirner  
G Coulthard\*

**Flinders Ranges National Park Co-Management Board**

B P Grear\* (Chair)  
P J McKenzie (Deputy Chair)  
T C Coulthard  
L M Loan\*  
T O'Loughlin\*  
B M Patterson  
S A M Paul\*

**Premier's Climate Change Council**

M K Haese (Presiding Member)  
A M Stock  
S M J Verschoor  
C N Wilkins  
D J Bennett  
M K Edge\*  
P J Schulz  
V T Y Tran  
R H Turner  
D Conley  
S Jeanes

**South Australian Heritage Council**

K A Conlon (Chair)  
J D Ferguson (Deputy Chairperson)  
K McDougall  
M J Rolfe  
D M Lindsay  
M S Brock  
G J Leydon  
S G Schrapel  
E Walters

**Ngaut Ngaut Conservation Park Co-Management Board**

I M Campbell (Chair)  
P G Gillen\* (Deputy Chair)  
I L Campbell  
C M Hutchinson  
J Tesoriero\*  
J Irving\*

**Department for Environment and Water**  
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**3.2. Board and committee members (continued)**

Members during 2021-22 financial year were:

**Cooperative Management Committee**

**Vulkathunha-Gammon Ranges National Park**

J Irving\* (Chair)  
J M Coulthard (Deputy Chair)  
A Breeding\*  
S Coulthard  
S Kondylas\*  
T L Naismith  
R W Johnson  
V Coulthard

**DEW Risk and Performance Committee**

T Stubbs (Chair)  
S Carruthers\*  
M Martin\*  
P Martin  
S Spadavecchia  
A Swanson\*  
M Swart\*  
S Paul\*  
D Jordan\*

**Nullarbor Wilderness Protection Area Co-Management  
Advisory Committee**

C L Lawrie (Chair)  
M J Ward\* (Deputy Chair)  
M J Anderson\*  
K D Wombat\* (formerly K Kerdel)  
P J Richter\*  
K S Pobke\*  
C Coleman  
M Clements

**YYP A Committee Coongie Lakes National Park**

J A Gates\* (Chair)  
J L Gregg-Smith\*  
A M Paterson  
R Singleton\*  
L Harris Jnr  
A Galpin\*  
A C Singleton

**Yumbarra Conservation Park Co-management Board**

M J Ward\* (Deputy Chair)  
W Miller (Chair)  
M J Anderson\*  
H Coleman  
T Murragilli  
P J Richter\*  
W Ware  
L M Halliday\*

**Parks and Wilderness Council**

M J Williams\* (Ex Officio)  
R J Spencer (Presiding Member)  
N Davis  
S J De Bruyn  
W D Mackenzie  
W R Mcintosh  
A Nedosyko  
B Trewren  
K B Wanganeen

**Gawler Ranges Parks Co-Management Board**

J L Clark\* (Chair)  
M Barker\*  
P B Copley\*  
T R Cox\*  
D McNamara  
E Poole  
T A Reid  
L Warrior (Deputy Chair)

\* In accordance with the Premier and Cabinet's Circular Number 16, government employees did not receive any remuneration for board/committee duties during the financial year.

**Department for Environment and Water**  
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**3.2. Board and committee members (continued)**

***Board and committee remuneration***

The number of members whose remuneration received/receivable falls within the following bands:

	<b>2022</b>	<b>2021</b>
\$0 - \$19 999	118	115
\$20 000 - \$39 999	1	2
<b>Total number of members</b>	<b>119</b>	<b>117</b>

The total remuneration received or receivable by members was \$186 000 (2021: \$210 000). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax paid.

**3.3. Employee benefits expenses**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	107 501	104 167
Employment on-costs - superannuation	12 082	11 255
Annual leave	9 195	9 286
Employment on-costs - other	6 192	6 116
Long service leave (LSL)	(1 448)	(857)
Workers compensation	3 503	1 974
Skills and experience retention leave (SERL)	702	633
Targeted Voluntary Separation Packages (refer below)	1 178	358
Board and committee fees	429	448
Other employee related expenses	62	129
<b>Total employee benefits expenses</b>	<b>139 396</b>	<b>133 509</b>

***Employment on-costs - superannuation***

The superannuation employment on-cost charge represents DEW's contributions to superannuation plans in respect of current services of current employees.

***Executive remuneration***

The number of employees whose remuneration received or receivable falls within the following bands:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
\$154 001 – \$157 000	N/A	-
\$157 001 – \$177 000*	2	3
\$177 001 – \$197 000	5	10
\$197 001 – \$217 000	8	5
\$217 001 – \$237 000	3	2
\$237 001 – \$257 000	3	1
\$257 001 – \$277 000	1	1
\$277 001 – \$297 000*	3	1
\$297 001 – \$317 000	1	1
\$317 001 – \$337 000	1	-
\$337 001 – \$357 000	-	1
\$397 001 – \$417 000	-	1
\$417 001 – \$437 000	1	-
<b>Total</b>	<b>28</b>	<b>26</b>

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**3.3. Employee benefits expenses (continued)**

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. The total remuneration received by those employees for the year was \$6.532 million (2021: \$5.739 million).

Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits, and any related fringe benefits paid.

\* This bandwidth includes payment of long service leave, annual leave and termination benefits for officers who have left the department in both 2021-22 and 2020-21.

**Targeted Voluntary Separation Packages (TVSPs)**

The number of employees who accepted a TVSP during the reporting period was 5 (2021: 4). The number of employees who accepted a Rejuvenation Scheme payment was 17 (2021: nil).

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Amount paid/payable to separated employees:		
TVSPs	440	358
Rejuvenation Scheme	738	-
Leave paid/payable to separated employees	525	211
<b>Net cost to the department</b>	<b>1 703</b>	<b>569</b>

**3.4. Employee benefits liability**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	10 207	10 084
Long service leave	2 022	1 273
Accrued salaries and wages	122	3 246
Skills and experience retention leave	885	836
<b>Total current employee benefits</b>	<b>13 236</b>	<b>15 439</b>
<b>Non-current</b>		
Long service leave	25 268	29 631
<b>Total non-current employee benefits</b>	<b>25 268</b>	<b>29 631</b>
<b>Total employee benefits</b>	<b>38 504</b>	<b>45 070</b>

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

**Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave**

The liability for salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

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

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

***Long service leave***

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability. The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

The actuarial assessment performed by DTF has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

AASB 119 *Employee Benefits* requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has increased from 2021 (1.25%) to 2022 (3.5%).

This increase in the bond yield, which is used as the rate to discount future long service leave cash flows results in a decrease in the reported long service leave liability.

Following the actuarial assessment performed by DTF the salary inflation rate remained unchanged from 2020-21 (2.5%) for long service leave liability. The salary inflation rate for annual leave and skills, experience and retention leave liability has decreased from 2021 (2.0%) to 2022 (1.5%).

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$4.142 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions - including the long-term discount rate.

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

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**4. Expenses**

Employee benefits expenses are disclosed in note 3.3.

**4.1. Supplies and services**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Sand replenishment	22 563	6 458
Accommodation	12 747	14 471
Fee for service - Water and River Murray	10 419	9 190
Information technology and communication	9 213	9 685
Fee for service - National Parks and Wildlife Services	8 775	8 083
General administration	8 504	9 429
Minor works, maintenance and equipment	4 876	4 426
Vehicle and aircraft	3 899	3 658
Contractors	2 747	3 282
Fee for service - strategy, science and corporate services	2 454	2 373
Legal costs	1 947	1 613
Cost of goods sold	1 646	1 567
Fee for service - environment, heritage and sustainability	1 380	2 667
Water acquisition	1 082	-
Monitoring fees	1 025	876
Travel and accommodation	972	949
Scientific and technical services	957	1 334
Staff development	937	969
Fee for service - climate change, coast and marine	645	646
Fee for service - tourism and economic development	609	934
Fee for service - other	448	325
Bore drilling services	122	-
Transportation	112	49
Consultants	78	60
Other	5 179	4 472
<b>Total supplies and services</b>	<b>103 336</b>	<b>87 516</b>

**Accommodation**

Most of DEW's accommodation is provided by DIT under Memoranda of Administrative Arrangements issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and are accordingly expensed. Information about accommodation incentives relating to these arrangements are shown at note 7.4.

**Consultants**

The number of consultancies and the dollar amount paid/payable (included in supplies and services expenses) to consultants that fell within the following bands:

	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>Number</b>	<b>\$'000</b>	<b>Number</b>	<b>\$'000</b>
Below \$10 000	-	-	1	7
\$10 000 or above	3	78	2	53
<b>Total</b>	<b>3</b>	<b>78</b>	<b>3</b>	<b>60</b>

**Department for Environment and Water**  
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**4.2. Grants and subsidies**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Murray Darling Basin Authority	24 192	19 715
Heritage Grants	7 063	1 000
Healthy Coorong Healthy Basin	5 007	2 643
Climate Change Resilience	1 900	1 000
Improving Great Artesian Basin Drought Resilience	1 320	276
Administration of the Animal Welfare Act 1985	1 217	1 188
New Life for Coastal Environment	1 116	485
Bayspring Groundwater Re-injection	899	-
Greener Neighbourhoods	500	857
SA Riverland Floodplain Integrated Infrastructure Program	7	207
Gurra Gurra construction	-	368
Other	3 922	4 012
<b>Total grants and subsidies</b>	<b>47 143</b>	<b>31 751</b>

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**4.3. Depreciation and amortisation**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Depreciation</b>		
Buildings and improvements	6 121	3 342
Park infrastructure	3 935	3 481
Roads, tracks and trails	6 611	5 833
Groundwater monitoring wells	4 310	4 296
Salinity disposal schemes	966	968
Patawalonga seawater circulation and Barcoo outlet	817	668
Sand pumping infrastructure	940	940
Surface water monitoring network	195	165
Waste disposal stations	278	294
Regulators and embankments	3 558	3 529
Plant and equipment	3 268	3 394
Right-of-use buildings	134	219
Right-of-use plant and equipment	271	288
Right-of-use vehicles	1 395	1 375
Leasehold improvements	1 825	1 825
Other	4	4
<b>Total depreciation</b>	<b>34 628</b>	<b>30 621</b>
<b>Amortisation</b>		
Application software - internally generated	302	567
Application software - externally purchased	473	208
Other - war services leases	22	22
<b>Total amortisation</b>	<b>797</b>	<b>797</b>
<b>Total depreciation and amortisation</b>	<b>35 425</b>	<b>31 418</b>

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**4.3. Depreciation and amortisation (continued)**

All non-current assets, having a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

**Useful life**

Depreciation and amortisation are calculated on a straight-line basis. Property, plant and equipment and intangible assets depreciation and amortisation are calculated over the estimated useful life as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
<i>Property, plant and equipment</i>	
Buildings and improvements	5-138
Groundwater monitoring wells	30-50
Regulators and embankments	10-200
Park infrastructure	3-80
Patawalonga seawater circulation and Barcoo Outlet	9-100
Plant and equipment	1-50
Right-of-use buildings	8-12
Right-of-use plant and equipment	4
Right-of-use vehicles	3-5
Roads, tracks and trails	5-35
Salinity disposal schemes	20-100
Surface water monitoring network	5-80
Waste disposal stations	50
Sand pumping infrastructure	10-50
Leasehold improvements	12
Other	45-99
<i>Intangible assets</i>	
Externally acquired	3-10
Internally acquired	2-12
War services leases	44

**Review of accounting estimates**

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

**4.4. Borrowing costs**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Interest expense on lease liabilities	61	93
<b>Total borrowing costs</b>	<b>61</b>	<b>93</b>

**Department for Environment and Water**  
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**4.5. Assets transferred for nil consideration**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Land	6 065	-
Building and improvement	92	-
Park infrastructure	337	188
Plant and equipment	612	1 297
Regulators and embankments	261	-
Roads, tracks and trails	104	-
Surface water monitoring network	196	-
<b>Total assets transferred for nil consideration</b>	<b>7 667</b>	<b>1 485</b>

During 2021-22 the department transferred land parcels to the value of \$6.065 million (2021: Nil) to Department for Environment and Water (Administered) reporting entity for the proclamation of land additions to new and existing National parks and reserves under the National Parks and Wildlife Act 1972. Assets to the value of \$0.515 million (2021: \$0.297 million) were transferred to the Board of the Botanic Gardens and State Herbarium and plant and equipment to the value of \$0.433 million (2021: \$0.778 million) were donated to landholders under Flows for the Future Program.

**4.6. Other expenses**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Property, plant and equipment write-offs	1 742	737
Audit fees	492	446
Capital project costs not capitalised	1 113	305
Movement in Inventory	(101)	(97)
Reversal of impairment loss	(808)	(683)
Other	229	6
<b>Total other expenses</b>	<b>2 667</b>	<b>714</b>

***Property, plant and equipment write-offs***

During 2021-22 the department incurred \$0.713 million write-off expenses related to Building and improvements assets and \$0.593 million related to Park infrastructure assets no longer meeting the asset threshold following the current year revaluation.

***Audit fees***

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$0.403 million (2021: \$0.399 million). No other services were provided by the Auditor-General's Department.

**Department for Environment and Water**  
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**5. Non-financial assets**

**Property, plant and equipment by asset class**

Property, plant and equipment comprises owned and right-of-use (leased) tangible assets. The assets presented below do not meet the definition of investment property.

**5.1. Property, plant and equipment owned by the department**

	<b>Land</b>	<b>Buildings &amp; improvements</b>	<b>Park infrastructure</b>	<b>Roads, tracks &amp; trails</b>	<b>Groundwater monitoring wells</b>	<b>Salinity disposal schemes</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at 1 July 2021</b>	370 204	62 086	29 097	24 216	59 796	37 487
Acquisitions	6 065	42	-	-	-	-
Initial recognition	-	166	1 362	6 657	-	-
Transfer between classes	-	(33)	(62)	-	-	-
Transferred in – NPWA 1972*	5 490	-	-	-	-	-
Assets received free of charge	-	13	120	-	-	-
Assets transferred for nil consideration	(6 065)	(92)	(337)	(104)	-	-
Disposals	-	-	-	-	-	-
Write-offs	-	(936)	(653)	(60)	-	-
Transfers to/(from) capital works in progress	-	1 492	1 676	1 645	482	-
Impairment loss	-	-	-	-	-	-
Capital WIP - expensed in current period	-	-	-	-	-	-
Other changes via profit and loss	-	129	269	2 283	-	-
<b>Subtotal:</b>	<b>5 490</b>	<b>781</b>	<b>2 375</b>	<b>10 421</b>	<b>482</b>	<b>-</b>
<b>Gains/(losses) for the period recognised in net result:</b>						
Depreciation	-	(6 121)	(3 935)	(6 611)	(4 310)	(966)
<b>Subtotal:</b>	<b>-</b>	<b>(6 121)</b>	<b>(3 935)</b>	<b>(6 611)</b>	<b>(4 310)</b>	<b>(966)</b>
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>						
Net revaluation increment/(decrement)	-	5 682	42	-	-	-
Reversal of impairment loss	-	85	429	2	-	-
<b>Carrying amount at 30 June 2022</b>	<b>375 694</b>	<b>62 513</b>	<b>28 008</b>	<b>28 028</b>	<b>55 968</b>	<b>36 521</b>
<b>Gross carrying amount</b>						
Gross carrying amount	375 694	278 314	241 140	273 499	224 431	57 306
Accumulated depreciation	-	(215 801)	(213 132)	(245 471)	(168 463)	(20 785)
<b>Carrying amount at the end of the period</b>	<b>375 694</b>	<b>62 513</b>	<b>28 008</b>	<b>28 028</b>	<b>55 968</b>	<b>36 521</b>

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**5.1. Property, plant and equipment owned by the department (continued)**

	Patawalonga seawater circulation \$'000	Sand pumping infrastructure \$'000	Surface water monitoring network \$'000	Waste disposal stations \$'000	Regulators and embankments \$'000	Plant & equipment \$'000
<b>Carrying amount at 1 July 2021</b>	38 656	15 246	6 411	10 974	121 941	16 558
Acquisitions	-	-	-	-	-	457
Initial recognition	-	-	-	-	324	44
Transfer between classes	-	-	-	-	87	8
Transferred in – NPWA 1972*	-	-	-	-	-	-
Assets received free of charge	-	-	-	-	-	-
Assets transferred for nil consideration	-	-	(196)	-	(261)	(612)
Disposals	-	-	-	-	-	(3)
Write-offs	-	-	-	(91)	-	(2)
Transfers to/(from) capital works in progress	-	-	667	-	304	2 462
Impairment loss	-	-	-	-	-	-
Capital WIP - expensed in current period	-	-	-	-	-	-
Other changes via profit and loss	-	-	(290)	-	-	-
<b>Subtotal:</b>	<b>-</b>	<b>-</b>	<b>181</b>	<b>(91)</b>	<b>454</b>	<b>2 354</b>
<b>Gains/(losses) for the period recognised in net result:</b>						
Depreciation	(817)	(940)	(195)	(278)	(3 558)	(3 268)
<b>Subtotal:</b>	<b>(817)</b>	<b>(940)</b>	<b>(195)</b>	<b>(278)</b>	<b>(3 558)</b>	<b>(3 268)</b>
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>						
Net revaluation increment/(decrement)	-	-	-	-	-	-
Reversal of impairment loss	-	-	290	-	-	-
<b>Carrying amount at 30 June 2022</b>	<b>37 839</b>	<b>14 306</b>	<b>6 687</b>	<b>10 605</b>	<b>118 837</b>	<b>15 644</b>
<b>Gross carrying amount</b>						
Gross carrying amount	61 036	23 115	12 867	13 838	160 430	47 910
Accumulated depreciation	(23 197)	(8 809)	(6 180)	(3 233)	(41 593)	(32 266)
<b>Carrying amount at the end of the period</b>	<b>37 839</b>	<b>14 306</b>	<b>6 687</b>	<b>10 605</b>	<b>118 837</b>	<b>15 644</b>

**Department for Environment and Water**  
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**5.1. Property, plant and equipment owned by the department (continued)**

	Leasehold improvements \$'000	Other \$'000	Right-of-use plant and equipment \$'000	Right-of-use buildings \$'000	Right-of-use vehicles \$'000	Capital work in progress \$'000	Total \$'000
<b>Carrying amount at 1 July 2021</b>	12 472	1 126	431	756	2 923	30 722	841 102
Acquisitions	-	-	-	596	1 360	42 190	50 710
Initial recognition	-	-	-	-	-	-	8 553
Transfer between classes	-	-	-	-	-	-	-
Transferred in – NPWA 1972*	-	-	-	-	-	-	5 490
Assets received free of charge	-	-	-	-	-	-	133
Assets transferred for nil consideration	-	-	-	-	-	-	(7 667)
Disposals	-	-	-	-	(91)	-	(94)
Write-offs	-	-	-	-	-	-	(1 742)
Transfers to/(from) capital works in progress	-	-	-	-	-	(8 964)	(236)
Impairment loss	-	-	-	-	-	-	-
Capital WIP - expensed in current period	-	-	-	-	-	(1 113)	(1 113)
Other changes via profit and loss	-	-	-	-	-	-	2 391
<b>Subtotal:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>596</b>	<b>1 269</b>	<b>32 113</b>	<b>56 425</b>
<b>Gains/(losses) for the period recognised in net result:</b>							
Depreciation	(1 825)	(4)	(271)	(134)	(1 395)	-	(34 628)
<b>Subtotal:</b>	<b>(1 825)</b>	<b>(4)</b>	<b>(271)</b>	<b>(134)</b>	<b>(1 395)</b>	<b>-</b>	<b>(34 628)</b>
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>							
Net revaluation increment/(decrement)	-	-	-	-	-	-	5 724
Reversal of impairment loss	-	-	-	-	-	-	806
<b>Carrying amount at 30 June 2022</b>	<b>10 647</b>	<b>1 122</b>	<b>160</b>	<b>1 218</b>	<b>2 797</b>	<b>62 835</b>	<b>869 429</b>
<b>Gross carrying amount</b>							
Gross carrying amount	21 836	1 869	857	1 571	5 881	62 835	1 864 429
Accumulated depreciation	(11 189)	(747)	(697)	(353)	(3 084)	-	(995 000)
<b>Carrying amount at the end of the period</b>	<b>10 647</b>	<b>1 122</b>	<b>160</b>	<b>1 218</b>	<b>2 797</b>	<b>62 835</b>	<b>869 429</b>

**Department for Environment and Water**  
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**5.1. Property, plant and equipment owned by the department (continued)**

	Land \$'000	Buildings & improvements \$'000	Park infrastructure \$'000	Roads, tracks & trails \$'000	Groundwater monitoring wells \$'000	Salinity disposal schemes \$'000
<b>Carrying amount at 1 July 2020</b>	366 171	63 005	25 900	22 754	63 528	20 917
Error correction	-	-	-	6 233	-	-
<b>Carrying amount at 1 July 2020</b>	366 171	63 005	25 900	28 987	63 528	20 917
Acquisitions	966	-	-	-	-	-
Initial recognition	-	2 371	3 865	46	-	-
Transfer between classes	-	-	83	(83)	-	-
Transferred in – NPWA 1972*	3 067	-	-	-	-	-
Assets transferred for nil consideration	-	-	(188)	-	-	-
Disposals	-	-	-	-	-	-
Write-offs	-	(402)	(42)	(158)	-	-
Transfers to/(from) capital works in progress	-	398	1 352	2 647	521	17 538
Other changes via profit and loss	-	56	1 608	(560)	-	-
<b>Subtotal:</b>	<b>4 033</b>	<b>2 423</b>	<b>6 678</b>	<b>1 892</b>	<b>521</b>	<b>17 538</b>
<b>Gains/(losses) for the period recognised in net result:</b>						
Depreciation	-	(3 342)	(3 481)	(5 833)	(4 296)	(968)
<b>Subtotal:</b>	<b>-</b>	<b>(3 342)</b>	<b>(3 481)</b>	<b>(5 833)</b>	<b>(4 296)</b>	<b>(968)</b>
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>						
Net revaluation increment/(decrement)	-	-	-	(1 467)	-	-
Reversal of impairment loss	-	-	-	637	43	-
<b>Carrying amount at 30 June 2021</b>	<b>370 204</b>	<b>62 086</b>	<b>29 097</b>	<b>24 216</b>	<b>59 796</b>	<b>37 487</b>
<b>Gross carrying amount</b>						
Gross carrying amount	370 204	201 555	223 391	261 068	223 949	57 306
Accumulated depreciation	-	(139 469)	(194 294)	(236 852)	(164 153)	(19 819)
<b>Carrying amount at the end of the period</b>	<b>370 204</b>	<b>62 086</b>	<b>29 097</b>	<b>24 216</b>	<b>59 796</b>	<b>37 487</b>

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**5.1. Property, plant and equipment owned by the department (continued)**

	Patawalonga seawater circulation \$'000	Sand pumping infrastructure \$'000	Surface water monitoring network \$'000	Waste disposal stations \$'000	Regulators and embankments \$'000	Plant & equipment \$'000
<b>Carrying amount at 30 June 2020</b>	39 324	16 186	6 411	10 047	89 191	16 461
Error correction	-	-	-	-	-	-
<b>Carrying amount at 1 July 2020</b>	39 324	16 186	6 411	10 047	89 191	16 461
Acquisitions	-	-	-	-	-	1 933
Initial recognition	-	-	-	-	-	66
Assets transferred for nil consideration	-	-	-	-	-	(1 297)
Disposals	-	-	-	-	-	(3)
Write-offs	-	-	-	(105)	-	(30)
Transfers to/(from) capital works in progress	-	-	165	1 326	36 279	2 824
Other changes via profit and loss	-	-	-	-	-	(2)
<b>Subtotal:</b>	<b>-</b>	<b>-</b>	<b>165</b>	<b>1 221</b>	<b>36 279</b>	<b>3 491</b>
<b>Gains/(losses) for the period recognised in net result:</b>						
Depreciation	(668)	(940)	(165)	(294)	(3 529)	(3 394)
<b>Subtotal:</b>	<b>(668)</b>	<b>(940)</b>	<b>(165)</b>	<b>(294)</b>	<b>(3 529)</b>	<b>(3 394)</b>
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>						
Net revaluation increment/(decrement)	-	-	-	-	-	-
Reversal of impairment loss	-	-	-	-	-	-
<b>Carrying amount at 30 June 2021</b>	<b>38 656</b>	<b>15 246</b>	<b>6 411</b>	<b>10 974</b>	<b>121 941</b>	<b>16 558</b>
<b>Gross carrying amount</b>						
Gross carrying amount	61 036	23 116	12 395	14 991	159 920	45 703
Accumulated depreciation	(22 380)	(7 870)	(5 984)	(4 017)	(37 979)	(29 145)
<b>Carrying amount at the end of the period</b>	<b>38 656</b>	<b>15 246</b>	<b>6 411</b>	<b>10 974</b>	<b>121 941</b>	<b>16 558</b>

**Department for Environment and Water**  
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**5.1. Property, plant and equipment owned by the department (continued)**

	Leasehold improvements \$'000	Other \$'000	Right-of-use plant and equipment \$'000	Right-of-use buildings \$'000	Right-of-use vehicles \$'000	Capital work in progress \$'000	Total \$'000
<b>Carrying amount at 30 June 2020</b>	14 297	1 130	607	-	4 749	69 278	829 956
Error correction	-	-	-	-	-	-	6 233
<b>Carrying amount at 1 July 2020</b>	14 297	1 130	607	-	4 749	69 278	836 189
Previous year accruals	-	-	-	-	-	(137)	(137)
Acquisitions	-	-	112	975	1 218	27 657	32 861
Initial recognition	-	-	-	-	-	-	6 348
Transferred in – NPWA 1972*	-	-	-	-	-	-	3 067
Assets transferred for nil consideration	-	-	-	-	-	-	(1 485)
Disposals	-	-	-	-	(1 669)	-	(1 672)
Write-offs	-	-	-	-	-	-	(737)
Transfers to/(from) capital works in progress	-	-	-	-	-	(65 908)	(2 858)
Impairment loss	-	-	-	-	-	-	-
Capital WIP - expensed in current period	-	-	-	-	-	(305)	(305)
Other changes via profit and loss	-	-	-	-	-	-	1 102
<b>Subtotal:</b>	-	-	112	975	(451)	(38 556)	36 321
<b>Gains/(losses) for the period recognised in net result:</b>							
Depreciation	(1 825)	(4)	(288)	(219)	(1 375)	-	(30 621)
<b>Subtotal:</b>	(1 825)	(4)	(288)	(219)	(1 375)	-	(30 621)
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>							
Net revaluation increment/(decrement)	-	-	-	-	-	-	(1 467)
Reversal of impairment loss	-	-	-	-	-	-	680
<b>Carrying amount at 30 June 2021</b>	<b>12 472</b>	<b>1 126</b>	<b>431</b>	<b>756</b>	<b>2 923</b>	<b>30 722</b>	<b>841 102</b>
<b>Gross carrying amount</b>							
Gross carrying amount	21 836	1 868	980	975	5 287	30 722	1 716 302
Accumulated depreciation	(9 364)	(742)	(549)	(219)	(2 364)	-	(875 200)
<b>Carrying amount at the end of the period</b>	<b>12 472</b>	<b>1 126</b>	<b>431</b>	<b>756</b>	<b>2 923</b>	<b>30 722</b>	<b>841 102</b>

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**5.1. Property, plant and equipment owned by the department (continued)**

Property, plant and equipment with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed.

Property, plant and equipment is recorded at fair value. Detail about DEW's approach to fair value is set out in note 10.2.

\* Assets to the value of \$5.490 million (2021: \$3.067 million) were transferred from the Department for Environment and Water (Administered) reporting entity following the proclamation of land parcel additions to existing National parks and reserves under the *National Parks and Wildlife Act 1972* and accounted for through equity.

**Impairment**

DEW holds its property, plant and equipment and intangible assets for their service potential (value in use).

All non-current tangible assets are valued at fair value. Specialised assets would rarely be sold and typically any costs of disposal would be negligible.

DEW expects that any costs of disposal of all other non-current tangible assets would be negligible and the recoverable amount will be close to or greater than fair value.

**5.2. Property, plant and equipment leased by the department**

Property, plant and equipment leased by DEW is measured at cost.

Net additions to leased property, plant and equipment during 2021-22 were \$1.865 million.

Short term leases of 12 months or less and low value leases where the underlying asset value is less than \$15 000 are not recognised as right of use assets.

DEW has a limited number of leases:

- 248 motor vehicle leases with SAFA. Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. The standard lease term for passenger and light commercial vehicles can range from 3 years (60,000km) up to 5 years (100,000km) whichever comes first. No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.
- Information Technology leases with the Bank of Queensland Finance Limited to lease Oracle IT equipment relating to server and data storage equipment. All leases are for a 3-year term, non-cancellable and payments are made quarterly in arrears. End of lease options exist to either extend the lease for a further 12 months at a substantial discount or return the equipment. After the 1-year extension, there is an option to make a final small payment to own the equipment. DEW recently accepted the final payment for ownership for 4 previous arrangements
- One information technology lease with Dell financial Services to lease IT equipment relating to sever chassis. The lease is for a 4 year term, non-cancellable and payments are made quarterly in advance. DEW has an option to purchase the equipment at the end of the lease.
- One car park lease with Young St Auto Park. The lease term of 12 years begun on 1 May 2016, with the possibility for a further 5 year extension.
- One building lease with Forestry SA for a site in Mt Gambier. The lease term of 5 years begun on 1 March 2022 for 5 years, with the possibility for a further 3 year extension.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. The Department's maturity analysis of its lease liabilities is disclosed in note 10.3.

**Department for Environment and Water**  
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### **5.3. Intangible assets**

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition criteria (identifiability, control and the existence of future economic benefits) and recognition criteria (probability of future economic benefits and cost can be reliably measured) and when the amount of expenditure is greater than or equal to \$10 000.

All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 Intangible Assets are expensed.

The useful lives of intangible assets are assessed to be either finite or indefinite. The amortisation period and the amortisation method for intangible assets are reviewed on an annual basis.

For the War Services Leases the rate of amortisation has been determined based on both the unexpired period of the leases and the rate of extinguishment of the leases.

No amortisation is applied to water licenses included in acquired intangible assets as these have been assessed as having an indefinite term of future economic benefits.

#### ***Computer software***

DEW has capitalised the internal development of software for the Water Information and Licensing and Management Application system (WILMA) and Asset Register and Management Information System (ARAMIS) software systems. In addition, certain costs have been capitalised in respect of the Water Connect Portal (Natural Resources Management Information System) and other software specific to DEW's core activities. Some intangibles are currently included in work in progress. Externally acquired computer software relates to the Aquarius water monitoring software.

#### ***Water licenses***

An intangible asset for water licences has been recognised. These licences relate to environmental water holdings and are held at cost.

#### ***Revenue stream***

The revenue stream relates to various property leases that were offered by the Commonwealth Government to ex-service personnel with Australian War Service history. DEW negotiated a contract to purchase the right to this revenue stream from the Commonwealth Government in 2005-06. The revenue stream is being amortised in accordance with the expected life of the revenue stream.

#### ***Assets not recognised***

##### ***Acquisition of Water Licences for Environmental Flows***

The acquisition and/or transfer of water licences for environmental purposes linked to the provisions of Intergovernmental Agreements to which South Australia is party to, is generally expensed when such expenditure is incurred.

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**5.3. Intangible assets (continued)**

**Intangible asset movement reconciliation schedule**

	Internally developed \$'000	Externally acquired \$'000	Revenue stream \$'000	Total \$'000
<b>Carrying amount at 1 July 2021</b>	588	5 385	661	6 634
Acquisitions	-	-	-	-
Transfers from capital works in progress	188	49	-	237
<b>Subtotal:</b>	<b>776</b>	<b>5 434</b>	<b>661</b>	<b>6 871</b>
<b>Gains/(losses) for the period recognised in net result:</b>				
Amortisation	(302)	(473)	(22)	(797)
<b>Subtotal:</b>	<b>(302)</b>	<b>(473)</b>	<b>(22)</b>	<b>(797)</b>
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>				
<b>Carrying amount at 30 June 2022</b>	<b>474</b>	<b>4 961</b>	<b>639</b>	<b>6 074</b>
<b>Gross carrying amount</b>				
Gross carrying amount	14 524	6 612	1 000	22 136
Accumulated amortisation	(14 050)	(1 651)	(361)	(16 062)
<b>Carrying amount at the end of the period</b>	<b>474</b>	<b>4 961</b>	<b>639</b>	<b>6 074</b>
	Internally developed \$'000	Externally acquired \$'000	Revenue stream \$'000	Total \$'000
<b>Carrying amount at 1 July 2020</b>	1 155	2 713	683	4 551
Acquisitions	-	22	-	22
Transfers from capital works in progress	-	2 858	-	2 858
Transfers between classes	-	-	-	-
Disposals	-	-	-	-
Write-offs	-	-	-	-
<b>Subtotal:</b>	<b>1 155</b>	<b>5 593</b>	<b>683</b>	<b>7 431</b>
<b>Gains/(losses) for the period recognised in net result:</b>				
Amortisation	(567)	(208)	(22)	(797)
<b>Subtotal:</b>	<b>(567)</b>	<b>(208)</b>	<b>(22)</b>	<b>(797)</b>
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>				
Acquisition through administrative restructuring	-	-	-	-
Reversal of impairment loss	-	-	-	-
<b>Carrying amount at 30 June 2021</b>	<b>588</b>	<b>5 385</b>	<b>661</b>	<b>6 634</b>
<b>Gross carrying amount</b>				
Gross carrying amount	14 337	6 562	1 000	21 899
Accumulated amortisation	(13 749)	(1 177)	(339)	(15 265)
<b>Carrying amount at the end of the period</b>	<b>588</b>	<b>5 385</b>	<b>661</b>	<b>6 634</b>

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
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**5.4. Inventories**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Inventories held for distribution at no or nominal amount</b>		
Inventories held for distribution - at cost	777	801
<b>Total inventories held for distribution at no or nominal amount</b>	<b>777</b>	<b>801</b>
<b>Inventories held for resale - at cost</b>		
Finished goods held for resale - at cost	1 200	1 211
<b>Total inventories held for resale - at cost</b>	<b>1 200</b>	<b>1 211</b>
<b>Total inventories</b>	<b>1 977</b>	<b>2 012</b>

Inventories held for distribution at no or nominal consideration are measured at cost and adjusted when applicable for any loss of service potential. Inventories held for sale are measured at the lower of cost or their net realisable value.

Bases used in assessing loss of service potential for inventory held for distribution at no or minimal cost include current replacement cost and technological or functional obsolescence.

Cost for all other inventory is measured on the basis of the first-in, first-out method. Net realisable value is determined using the estimated sales proceeds less costs incurred in marketing, selling and distribution to customers.

The amount of any inventory write-down to net realisable value/replacement cost or inventory losses is recognised in the Statement of Comprehensive Income as an expense in the period the write-down or loss occurred.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
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**6. Financial assets**

**6.1. Cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Accrual Appropriation Excess Fund account	138 119	118 012
Deposits with the Treasurer	83 027	85 483
Cash on hand/imprest account	159	171
<b>Total cash</b>	<b>221 305</b>	<b>203 666</b>

***Deposits with the Treasurer***

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

Some of the department's appropriation is deposited into the Accrual Appropriation Excess Funds account (AAEFA). Although the department controls the money reported above in the AAEFA, its use must be approved by the Treasurer. The department does not earn interest on its deposits with the Treasurer.

**6.2. Receivables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
<b>Trade receivables</b>		
From government entities	30 349	4 729
From non-government entities	4 231	4 789
Less impairment loss on receivables	(1 899)	(2 172)
<b>Total trade receivables</b>	<b>32 681</b>	<b>7 346</b>
Accrued revenues	1 722	528
GST input tax recoverable	3 217	5 000
Prepayments	1 978	1 617
Workers compensation recoveries	9	4
<b>Total current receivables</b>	<b>39 607</b>	<b>14 495</b>
<b><u>Non-current</u></b>		
Workers compensation recoveries	77	24
<b>Total non-current receivables</b>	<b>77</b>	<b>24</b>
<b>Total receivables</b>	<b>39 684</b>	<b>14 519</b>

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or when the goods/services have been provided under a contractual arrangement. Receivables and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

The net amount of GST recoverable from the ATO is included as part of receivables.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note 10.3 for further information on risk management.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
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**6.2. Receivables (continued)**

***Impairment of receivables***

DEW uses a combined approach to impairing receivables. DEW considers receivables that are impaired individually and then applies an allowance matrix to measure the expected credit loss of remaining receivables arising from contracts with customers that are external to SA Government.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	2 172	1 776
Amounts written off	(289)	-
Increase/(decrease) in the allowance recognised in profit or loss	16	396
<b>Carrying amount at the end of the period</b>	<b>1 899</b>	<b>2 172</b>

Refer to note 10.3 for details regarding credit risk and the methodology for determining impairment.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**7. Liabilities**

Employee benefits liabilities are disclosed in note 3.4.

**7.1. Payables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Trade payables	28 160	24 171
Employment on-costs	3 373	3 338
Accrued expenses	929	1 002
Paid Parental Leave Scheme payable	30	5
<b>Total current payables</b>	<b>32 492</b>	<b>28 516</b>
<b><u>Non-current</u></b>		
Employment on-costs	2 431	2 786
<b>Total non-current payables</b>	<b>2 431</b>	<b>2 786</b>
<b>Total payables</b>	<b>34 923</b>	<b>31 302</b>

Creditors and accruals are raised for all amounts owing but unpaid. Sundry creditors are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

The net amount of GST recoverable from the ATO is included as part of receivables. However, if a net GST payable arises, then this amount would be disclosed in this Payables note.

***Employment on-costs***

Employment on-costs include payroll tax, WorkCover levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged.

DEW makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board and externally managed superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave remained unchanged from the 2021 rate of (42%). The average factor for the calculation of employer superannuation cost on-costs has increased from the 2021 rate (10.1%) to 2022 (10.6%). These rates are used in the employment on-costs calculation. The net financial effect of the changes in the current financial year are immaterial.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
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**7.2. Financial liabilities**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Lease liabilities	1 511	1 578
<b>Total current financial liabilities</b>	<b>1 511</b>	<b>1 578</b>
<b>Non-current</b>		
Lease liabilities	2 708	2 530
<b>Total non-current financial liabilities</b>	<b>2 708</b>	<b>2 530</b>
<b>Total financial liabilities</b>	<b>4 219</b>	<b>4 108</b>

DEW measures financial liabilities including borrowings/debt at amortised cost. Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or Treasury's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year.

Interest expense is disclosed in note 4.4.

**Department for Environment and Water**  
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**7.3. Provisions**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Provision for workers compensation	990	551
Additional provisions	3	-
<b>Total current provisions</b>	<b>993</b>	<b>551</b>
<b><u>Non-current</u></b>		
Provision for workers compensation	4 110	1 838
Additional provisions	174	74
<b>Total non-current provisions</b>	<b>4 284</b>	<b>1 912</b>
<b>Total provisions</b>	<b>5 277</b>	<b>2 463</b>
	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><i>Reconciliation of workers compensation (statutory and non-statutory)</i></b>		
Carrying amount at the beginning of the period	2 389	2 230
Reductions arising from payments	(6 321)	(1 194)
Provisions derecognised as a result of restructure activities	-	(381)
Increases resulting from remeasurement	9 032	1 734
<b>Carrying amount at the end of the period</b>	<b>5 100</b>	<b>2 389</b>
<b><i>Movement in additional provision</i></b>		
Carrying amount at the beginning of the period	74	71
Reductions resulting from remeasurement	-	-
Additional provisions recognised	103	3
<b>Carrying amount at the end of the period</b>	<b>177</b>	<b>74</b>

DEW is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, DEW is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventative programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory and additional compensation schemes).

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2022 provided by a consulting actuary engaged through the Office of the Commissioner of Public Sector Employment.

The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are non-serious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

In addition to these uncertainties, the additional compensation scheme is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meeting eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**7.4. Other liabilities**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Accommodation incentive	2 112	2 112
Unearned revenue	376	1 621
Deposits held for the disposal of Crown Land	359	143
Other	1 050	286
<b>Total current other liabilities</b>	<b>3 897</b>	<b>4 162</b>
<b><u>Non-current</u></b>		
Accommodation incentive	10 206	12 317
Funds held for the Confined Well Rehabilitation Scheme	465	465
Unearned revenue	2 187	2 215
<b>Total non-current other liabilities</b>	<b>12 858</b>	<b>14 997</b>
<b>Total other liabilities</b>	<b>16 755</b>	<b>19 159</b>

Accommodation incentives are effectively amortised over the lease term in accordance with AASB 16.

Accommodation incentive liabilities relate to arrangements with DIT for office accommodation. These arrangements do not comprise leases and the accommodation incentives do not comprise financial liabilities. DIT has provided a range of incentives including a fit-out free of charge and cash back. The benefit of this incentives is spread over the accommodation term so that each year reported accommodation expenses reflect the economic substance of the office accommodation arrangements and related benefits provided.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**8. Other disclosures**

**8.1. Cash flow**

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

Total cash outflow for leases was \$1.784 million (2021: \$1.729 million).

**Cash flow reconciliation**

**Reconciliation of net result to cash flows from operating activities**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>		
Cash and cash equivalents disclosed in the Statement of Financial Position	221 305	203 666
Balance as per the Statement of Cash Flows	221 305	203 666
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash provided by operating activities	69 647	55 278
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation	(35 425)	(31 418)
Capital work-in-progress write-offs and asset write-offs	(2 855)	(1 042)
Impairment of non-current assets	808	683
Gain on disposal of non-current assets	9	47
Assets transferred for nil consideration	(7 667)	(1 485)
Other asset related adjustments	10 944	7 449
Supplies and services not requiring cash	(5 921)	(5 666)
Resources received free of charge	5 921	5 666
Adjustments for administrative restructure	-	(7 686)
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	25 165	704
Increase/(decrease) in inventories	(35)	144
(Increase)/decrease in payables	(5 001)	(494)
(Increase)/decrease in employee benefits	6 566	7 851
(Increase)/decrease in provisions	(2 814)	(162)
(Increase)/decrease in contract liabilities	(1 824)	(5 700)
(Increase)/decrease in other liabilities	2 404	801
<b>Net result</b>	<b>59 922</b>	<b>24 970</b>

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
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**8.2. South Australian Heritage Fund**

The South Australian Heritage Fund was established under the *Heritage Places Act 1993* (the Act) to conserve places of heritage value. The Act requires proper accounts to be kept of the receipts and payments from the fund. The revenues, expenses, assets, liabilities, changes in equity and cash flows of the Fund are disclosed below. It is noted that these amounts also form part of and are incorporated within DEW's financial statements. When incorporating these amounts into DEW's financial statements all transactions between the Fund and DEW have been eliminated. No activity occurred during 2021-22 and 2020-21.

**Statement of Financial Position**

as at 30 June 2022

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current assets</b>		
Cash and cash equivalents	348	348
<b>Total current assets</b>	<b>348</b>	<b>348</b>
<b>Total assets</b>	<b>348</b>	<b>348</b>
<b>Net assets</b>	<b>348</b>	<b>348</b>
<b>Equity</b>		
Retained earnings	348	348
<b>Total equity</b>	<b>348</b>	<b>348</b>

**Statement of Changes in Equity**

for the year ended 30 June 2022

	<b>Retained earnings</b>	<b>Total equity</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Balance at 1 July 2020</b>	348	348
Net result for 2020-21	-	-
<b>Balance at 30 June 2021</b>	<b>348</b>	<b>348</b>
Net result for 2021-22	-	-
<b>Balance at 30 June 2022</b>	<b>348</b>	<b>348</b>

**Department for Environment and Water**  
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**8.3. General Reserves Fund**

The General Reserves Fund (the Fund) was established under section 45 of the *National Parks and Wildlife Act 1972* (the Act) to perform duties in relation to the development and management of reserves. Reserves include any national park, conservation park, game reserve, recreation park or regional reserve constituted under the Act. The functions of the Fund are to undertake programs that are directed to achieving the objectives prescribed in section 37 of the Act, through the operation of a Fund account. The Fund provisions are used as the mechanism to provide expanded visitor facilities and services to the park. The Act requires proper accounts to be kept of the receipts and payments from the fund. The revenues, expenses, assets, liabilities, changes in equity and cash flows of the Fund are disclosed below. It is noted that these amounts also form part of and are incorporated within DEW's financial statements. When incorporating these amounts into DEW's financial statements all transactions between the Fund and DEW have been eliminated.

**Statement of Comprehensive Income**

for the year ended 30 June 2022

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>		
Fees and charges	188	175
Sale of goods and services	12 082	11 929
Commonwealth-sourced grants and funding	115	110
Interest	-	1
Other income	1 472	1 041
<b>Total income</b>	<b>13 857</b>	<b>13 256</b>
<b>Expenses</b>		
Grants and subsidies	13 857	13 256
<b>Total expenses</b>	<b>13 857</b>	<b>13 256</b>
<b>Net result</b>	<b>-</b>	<b>-</b>

**Statement of Financial Position**

as at 30 June 2022

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current assets</b>		
Cash and cash equivalents	1 725	1 060
Receivables	1 216	1 717
<b>Total current assets</b>	<b>2 941</b>	<b>2 777</b>
<b>Total assets</b>	<b>2 941</b>	<b>2 777</b>
<b>Current liabilities</b>		
Contract liabilities	544	-
Unearned revenue	132	512
<b>Total current liabilities</b>	<b>676</b>	<b>512</b>
<b>Total liabilities</b>	<b>676</b>	<b>512</b>
<b>Net assets</b>	<b>2 265</b>	<b>2 265</b>
<b>Equity</b>		
Retained earnings	2 265	2 265
<b>Total equity</b>	<b>2 265</b>	<b>2 265</b>

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**8.3. General Reserves Fund (continued)**

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

	<b>Retained earnings \$'000</b>	<b>Total equity \$'000</b>
<b>Balance at 1 July 2020</b>	2 265	2 265
Net result for 2020-21	-	-
<b>Balance at 30 June 2021</b>	<u>2 265</u>	<u>2 265</u>
Net result for 2021-22	-	-
<b>Balance at 30 June 2022</b>	<u>2 265</u>	<u>2 265</u>

**Total administered expenses**

**Statement of Cash Flows**

for the year ended 30 June 2022

	<b>2022 \$'000</b>	<b>2021 \$'000</b>
<b>Cash flows from operating activities</b>		
<i>Cash inflows</i>		
Fees and charges	14 407	12 951
Receipts from Commonwealth-sourced grants	115	-
Interest received	-	1
Other receipts	-	1
<b>Cash generated from operations</b>	<u>14 522</u>	<u>12 953</u>
<i>Cash outflows</i>		
Payments of grants and subsidies	(13 857)	(13 256)
<b>Cash used in operations</b>	<u>(13 857)</u>	<u>(13 256)</u>
<b>Net cash provided by / (used in) operating activities</b>	<u>665</u>	<u>(303)</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<u>665</u>	<u>(303)</u>
Cash and cash equivalents at the beginning of the reporting period	1 060	1 363
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>1 725</u>	<u>1 060</u>

**Department for Environment and Water**  
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**9. Outlook**

**9.1. Unrecognised commitments**

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

***Capital commitments***

***Capital commitments***

Capital expenditure contracted for at the reporting date but not recognised as liabilities are as follows:

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	19 920	11 852
Later than one year but not longer than five years	2 175	578
<b>Total capital commitments</b>	<b>22 095</b>	<b>12 430</b>

DEW's capital commitments are for Water Infrastructure, facility upgrades and other capital works for Kangaroo Island, Glenthorne National Park, Flinders Ranges, Adelaide Botanical Gardens and other DEW projects.

***Expenditure commitments***

Expenditure contracted for at the reporting date but not recognised as liabilities are as follows:

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	31 643	33 677
Later than one year but not longer than five years	27 615	53 419
Later than five years	6 072	12 948
<b>Total expenditure commitments</b>	<b>65 330</b>	<b>100 044</b>

DEW's expenditure commitments are for:

- memoranda of administrative arrangements with DIT for accommodation
- contribution to the Murray-Darling Basin Authority.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**9.2. Contingent assets and liabilities**

DEW is not aware of any contingent assets and liabilities that would materially affect the financial statements.

**9.3. Impact of standards not yet implemented**

DEW continues to assess the impact of the new and amended Australian Accounting Standards and Interpretations not yet implemented and changes to the Accounting Policy Statements issued by the Treasurer.

Amending Standard AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current* will apply from 1 July 2023. DEW continues to assess liabilities e.g. Long Service Leave and whether or not DEW has a substantive right to defer settlement. Where applicable, these liabilities will be classified as current.

**9.4. Events after the reporting period**

**Changes to the Department**

As a result of administrative arrangements outlined in the South Australian Government Gazette (the Government Gazette) on 30 June 2022, DEW will assume responsibility for the Pastoral Unit as a business unit of the department from 1 July 2022. Responsibility for employees, assets, rights and liabilities relating to this business unit will transfer from the Department of Primary Industries and Regions effective 1 July 2022.

**Department for Environment and Water**  
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## **10. Measurement and risk**

### **10.1. Long service leave liability – measurement**

See note 3.4 for measurement of long service leave liability.

### **10.2. Fair value**

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

#### ***Initial recognition***

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value (that is the amount recorded by the transferor public authority immediately prior to the restructure).

Minor assets with an individual value of less than \$10 000 are expensed in the Statement of Comprehensive Income at the time of acquisition, with the exception of network assets which includes Roads, Tracks and Trails, Fences and Groundwater Monitoring Wells assets due to the significant number and long useful lives of these assets. These assets have been recognised in the Statement of Financial Position regardless of their initial cost of acquisition.

#### ***Revaluation***

Property, plant and equipment, other than right-of-use assets, is subsequently measured at fair value after allowing for accumulated depreciation.

The revaluation process is reviewed by the Chief Finance Officer each year.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

DEW undertakes revaluation of its land, buildings and improvements, and other infrastructure assets via a Certified Practising Valuer or internal estimates based on indices or recent transactions. A valuation appraisal by a Certified Practising Valuer is performed at least every six years.

If at any time, management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

For all property, plant and equipment assets that have been subject to an independent revaluation both the replacement cost and the associated accumulated depreciation have been presented on a gross basis.

The independent valuations were performed for the Building and Improvements and Park Infrastructure asset classes during the reporting period using Data Dictionary and Unique Valuation approach. These assets were assessed on a case by case basis for determination of unique assets. Unique assets are items which cannot be categorised within the standard Data Dictionary groups. An asset deemed unique will have a cost that varies significantly from the Data Dictionary value. Unique assets may have cultural significance that adds to its value; may have been constructed using different or special materials; an asset that has been previously independently valued.

The Data Dictionary model calculates a value for an asset based on description, grade / composition, condition and size / quantity. The model value is adjusted by a locality factor to take into climatic conditions. The Data Dictionary model is contained within DEW's ARAMIS software system. The revaluations were undertaken from February - May 2022, and applied as at 1 July 2021. Asset useful lives were also reviewed. The revaluation was undertaken by a Certified Practising Valuer, Mr F Taormina, B.App.Sc (Val), AAPI, of Valcorp Australia Pty Ltd.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

**10.2. Fair value (continued)**

The following table lists details of asset classes subject to independent revaluations:

<b>Class of asset</b>	<b>Date of last independent revaluation</b>	<b>Name of Valuer</b>	<b>Fair Value Input level</b>	<b>Fair Value Approach</b>
Land	1 July 2019	State Valuation Office	3	Market
Buildings and improvements (data dictionary & unique assets)	1 July 2021	Valcorp Aust. Pty Ltd	3	Cost
Park infrastructure (data dictionary & unique assets)	1 July 2021	Valcorp Aust. Pty Ltd	3	Cost
Roads, tracks and trails	1 July 2020	Valcorp Aust. Pty Ltd	3	Cost
Groundwater monitoring wells	30 June 2017	Jacobs Australia Ltd	3	Cost
Salinity disposal schemes	30 June 2020	Jones Lang LaSalle Inc.	3	Cost
Patawalonga seawater circulation and Barcoo outlet	30 June 2020	Public Private Property Pty Ltd	3	Cost
Sand pumping infrastructure	30 June 2018	Jones Lang LaSalle Inc.	3	Cost
Surface water monitoring network	30 June 2017	Valcorp Aust. Pty Ltd	3	Cost
Waste disposal stations	30 June 2018	Valcorp Aust. Pty Ltd	3	Cost
Regulators and embankments	30 June 2018	Public Private Property Pty Ltd	3	Cost

***Fair value hierarchy***

DEW classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

- Level 1 – traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 – not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.
- Level 3 – not traded in an active market and are derived from unobservable inputs.

The fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purposes. DEW categorises non-financial assets measured at fair value at level 3 which are all recurring. There are no non-recurring fair value measurements.

DEW's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period. During 2021, DEW had no valuations categorised into level 1 or level 2.

***Heritage assets***

In accordance with APS 101.H, heritage assets are recognised in the Statement of Financial Position as part of the aggregate value of relevant asset classes. Certain heritage assets and works of art that are unique due to their historical or cultural interest are not depreciated due to their long and indeterminate useful lives. Heritage assets that provide a functional service are recorded at depreciable fair value.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**10.2. Fair value (continued)**

*Land*

Land primarily comprising National, Conservation and Recreation Parks and Wilderness Protection Areas and Reserves, generally has restrictions on use imposed by statute or regulation. These restrictions have been taken into account by the independent valuers.

DEW is also custodian of unallotted (unalienated) Crown Land, by virtue of its responsibilities under the *Crown Land Management Act 2009*. This land is considered to be an administered asset. Land dedicated to the Minister and land held by the Minister, either as freehold or reverted land is also recognised as administered land. Administered lands may be subject to third party perpetual leases and other leases and annual licenses.

**10.3. Financial instruments**

***Financial risk management***

Risk management is managed by DEW's corporate services section. Departmental risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

DEW's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

***Liquidity risk***

DEW is funded principally from appropriations by the SA Government. DEW works with DTF to determine the cash flows associated with its government-approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to note 7.1 and 7.2 for further information.

***Credit risk***

DEW has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by DEW.

***Impairment of financial assets***

DEW uses a combined approach to impairing receivables. DEW considers receivables that are impaired individually and then applies an allowance matrix to measure the expected credit loss of receivables from the remaining non- government debtors. These comprise of a large number of small balances. Invoices worth \$1.780 million have not been included in the ECL model calculation. These invoices have unique circumstances and have been impaired separately. This amount, together with the ECL calculation below is included in impairment of receivables in note 6.2.

To measure the expected credit losses, receivables are grouped based on shared risks characteristics and the days past due. When estimating expected credit loss, DEW considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on DEW's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which DEW is exposed to credit risk.

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

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**10.3. Financial instruments (continued)**

***Impairment of financial assets (continued)***

The following table provides information about the exposure to credit risk and ECL for non-government debtors.

	<b>Debtor gross carrying amount \$'000</b>	<b>Loss %</b>	<b>Lifetime expected losses \$'000</b>
Current (not past due)	-	0%	-
1 - 30 days past due	1 009	0%	2
31 - 60 days past due	20	1%	-
61 - 90 days past due	1 198	3%	30
More than 90 days past due	194	45%	87
<b>Loss allowance</b>	<b>2 421</b>	<b>-</b>	<b>119</b>

Loss rates are based on actual history of credit loss, these rates have been adjusted to reflect differences between previous economic conditions, current conditions and DEW's view of the forecast economic conditions over the expected life of the receivables.

Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with DEW and a failure to make contractual payments for a period of greater than 90 days past due.

***Cash and debt investments***

DEW considers that its cash and cash equivalents have low credit risk based on the external credit ratings of the counterparties and therefore the expected credit loss is nil.

All of DEW's debt investments at amortised cost are considered to have low credit risk and the consideration of expected credit loss was limited to 12 months expected losses. The expected credit loss is nil.

***Market risk***

DEW does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. DEW does not undertake any hedging in relation to interest or foreign currency risk and manages its risk as per the government's risk management strategy articulated in TI 23 *Management of Foreign Currency Exposures*.

There have been no changes in risk exposure since the last reporting period.

***Categorisation of financial instruments***

Details of the material accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset/financial liability note.

***Classification of Financial Instruments***

DEW measures all financial instruments at amortised cost.

**Department for Environment and Water**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2022*

**10.3. Financial instruments (continued)**

*Categorisation of financial instruments*

Category of financial asset and financial liability	Note	2022 Carrying amount / fair value \$'000	2022 Contractual maturities		
			Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
<b>Financial assets</b>					
<b>Cash and cash equivalents</b>					
Cash and cash equivalents		221 305	-	-	-
<b>Financial assets at amortised cost</b>					
Receivables	(1), (2)	34 403	34 403	-	-
<b>Total financial assets</b>		<b>255 708</b>	<b>34 403</b>	<b>-</b>	<b>-</b>
<b>Financial liabilities</b>					
<b>Financial liabilities at amortised cost</b>					
Payables	(1)	28 663	28 663	-	-
Lease liabilities		4 219	1 511	2 357	351
Other liabilities		4 437	1 785	593	2 059
<b>Total financial liabilities</b>		<b>37 319</b>	<b>31 959</b>	<b>2 950</b>	<b>2 410</b>

Category of financial asset and financial liability	Note	2021 Carrying amount / fair value \$'000	2021 Contractual maturities		
			< 1 year \$'000	1-5 years \$'000	< 5 years \$'000
<b>Financial assets</b>					
<b>Cash and cash equivalents</b>					
Cash and cash equivalents		203 666	-	-	-
<b>Financial assets at amortised cost</b>					
Receivables	(1), (2)	7 874	7 874	-	-
<b>Total financial assets</b>		<b>211 540</b>	<b>7 874</b>	<b>-</b>	<b>-</b>
<b>Financial liabilities</b>					
<b>Financial liabilities at cost</b>					
Payables	(1)	24 747	24 747	-	-
Lease liabilities		4 108	1 578	2 530	-
Other liabilities		4 730	2 050	592	2 088
<b>Total financial liabilities</b>		<b>33 585</b>	<b>28 375</b>	<b>3 122</b>	<b>2 088</b>

(1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (for example, Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents, they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at amortised cost.

(2) Receivables amount disclosed here excludes prepayments as they are not financial assets. Prepayments are presented in note 6.2.

**Department for Environment and Water Administered  
Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2022*

	Note	2022 \$'000	2021 \$'000
<b>Administered income</b>			
Appropriation	A2.1	23 859	31 002
Fees and charges	A2.2	72 984	69 717
Grants	A2.3	1 498	2 490
Income associated with joint operation	A5.2	4 837	1 444
Interest		-	4
Assets received free of charge	A2.4	8 213	2 534
Net gain from the disposal of non-current assets	A2.5	1 800	228
Intra-government transfers	A2.6	9 010	7 066
Other income		30	40
<b>Total administered income</b>		<b>122 231</b>	<b>114 525</b>
<b>Administered expenses</b>			
Employee benefits		374	368
Supplies and services		825	806
Grants and subsidies	A3.1	12 328	13 627
Intra-government transfers	A3.2	88 781	89 506
Expenses associated with joint operation	A5.2	10 822	12 254
Donated assets	A3.3	775	6 319
Payments to the Consolidated account		4 153	33 302
Impairment loss on receivables		3 668	1 163
Other expenses	A3.4	264	2 264
<b>Total administered expenses</b>		<b>121 990</b>	<b>159 609</b>
<b>Net result</b>		<b>241</b>	<b>(45 084)</b>
<b>Other comprehensive income</b>			
<i>Items that will not be reclassified to net result:</i>			
Changes in property, plant and equipment asset revaluation surplus	A4.1	111 980	12 230
<b>Total other comprehensive income</b>		<b>111 980</b>	<b>12 230</b>
<b>Total comprehensive result</b>		<b>112 221</b>	<b>(32 854)</b>

The accompanying notes form part of these financial statements.

**Department for Environment and Water Administered  
Statement of Administered Financial Position  
as at 30 June 2022**

	Note	2022 \$'000	2021 \$'000
<b>Administered current assets</b>			
Cash and cash equivalents	A7.1	22 423	48 148
Receivables	A5.1	3 697	4 734
<b>Total current assets</b>		<b>26 120</b>	<b>52 882</b>
<b>Administered non-current assets</b>			
Property, plant and equipment	A4.1	1 380 016	1 273 138
Intangibles	A5.2	164 825	163 240
<b>Total non-current assets</b>		<b>1 544 841</b>	<b>1 436 378</b>
<b>Total assets</b>		<b>1 570 961</b>	<b>1 489 260</b>
<b>Administered current liabilities</b>			
Payables	A6.1	5 318	34 112
<b>Total current liabilities</b>		<b>5 318</b>	<b>34 112</b>
<b>Total liabilities</b>		<b>5 318</b>	<b>34 112</b>
<b>Net assets</b>		<b>1 565 643</b>	<b>1 455 148</b>
<b>Administered equity</b>			
Asset revaluation surplus		365 592	253 612
Retained earnings		1 200 051	1 201 536
<b>Total equity</b>		<b>1 565 643</b>	<b>1 455 148</b>

The accompanying notes form part of these financial statements.

**Department for Environment and Water Administered**  
**Statement of Administered Cash Flows**  
*for the year ended 30 June 2022*

	Note	2022 \$'000	2021 \$'000
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Appropriations		23 859	31 002
Fees and charges		70 208	68 715
Receipts from grants		1 645	2 343
Intra-government transfers		9 010	7 066
Interest received		-	4
Other receipts		30	40
<b>Cash generated from operations</b>		<b>104 752</b>	<b>109 170</b>
<i>Cash outflows</i>			
Employee benefits payments		(374)	(368)
Payments for supplies and services		(839)	(808)
Payments of grants and subsidies		(12 328)	(13 627)
Intra-government transfers		(88 524)	(88 469)
Payments to the Consolidated account		(33 192)	(33 799)
<b>Cash used in operations</b>		<b>(135 257)</b>	<b>(137 071)</b>
<b>Net cash used in operations</b>	A7.1	<b>(30 505)</b>	<b>(27 901)</b>
<b>Cash flows from investing activities</b>			
<i>Cash inflows</i>			
Proceeds from the sale of property, plant and equipment	A2.5	4 780	33 667
<b>Cash generated from investing activities</b>		<b>4 780</b>	<b>33 667</b>
<i>Cash outflows</i>			
Purchases of property, plant and equipment	A4.1	-	(4 033)
<b>Cash used in investing activities</b>		<b>-</b>	<b>(4 033)</b>
<b>Net cash provided by investing activities</b>		<b>4 780</b>	<b>29 634</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>		<b>(25 725)</b>	<b>1 733</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>48 148</b>	<b>46 415</b>
<b>Cash and cash equivalents at the end of the period</b>	A7.1	<b>22 423</b>	<b>48 148</b>

The accompanying notes form part of these financial statements.

**Department for Environment and Water Administered**  
**Statement of Income and Expenses attributable to Administered Activities**  
*for the year ended 30 June 2022*

Activities - refer note A1	Crown Lands		Minister's Other Payments		Special Acts Allocation	
	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered income</b>						
Appropriations	-	4 033	18 878	18 475	360	368
Fees and charges	23	29	-	-	-	-
Grants	-	-	-	149	-	-
Income associated with joint operation	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Assets received free of charge	8 213	2 534	-	-	-	-
Net gain from disposal of non-current assets	1 800	228	-	-	-	-
Intra-government transfers	-	-	4 650	2 800	-	-
Other income	-	-	-	-	-	-
<b>Total administered income</b>	<b>10 036</b>	<b>6 824</b>	<b>23 528</b>	<b>21 424</b>	<b>360</b>	<b>368</b>
<b>Administered expenses</b>						
Employee benefits	-	-	-	-	374	368
Supplies and services	751	804	-	-	-	-
Grants and subsidies	-	-	8 482	8 347	-	-
Intra-government transfers	-	-	14 875	12 925	-	-
Depreciation	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Expenses associated with joint operation	-	-	-	-	-	-
Donated assets	775	6 319	-	-	-	-
Payments to the Consolidated account	4 153	33 143	-	-	-	-
Impairment loss on receivables	-	13	-	-	-	-
Other expenses	264	-	-	-	-	-
<b>Total administered expenses</b>	<b>5 943</b>	<b>40 279</b>	<b>23 357</b>	<b>21 272</b>	<b>374</b>	<b>368</b>
<b>Net Result</b>	<b>4 093</b>	<b>(33 455)</b>	<b>171</b>	<b>152</b>	<b>(14)</b>	<b>-</b>

**Department for Environment and Water Administered**  
**Statement of Income and Expenses attributable to Administered Activities**  
*for the year ended 30 June 2022*

Activities - refer note A1	Water for Fodder		Landscape Admin Fund		Landscape Priorities Fund	
	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered income</b>						
Appropriations	-	-	4 591	8 086	-	-
Fees and charges	-	-	72 961	69 702	-	-
Grants	1 200	2 000	-	-	-	-
Income associated with joint operation	-	-	-	-	-	-
Interest	-	-	-	3	-	-
Assets received free of charge	-	-	-	-	-	-
Net gain from disposal of non-current assets	-	-	-	-	-	-
Intra-government transfers	-	-	-	-	4 360	4 266
Other income	-	-	-	-	-	-
<b>Total administered income</b>	<b>1 200</b>	<b>2 000</b>	<b>77 552</b>	<b>77 791</b>	<b>4 360</b>	<b>4 266</b>
<b>Administered expenses</b>						
Employee benefits	-	-	-	-	-	-
Supplies and services	81	-	-	-	-	-
Grants and subsidies	1 119	2 000	-	-	2 414	3 121
Intra-government transfers	-	-	73 906	76 581	-	-
Depreciation	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Expenses associated with joint operation	-	-	-	-	-	-
Donated assets	-	-	-	-	-	-
Payments to the Consolidated account	-	-	-	-	-	-
Impairment loss on receivables	-	-	3 668	1 150	-	-
Other expenses	-	-	-	2 264	-	-
<b>Total administered expenses</b>	<b>1 200</b>	<b>2 000</b>	<b>77 574</b>	<b>79 995</b>	<b>2 414</b>	<b>3 121</b>
<b>Net Result</b>	<b>-</b>	<b>-</b>	<b>(22)</b>	<b>(2 204)</b>	<b>1 946</b>	<b>1 145</b>

**Department for Environment and Water Administered**  
**Statement of Income and Expenses attributable to Administered Activities**  
*for the year ended 30 June 2022*

Activities - refer note A1

	Qualco Sunlands		SA Drought Resilience Fund	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Administered income</b>				
Appropriations	30	40	-	-
Fees and charges	-	-	-	-
Grants	-	-	-	-
Income associated with joint operation	-	-	-	-
Interest	-	-	-	1
Assets received free of charge	-	-	-	-
Net gain from disposal of non-current assets	-	-	-	-
Intra-government transfers	-	-	-	-
Other income	30	40	-	-
<b>Total administered income</b>	<b>60</b>	<b>80</b>	<b>-</b>	<b>1</b>
<b>Administered expenses</b>				
Employee benefits	-	-	-	-
Supplies and services	-	-	-	-
Grants and subsidies	30	40	-	-
Intra-government transfers	-	-	-	-
Depreciation	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-
Expenses associated with joint operation	-	-	-	-
Donated assets	-	-	-	-
Payments to the Consolidated account	-	159	-	-
Impairment loss on receivables	-	-	-	-
Other expenses	-	-	-	-
<b>Total administered expenses</b>	<b>30</b>	<b>199</b>	<b>-</b>	<b>-</b>
<b>Net Result</b>	<b>30</b>	<b>(119)</b>	<b>-</b>	<b>1</b>

**Department for Environment and Water Administered**  
**Statement of Income and Expenses attributable to Administered Activities**  
*for the year ended 30 June 2022*

Activities - refer note A1	Consumer Advocacy		DEW Corporate		Total	
	Research Fund		Admin Items			
	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered income</b>						
Appropriations	-	-	-	-	23 859	31 002
Fees and charges	-	-	-	(14)	72 984	69 717
Grants	298	341	-	-	1 498	2 490
Income associated with joint operation	-	-	4 837	1 444	4 837	1 444
Interest	-	-	-	-	-	4
Assets received free of charge	-	-	-	-	8 213	2 534
Net gain from disposal of non-current assets	-	-	-	-	1 800	228
Intra-government transfers	-	-	-	-	9 010	7 066
Other income	-	-	-	-	30	40
<b>Total administered income</b>	<b>298</b>	<b>341</b>	<b>4 837</b>	<b>1 430</b>	<b>122 231</b>	<b>114 525</b>
<b>Administered expenses</b>						
Employee benefits	-	-	-	-	374	368
Supplies and services	-	-	(7)	2	825	806
Grants and subsidies	283	119	-	-	12 328	13 627
Intra-government transfers	-	-	-	-	88 781	89 506
Expenses associated with joint operation	-	-	10 822	12 254	10 822	12 254
Donated assets	-	-	-	-	775	6 319
Payments to the Consolidated account	-	-	-	-	4 153	33 302
Impairment loss on receivables	-	-	-	-	3 668	1 163
Other expenses	-	-	-	-	264	2 264
<b>Total administered expenses</b>	<b>283</b>	<b>119</b>	<b>10 815</b>	<b>12 256</b>	<b>121 990</b>	<b>159 609</b>
<b>Net Result</b>	<b>15</b>	<b>222</b>	<b>(5 978)</b>	<b>(10 826)</b>	<b>241</b>	<b>(45 084)</b>

The above statement should be read in conjunction with the accompanying notes

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

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**A1. About the Department for Environment and Water Administered**

The activities of the administered items are:

***Crown Lands***

Crown Lands is comprised of an account established by the Treasurer of South Australia to record receipts and payments associated with the sale of Crown land and other surplus South Australian government land and property. The net revenues from these sales are returned to the DTF Consolidated Account.

***Minister's Other Payments***

DEW receives appropriation and funding provisions for administered items that it transfers out as grants and subsidies and intra-government transfers.

Grants and subsidies payments of \$8.482 million (2021: \$8.347 million) approved by the Minister were made to community organisations, associations and local government in 2021-22. This includes grants made to Zoos SA \$6.815 million (2021: \$6.734 million) and Adelaide City Council \$1.667 million (2021: \$1.613 million).

Intra-government transfers of \$14.875 million (2021: \$12.925 million) approved by the Minister were made to SA government entities in 2021-22. This includes transfers to South Eastern Water Conservation and Drainage Board \$2.595 million (2021: \$2.532 million); Native Vegetation Fund \$1.258 million (2021: \$1.227 million); Coast Protection Fund \$0.580 million (2021: \$0.566 million); Stormwater Management Authority \$10.442 million (2021: \$8.451 million) and the Board of the Botanic Gardens and State Herbarium zero million (2021: \$0.149 million).

***Special Acts Allocation***

This item comprises salary and allowance payments for the Minister for Environment and Water (up to 23 March 2022) and for the Minister for Climate, Environment and Water (from 24 March 2022).

***Landscape Administration Fund***

The Landscape Administration Fund (LAF) was established pursuant to section 90 of the *Landscape South Australia Act 2019* (Landscape SA Act) to receive and disburse fees, levies and other monies authorised by the Landscape SA Act.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

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**A1. About the Department for Environment and Water Administered (continued)**

***Regional Landscape Boards and Green Adelaide***

The regional landscape boards were established pursuant to subsection 13 (1) of the Landscape SA Act. The Green Adelaide board was established pursuant to subsection 12(1) of the Landscape SA Act.

DEW administers various revenues and expenses on account of the regional landscape boards and Green Adelaide through the LAF.

Specific provisions of the Landscape SA Act require that the following revenues be paid into the LAF prior to being applied for the purposes of the Landscape SA Act:

- government appropriations (controlled and administered funding allocated in respect of the regional landscape boards and Green Adelaide)
- land levies
- water levies
- penalties relating to water levies
- expiation fees and other penalties.

*(i) Government appropriations*

DEW receives recurrent funding, which is administered through the LAF and provided to regional landscape boards to support business operations and the administration of the Landscape SA Act. The funding is subsequently paid to regional landscape boards pursuant to subsection 90(4) of the Landscape SA Act.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Regional Landscape Board</b>		
Hills and Fleurieu Landscape Board	400	3 488
Kangaroo Island Landscape Board	1 230	3 026
Green Adelaide Board	1 350	-
Alinytjara Wilurara Landscape Board	1 230	1 200
South Australian Arid Lands Landscape Board	381	372
	<b>4 591</b>	<b>8 086</b>

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

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**A1. About the Department for Environment and Water Administered (continued)**

*(ii) Land levies*

Inside Council Areas

Land Levies are collected from constituent councils under section 66 of the Landscape SA Act. The levies are subsequently paid to regional landscape boards and Green Adelaide pursuant to subsection 90(4) of the Landscape SA Act.

Outside Council Areas

Land levies are collected from persons who occupy land outside of council areas under section 71 of the Landscape SA Act. The levies are subsequently paid to regional landscape boards pursuant to subsection 90(4) of the Landscape SA Act.

*(iii) Water levies*

Water levies are collected for prescribed water resources under section 76 of the Landscapes SA Act. The levies are subsequently paid to the regional landscape boards and Green Adelaide pursuant to subsection 90(4) of the Landscape SA Act.

*(iv) Penalties*

Penalties declared in relation to the unauthorised or unlawful taking or use of water were raised pursuant to section 88 of the Landscape SA Act.

*(v) Expiation fees and other penalties*

Expiation fees and penalties are recovered in respect of offences against the Landscape SA Act (that is for unlawful possession of animals or plants).

***Landscape Priorities Fund***

The Landscape Priorities Fund was established under section 93 of the Landscape SA Act and receives annual revenue from the Green Adelaide Board. The contribution from Green Adelaide Board is determined under subsection 89(1) of the Landscape SA Act and is a gazetted percentage of the total land and water levies received by the Board in a financial year. The 15% rate remained unchanged from 2020-21. In accordance with section 93(5) of the Landscape SA Act, grants are paid from this fund to successful applicants on an annual basis.

***National Action Plan for Salinity and Water Quality***

The National Action Plan (NAP) was a bilateral agreement between the Commonwealth and SA Governments signed in 2001 providing funds to address issues associated with salinity and water quality in priority regions in South Australia. Funding for NAP ceased on 30 June 2008 with the majority of projects completed by 31 December 2009. The remaining funds relate to interest earned on the original South Australian Government contribution and DEW is currently seeking appropriate approvals to return the remaining funds to the DTF in accordance with clause 13.2c and 20.4 of the *'Transitional Arrangement and Financial Agreement between the Australian Government and state of South Australia for implementation of Caring for our Country'*.

No material income or expenditure transactions were incurred for the current or prior periods and has therefore not been disclosed as part of the Statement of Income and Expenses.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

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**A1. About the Department for Environment and Water Administered (continued)**

***Qualco Sunlands***

*The Ground Water (Qualco-Sunlands) Control Act 2000* established a scheme managed by a Trust to prevent, and reverse, the salinisation and water logging of horticultural land due to irrigation induced factors. Upon request from the Trust, DEW provides a temporary grant, sourced from the DTF, to carry out the specified works. The Trust facilitates the required work, and recharges irrigators for the work undertaken. Once fully collected, the Trust returns the temporary funds to DEW for on-passing back to the DTF.

***Water for Fodder***

The Water for Fodder program formed part of the Australian Government's 2020 drought response package to support drought-affected farmers in the Southern Connected Basin. The intergovernmental agreement between the Commonwealth and SA Governments was the first use of the Adelaide Desalination Plant to support the water market under extreme dry conditions. Commonwealth revenue received under the agreement was disbursed by the Minister to SA Water Corporation (2022 \$1.119 million; 2021: \$1.725 million), Essential Services Commission of SA (ESCOSA) (2022: \$0.081 million; 2021: \$0 million) and the DEW (2022 \$0 million; 2021: \$0.275 million) in respect of milestone outputs under the agreement. ESCOSA independently reviewed and verified the actual costs incurred by South Australia and the last payment was received from the Commonwealth in 2021-22.

***SA Drought Resilience Fund***

The South Australian Drought Resilience Fund (The Fund) was established pursuant to the Commonwealth's Water for Fodder program. The Fund received revenue from Southern Murray-Darling Basin irrigators in exchange for the transfer of South Australian water allocations in accordance with the Water for Fodder program. The Fund will be applied by the Minister towards programs and measures to build the resilience of River Murray water users and environment to withstand drought and longer term climate change, or improve the adequacy, security and quality of the State's water supply from the River Murray.

***Adelaide Dolphin Sanctuary Fund***

The Adelaide Dolphin Sanctuary Fund was established under the *Adelaide Dolphin Sanctuary Act 2005* to:

- protect the dolphin population of the Port Adelaide River Estuary and Barker Inlet
- protect the natural habitat of the Dolphin population.

The Adelaide Dolphin Sanctuary Fund did not incur any material income or expenditure transactions for the current or prior periods and has therefore not been disclosed as part of the Statement of Income and Expenses.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

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**A1. About the Department for Environment and Water Administered (continued)**

***Consumer Advocacy Research Fund***

The Consumer Advocacy Research Fund (CARF) was established under section 87 of the *Water Industry Act 2012* (the Act). The purpose of the CARF is to support research or advocacy projects that promote the interests of water consumers with a disability, consumers on a low income, consumers who are located within a regional area of the state; or to support projects that advance the interests of consumers from an advocacy perspective.

The Minister's powers and functions under the Act, specifically associated with CARF, are set out in section 87 of the Act. The CARF consists of \$0.298 million in 2021-22 (indexed annually), paid on an annual basis from licence fees payable by water entities under section 24 of the Act.

**A1.1. Administered item's financial arrangements**

The financial activities of the administered items are conducted through a number of deposit accounts with DTF pursuant to the *Public Finance and Audit Act 1987*.

DEW conducts a large number of activities directed towards meeting the administered items objectives and responsibilities as specified in the legislation and/or other authoritative documentation that establishes the administered items. Many of the administered items, in accordance with the Acts, have delegated certain functions to officers within DEW, who provide technical and administrative support including the use of plant and equipment, office accommodation and various administrative services. The cost of the services provided that can be identified with the activities of the administered items and can be measured reliably are met by the administered items. Other support services that are not identifiable and/or cannot be measured reliably are provided free of charge and have not been recognised in the Administered financial statements.

**A1.2. Basis of preparation and accounting policies**

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.1. DEW applies the same accounting policies to the administered financial statements as set out in the notes to DEW's financial statements. Deviations from these policies are as follows:

***Property, plant and equipment***

Property, plant and equipment includes land. DEW is the custodian of unallotted (unalienated) Crown Land, by virtue of its responsibilities under the *Crown Land Management Act 2009*. This land is considered to be an administered asset. Land dedicated to the Minister and held by the Minister, either as freehold or reverted land, is also recognised as administered land. Administered lands may be subject to third party perpetual leases and other leases and annual licenses.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

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**A1.2. Basis of preparation and accounting policies (continued)**

***Employee benefits***

In general, administered items utilise the services of contractors or DEW employees rather than recruiting and appointing employees in their own right. In the majority of cases, the services provided by DEW employees are provided free of charge. If, however, the services provided by DEW employees are directly attributable to the activities of an administered item and can be reliably measured, the services are charged to the administered item on a fee for service (cost recovery) basis. The liability for employee benefits arising from services rendered by DEW employees is not recognised in the administered financial statements as DEW is obligated to pay employees for services provided. Accordingly, employee benefits are recognised in DEW's financial statements. Employee benefits disclosed in the schedule of expenses and income relate to the Minister's salary.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

**A1.3. Budget performance**

The budget performance table compares DEW's outcomes against budget information presented to Parliament (2021-22 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

Statement of Administered Comprehensive Income	Note	Original	Actual	Variance
		budget 2022 \$'000	2022 \$'000	\$'000
<b>Income</b>				
Appropriation	a	31 352	23 859	(7 493)
Fees and charges		70 689	72 984	2 295
Grants		-	1 498	1 498
Intra-government transfers		4 749	9 010	4 261
Income associated with joint operation		-	4 837	4 837
Assets received free of charge	b	-	8 213	8 213
Net gain from the disposal of non-current assets		-	1 800	1 800
Other income		250	30	(220)
<b>Total administered income</b>		<b>107 040</b>	<b>122 231</b>	<b>15 191</b>
<b>Expenses</b>				
Employee benefits		373	374	1
Supplies and services		3 046	825	(2 221)
Grants and subsidies	c	19 399	12 328	(7 071)
Intra-government transfers	c	77 613	88 781	11 168
Expenses associated with joint operation	d	-	10 822	10 822
Donated assets		-	775	775
Payments to the Consolidated account		2 545	4 153	1 608
Impairment loss on receivables		-	3 668	3 668
Other expenses	a	8 610	264	(8 346)
<b>Total administered expenses</b>		<b>111 586</b>	<b>121 990</b>	<b>10 404</b>
<b>Net result</b>		<b>(4 546)</b>	<b>241</b>	<b>4 787</b>

The following are brief explanations of variances between original budget and actual amounts. Explanations are required to be provided for variances where the variance exceeds the greater of 10 per cent of the original budgeted amount and 5 per cent of original budgeted total expenses.

- The full working capital provision in the original budget held for the eight regional landscape boards and Green Adelaide was not required therefore the cash was not received from DTF and was not transferred to the landscape boards
- Actuals primarily relate to the recognition of Crown lands reverted to the Minister for Climate, Environment and Water that were not included in the original budget (see note A2.4)
- These movements reflect the reclassification of expenses between grants and intra-government transfers
- South Australia's share of the expenses associated with the joint operation was not included in the original budget (see note A5.2).

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

**A2. Income**

**A2.1. Appropriation**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Appropriation from Consolidated Account pursuant to Appropriation Act	23 499	30 634
Appropriations under other Acts	360	368
<b>Total appropriations</b>	<b>23 859</b>	<b>31 002</b>

**Appropriations**

Appropriations are recognised on receipt.

**A2.2. Revenues from fees and charges**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Fees and charges revenue recognised under AASB 15</b>		
Water Levies received from licence holders	17 499	17 641
<b>Total revenues from fees and charges recognised under AASB 15</b>	<b>17 499</b>	<b>17 641</b>

<b>Fees and charges revenue recognised under AASB 1058</b>		
Land Levies received from Councils	51 111	50 633
Land Levies received from out of Council areas	242	260
Fines and penalties	4 109	1 168
Reimbursement of Crown Lands costs	23	29
DEW Corporate Administered Items	-	(14)
<b>Total revenues from fees and charges recognised under AASB 1058</b>	<b>55 485</b>	<b>52 076</b>

<b>Total revenues from fees and charges</b>	<b>72 984</b>	<b>69 717</b>
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Revenue received from water levies and licence fees is recognised from contracts with customers. The Department recognises revenue when it transfers control of a good or service to the customer. In order to pay a water levy a customer is required to hold a valid water licence, allowing for the drawing of the water allocation.

Fees and charges revenue recognised under AASB 1058 is recognised as income on receipt. Land levies received from Councils are paid into the LAF prior to disbursement to the respective Landscape Boards. Refer to note A1.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

**A2.3. Grant Revenues**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Water for Fodder	1 200	2 000
Consumer Advocacy Research Fund	298	341
Minister's Other Payments	-	149
<b>Total grant revenues</b>	<b>1 498</b>	<b>2 490</b>

Grant revenue is recognised under AASB1058 as income on receipt.

**A2.4. Assets received free of charge**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Land	8 213	2 534
<b>Total assets received free of charge</b>	<b>8 213</b>	<b>2 534</b>

During the current year land parcels to the value of \$6.065 million were transferred from DEW for the proclamation of land parcel additions to new and existing national parks and reserves under the *National Parks and Wildlife Act 1972*. In addition, during 2021-22 the Minister revoked the dedication for a specific purpose of land parcels valued at \$2.148 million. This was pursuant to legislative powers vested to the Minister under the *Crown Lands Management Act 2009*, to entities external to the DEW Administered Items. Upon the revocation of dedication, the land has reverted to the Minister, and accounted for in the DEW Administered Items reporting entity.

**A2.5. Net gain from the disposal of non-current assets**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Crown land</b>		
Proceeds from disposal	4 780	33 667
Less net book value of assets disposed	(2 980)	(33 439)
<b>Net gain from disposal of Crown land</b>	<b>1 800</b>	<b>228</b>

**A2.6. Intra-government transfers**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Contribution to Landscape Priorities Fund*	4 360	4 266
Funding provided by DTF	4 650	2 800
<b>Total intra-government transfers</b>	<b>9 010</b>	<b>7 066</b>

Intra-government transfers are recognised under AASB 1058 as income on receipt.

\* Refer to note A1.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

**A3. Expenses**

**A3.1. Grants and subsidies**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Minister's other payments *	8 482	8 347
Grants paid from Landscape Priorities Fund **	2 414	3 121
Water for Fodder	1 119	2 000
Consumer Advocacy Research Fund	283	119
Qualco Sunlands	30	40
<b>Total grants and subsidies</b>	<b>12 328</b>	<b>13 627</b>

\* Refer to note A1.

\*\* Refer to note A2.6.

**A3.2. Intra-government transfers**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Land levy payments to Landscape Boards*	51 111	50 633
Water levy payments to Landscape Boards*	17 985	17 600
Appropriation payments to Landscape Boards	4 591	8 086
Minister's other payments**	14 875	12 925
Out of Council land levy payments to Landscape Boards*	219	262
<b>Total intra-government transfers</b>	<b>88 781</b>	<b>89 506</b>

\* Refer note A2.2.

\*\* Refer note A1.

**A3.3. Donated Assets**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Donated assets	775	6 319
<b>Total donated asset expenses</b>	<b>775</b>	<b>6 319</b>

Donated assets expense in 2021-22 comprised of Crown land valued at \$0.775 million dedicated by the Minister for Climate, Environment and Water to entities external to the DEW administered Items pursuant to legislative powers vested to the Minister under the *Crown Lands Management Act 2009*.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

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**A3.4. Other expenses**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Assets related adjustment	264	-
Debts written off	-	2 264
<b>Total other expenses</b>	<b>264</b>	<b>2 264</b>

Legal advice received in 2020-21, regarding the validity of Water penalties raised under the Landscape SA Act 2019 in 2019-20 (\$2.264 million) resulted in a debt write-off in 2020-21.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

**A4. Non-financial assets**

**A4.1. Property, plant and equipment**

**Movement reconciliation of property, plant and equipment**

2022	Joint operation		Total
	Crown land	PP&E	
	\$'000	\$'000	\$'000
<b>Carrying amount at the 1 July 2021</b>	535 864	737 274	1 273 138
Error correction	-	-	-
<b>Restated opening balance at 1 July 2020</b>	<b>535 864</b>	<b>737 274</b>	<b>1 273 138</b>
Additions	-	-	-
Assets received for nil consideration	8 213	-	8 213
Assets transferred for nil consideration	-	-	-
Transfers in - CLMA 2009*	3 799	-	3 799
Transfers out - CLMA 2009**	(5 525)	-	(5 525)
Donated assets	(775)	-	(775)
Disposals	(2 980)	-	(2 980)
Other changes	(264)	-	(264)
Joint operations net additions, disposal, other movements	-	(7 570)	(7 570)
<b>Subtotal</b>	<b>2 468</b>	<b>(7 570)</b>	<b>(5 102)</b>
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>			
Revaluation increments/(decrements)	-	111 980	111 980
<b>Subtotal</b>	<b>-</b>	<b>111 980</b>	<b>111 980</b>
<b>Carrying amount at the 30 June 2022</b>	<b>538 332</b>	<b>841 684</b>	<b>1 380 016</b>
<b>Gross carrying amount</b>			
Gross carrying amount	538 332	841 684	1 380 016
Accumulated depreciation	-	-	-
<b>Carrying amount at the end of the period</b>	<b>538 332</b>	<b>841 684</b>	<b>1 380 016</b>

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

**A4.1. Property, plant and equipment (continued)**

2021	Joint operation		Total
	Crown land	PP&E	
	\$'000	\$'000	\$'000
<b>Carrying amount at the 1 July 2020</b>	557 176	735 562	1 292 738
<b>Error correction</b>	(15 749)	-	(15 749)
<b>Restated opening balance at 1 July 2020</b>	<b>541 427</b>	<b>735 562</b>	<b>1 276 989</b>
Additions	4 033	-	4 033
Assets received for nil consideration	2 534	-	2 534
Assets transferred for nil consideration	-	-	-
Transfers in - CLMA 2009	30 695	-	30 695
Transfers out - CLMA 2009	(3 067)	-	(3 067)
Donated assets	(6 319)	-	(6 319)
Disposals	(33 439)	-	(33 439)
Joint operations net additions, disposal, other movements	-	(10 518)	(10 518)
<b>Subtotal</b>	<b>(5 563)</b>	<b>(10 518)</b>	<b>(16 081)</b>
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>			
Revaluation increments/(decrements)	-	12 230	12 230
<b>Subtotal</b>	<b>-</b>	<b>12 230</b>	<b>12 230</b>
<b>Carrying amount at the 30 June 2021</b>	<b>535 864</b>	<b>737 274</b>	<b>1 273 138</b>
<b>Gross carrying amount</b>			
Gross carrying amount	535 864	737 274	1 273 138
Accumulated depreciation	-	-	-
<b>Carrying amount at the end of the period</b>	<b>535 864</b>	<b>737 274</b>	<b>1 273 138</b>

A market based method was used when by comparing property data to that of similar sales with consideration of restrictions on use and/ or zoning, property size and shape, topography, location, sale date and market movement, if any, and other relevant factors specific to the land being valued.

**Crown Lands Adjustment**

\*Asset transferred in from SA Government under the *Crown Land Management Act 2009* (CLMA 2009) valued at \$3.799 million comprised land dedicated by the Minister for Climate, Environment and Water, pursuant to legislative powers vested to the Minister under section 18 of this Act. Upon revocation of dedication under section 19 of the Act the land has reverted to the Minister and are accounted for as an equity transfer.

\*\*Assets to the value of \$5.490 million were transferred to the Department for Environment and Water (Controlled) reporting entity following proclamation of land parcel additions to existing national parks and reserves under the *National Parks and Wildlife Act 1972* and accounted for through equity.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

**A5. Financial assets**

**A5.1. Receivables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Water levies	317	622
Penalties	12 084	9 102
Grants	-	147
Other	1 575	1 475
Less impairment loss on receivables	(10 279)	(6 612)
<b>Total current receivables</b>	<b>3 697</b>	<b>4 734</b>
<b>Total receivables</b>	<b>3 697</b>	<b>4 734</b>

**A5.2. Interest in joint operation**

The Minister, on behalf of the state of South Australia, has an interest in a joint operation, the Murray-Darling Basin Authority (MDBA) represented by the River Murray Operations and the Living Murray Initiative.

On 3 July 2008, the Commonwealth Government and the Government of New South Wales, Victoria, Queensland, South Australia and the Australian Capital Territory (the participants) entered into the Intergovernmental agreement for the *Murray-Darling Basin Reform* (the Reform IGA). The Reform involved the government participants entering into a new *Murray-Darling Basin Agreement* (MDB Agreement) and the Intergovernmental Agreement on *Murray-Darling Basin Reform - referral* (the Referral IGA).

The MDB Agreement essentially dissolved the Murray-Darling Basin Commission (MDBC) and established the Murray-Darling Basin Authority (MDBA), Ministerial Council, Basin Officials Committee and the Basin Community Committee. Under the revised arrangement, the participants have a joint interest in the infrastructure assets and water rights. The state of South Australia's interest in the arrangement is 26.67 percent.

The MDBA was established under the Commonwealth *Water Act 2007* as an independent, expertise based statutory agency and are responsible for developing, implementing and monitoring the Basin Plans. The MDBA undertakes activities that support the sustainable and integrated management of the water resources of the Murray-Darling Basin in a way that meets the social, economic and environmental needs of the Basin and its communities.

Two unincorporated joint arrangements were established under the MDBA to hold assets on behalf of the participants through separate agreements called the "Asset Agreement for River Murray Operations Assets" (RMO) and the "Further Agreement on Addressing Over Allocation and Achieving Environmental Objectives in the Murray-Darling Basin - Control and Management of Living Murray Assets" (LMI). The principal place of the operation is in Australia. The participants are obliged to provide funding to the MDBA for the management of the RMO and LMI assets and operations.

The agreements in relation to the Murray Darling Basin Agreement joint arrangement require unanimous consent from all parties for all relevant activities. The participants own the infrastructure assets and water rights of the joint arrangements, which are being managed through the RMO and LMI and there are no liabilities held for either RMO or LMI. The arrangement is therefore classified as a joint operation and DEW recognises, on behalf of the state, its direct right to the jointly held assets, revenues and expenses based on the percentage interest as described in the table below.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

**A5.2 Interest in joint operation (continued)**

Name of entity	Principal activity	Country of incorporation	Ownership interest	
			2022	2021
Murray-Darling Basin Authority	To undertake activities that support the sustainable and integrated management of water resources of the Murray-Darling Basin	Australia	26.67%	26.67%

Joint operation assets, income and expenses accounted for using the proportionate consolidation method are detailed below:

Murray-Darling Basin Authority	2022	2021
	\$'000	\$'000
<b>Non-current assets</b>		
<i>Property, plant and equipment</i>		
Infrastructure Assets	815 348	712 761
Work in Progress	21 912	20 232
Other property, plant and equipment assets	4 424	4 281
<i>Intangibles - Water entitlements</i>	164 825	163 240
Total non-current assets	<b>1 006 509</b>	<b>900 514</b>
<b>Total assets</b>	<b>1 006 509</b>	<b>900 514</b>
<b>Income</b>	<b>4 837</b>	<b>1 444</b>
<b>Expenses</b>	<b>10 822</b>	<b>12 254</b>

Refer note 4.2 of the DEW Controlled financial statements for details of the State's grant payment made to the MDBA.

The 2022 and 2021 figures were based on the audited RMO and LMI financial statements.

**Contingencies and commitments**

There are no contingencies or commitments arising from DEW's interest in the joint operation.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

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**A6. Liabilities**

**A6.1. Payables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Creditors	4 577	33 487
Accrued expenses	-	11
Other	741	614
<b>Total current payables</b>	<b>5 318</b>	<b>34 112</b>
<b>Total payables</b>	<b>5 318</b>	<b>34 112</b>

Payables and accruals are raised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

**A7. Other disclosures**

**A7.1. Administered cash flow reconciliation**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>		
National Landcare Program	358	358
Crown Lands	5 773	34 757
SA Drought Resilience Fund	4 002	4 002
Landscape Administration Fund	5 319	4 235
Landscape Priorities Fund	3 091	1 145
Consumer Advocacy Research Fund	238	75
Qualco Sunlands	27	(4)
National Action Plan for Salinity and Water Quality	37	37
Adelaide Dolphin Sanctuary	1	1
The Department's Corporate Administrative Items	3 577	3 542
	<hr/>	<hr/>
Cash and cash equivalents disclosed in the Statement of Financial Position	22 423	48 148
Balance as per the Statement of Cash Flows	22 423	48 148
	<hr/>	<hr/>
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash provided by/(used in) operating activities	(30 505)	(27 901)
<b>Add / (less) non-cash items</b>		
Expenses associated with joint operation	(10 822)	(12 254)
Income associated with joint operation	4 837	1 444
Assets received free of charge	8 213	2 534
Donated assets	(775)	(6 319)
Other asset related adjustments	(264)	-
Net gain on disposal of non-current assets	1 800	228
<b>Movement in assets and liabilities</b>		
(Decrease)/increase in receivables	(1 037)	(2 278)
(Increase)/decrease in payables	28 794	(538)
<b>Net result</b>	<hr/> <b>241</b> <hr/>	<hr/> <b>(45 084)</b> <hr/>

**Department for Environment and Water Administered**  
**Notes to and forming part of the Administered financial statements**  
*for the year ended 30 June 2022*

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**A8. Outlook**

**A8.1. Contingent assets and liabilities**

A contingent asset is acknowledged whereby the Minister for Climate, Environment and Water has an exclusive right to access 40ML per day from the Langhorne and Currency Creek pipeline. The Minister has not exercised this right.

**A8.2. Events after the reporting period**

As a result of administrative arrangements outlined in the South Australian Government Gazette (the Government Gazette) on 30 June 2022, DEW will assume responsibility for the Pastoral Unit as a business unit of the department from 1 July 2022. This includes pastoral land that will transfer from the Department of Primary Industries and Regions effective 1 July 2022 with an estimated carrying (fair) value of \$69.2 million as at 30 June 2022.