

**HOUSE OF ASSEMBLY  
LAID ON THE TABLE**

06 Feb 2024



**Government  
of South Australia**

**SOUTH AUSTRALIAN ARID LANDS  
LANDSCAPE BOARD  
2022-23 Annual Report**

**SOUTH AUSTRALIAN ARID LANDS LANDSCAPE BOARD**

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Date approved by the Board: 28 November 2023

Date presented to Minister: 30 November 2023

To:

Hon Susan Close MP

Deputy Premier

Minister for Industry, Innovation and Science

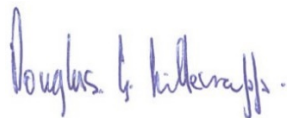
Minister for Defence and Space Industries

Minister for Climate, Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of *the Landscape South Australia Act 2019 and Landscape South Australia (General) Regulations 2020* 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 South Australian Arid Lands Landscape Board by:

A handwritten signature in blue ink that reads "Douglas Lillecrapp".

Douglas Lillecrapp

Presiding Member

Date 28 November 2023

## From the Presiding Member:



The South Australian Arid Lands Landscape Board has successfully reached 3 years of operation since the inception of the Landscape South Australia Act 2019, in its responsibility to improve and sustain the natural resources in the South Australian Arid Lands Region.

The 22/23 FY has seen continued evolution of the boards programs and relationships, strengthened through the existence of the board sub-committees – (district Landscape Groups) to ensure the connection over this vast region between the communities and the 7 member Board. This governance model is fundamental to the success of the Board with community placed at the centre of the board’s delivery and decision making.

This year has seen the finalisation of the Levy Equalisation Scheme, the concluding part of the process since the separation of Boards from DEW and the transition to realigned boundaries. This process has run smoothly after comprehensive consultation with the councils from within the SAAL region.

The conclusion of 5 years of the National Landcare Programme in June 2023 brings the board to a point where it is able to negotiate another tranche of programs and projects to deliver, based on the foundations and partnerships developed through several years of project delivery for the Commonwealth Government. The board will again be a preferred provider for the Commonwealth over the next 5 years.

I commend to you that the Board is performing well financially with a sound long term financial management strategy, stable membership across all sub-committees and highly engaged staff. It continues to strengthen its role in executing the objectives of its strategic plan, the legislation all in line with statutory requirements and obligations as an instrument of government.

A handwritten signature in blue ink that reads "Douglas Lillecrapp".

**Douglas Lillecrapp**

**Presiding Member**

SA Arid Lands Landscape Board

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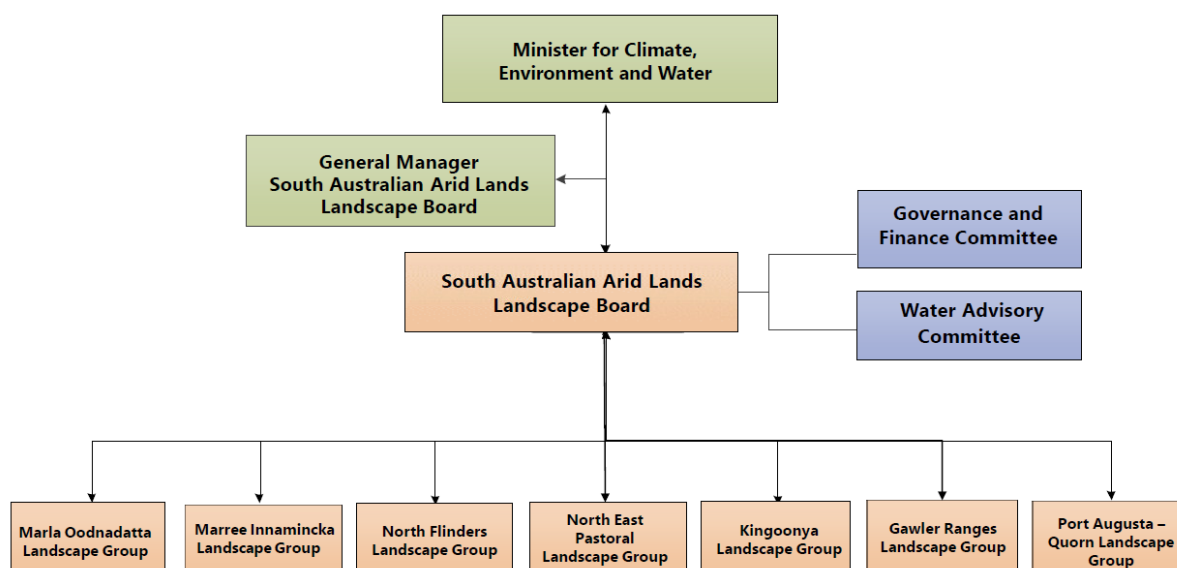
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## Overview: about the landscape board

### Our strategic focus

<b>Our Purpose</b>	<p>The South Australian Arid Lands Landscape Board was established on 9 January 2020 under the provisions of the <i>Landscape South Australia Act 2019</i>. The Board undertakes an active role in managing South Australia's landscapes through the preparation and implementation of a regional landscape plan which is the principal document guiding the management of the state's landscape in the South Australian Arid Lands Region.</p>
<b>Our Vision</b>	<p>Leading the way to biodiverse and productive landscapes in a changing climate.</p>
<b>Our Values</b>	<p>The South Australian Arid Lands Landscape Board values the ongoing input, influence and guidance of First Nations People as the cultural authority of the South Australian Arid Lands Region, alongside the communities and industries responsible for sustainable land management, protection and prosperity of the region.</p>
<b>Our functions, objectives and deliverables</b>	<p>The Board's objective is to protect the intrinsic value of the landscape and natural resources of the SA Arid Lands region whilst supporting the interests of Aboriginal peoples, primary production, industry and resilient communities.</p> <p>The Board seeks to provide protection, enhancement, restoration and sustainable management of the land, soil and water resources, biodiversity, and the native fauna and flora in the SA Arid Lands region.</p> <p>The Board recognises that climate change is a significant factor in our environment that requires mitigation and adaptation; and provides for the prevention or control of impacts caused by pest species of animals and plants that may have an adverse effect on the environment and primary production or the community.</p> <p>The Board provides educational initiatives and support mechanisms to strengthen the skills, knowledge and capacity of people to sustainably manage natural resources; and supports initiatives and action to facilitate the increased capacity of people to engage in processes under the <i>Landscape South Australia Act 2019</i>, including through the provision of information relevant to the protection, enhancement or management of the landscape.</p> <p>Where appropriate the Board will seek to partner with the other landscape boards and relevant stakeholders to deliver on the objectives of its regional landscape plan.</p>

## Our organisational structure



Section 15 of the *Landscape South Australia Act 2019* provides for the appointment of the Board. The Board comprises of at least five and not more than nine members all appointed by the Minister for Climate, Environment and Water. Each of the appointed members of the Board is a person who, in the opinion of the Minister, meets the requirements of section 16 of the *Landscape South Australia Act 2019*. For profiles on current Board members refer to <https://www.landscape.sa.gov.au/saal/about-us/our-board/meet-our-members>

## Our Landscape Board Members

Ross Sawers (Presiding Member/Chair)	Term ended January 2023
Douglas Lillecrapp (Presiding Member/Chair)	Term as Chair commenced January 2023
Ellen Litchfield (Deputy Chair)	Served full financial year 2022-23
Kurt Tschirner	Served full financial year 2022-23
Sanchia Treloar	Served full financial year 2022-23
Scott Micheal	Served full financial year 2022-23
Timothy Flowers	Served full financial year 2022-23
Eric Brown	Commenced January 2023

## **Committees of the Landscape Board**

The landscape board have the following committees:

### Water Advisory Committee

Ross Sawers (Chair, term ended January 2023)

Douglas Lillecrapp (term ended February 2023)

Timothy Flowers

Ellen Litchfield (Chair)

S Michael (appointed February 2023)

### Governance and Finance Committee

Kurt Tschirner (Chair)

Ellen Litchfield (term ended February 2023)

Sanchia Treloar

Eric Brown (appointed February 2023)

## **Changes to the Landscape Board**

During 2022-23 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

## **Our Minister**

The South Australian Arid Lands Landscape Board is a regional landscape board of the Minister for Climate, Environment and Water, the Hon Dr Susan Close MP (*the Minister*).

## **Legislation administered by the Landscape Board**

*Landscape South Australia Act 2019*

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

- Department for Environment and Water
- Alinytjara Wilurara Landscape Board
- Eyre Peninsula Landscape Board
- Green Adelaide
- Hills and Fleurieu Landscape Board
- Kangaroo Island Landscape Board
- Limestone Coast Landscape Board
- Murraylands and Riverland Landscape Board
- Northern and Yorke Landscape Board
- Environment Protection Authority
- Green Industries SA
- SA Water

## The Landscape Board's Performance

### Performance at a glance

The Board has made significant investments in climate resilience, water management, sustainable land management, protecting and enhancing biodiversity, and land managers' capacity on the South Australian Arid Lands region's strategic goals. The Board has delivered a range of projects and activities to build the community's capacity to manage natural resources, address threats to landscape health, and improve the resilience of landscapes and the businesses they support.

### Meetings of the board: general and special

A total of 6 board meetings were held during the 2022-23 financial year and 5 special board meetings were held during this period. The table below illustrates meetings that landscape board members have attended:

Board member	No of meetings attended	No of meetings not attended	Reasons for unavailability
Ross Sawyers	3	2	Conflicting commitments
Ellen Litchfield	9	2	Conflicting commitments
Douglas Lillecrapp	9	2	Family commitment
Kurt Tschirner	10	1	Family commitment
Sanchia Treloar	8	3	Conflicting commitments
Scott Michael	11	0	
Tim Flowers	10	1	Work commitments
Eric Brown	6	0	

## Landscape Board specific objectives and performance

### Board's contribution

#### **Resilient communities –**

*Climate resilient region:* Resilient landscapes, community and enterprises are mitigating and adapting to climate change.

*People and partnerships:* People and community are central to looking after our landscapes

#### **Sustainable economy**

*Water management:* The region's water resources are managed judiciously

*Sustainable land management:* Land management practices protect soil, vegetation and biodiversity

#### **Vibrant biodiversity**

*Protecting and enhancing biodiversity:* Intrinsic biodiversity values are protected and enhanced

Board objectives	Indicators	Performance
<p><b>Climate resilient region</b></p> <ul style="list-style-type: none"> <li>• Providing land managers with the knowledge and skills they need to mitigate and adapt to climate change</li> <li>• Exploring adaptation pathways to ensure communities are climate resilient</li> </ul>	<ul style="list-style-type: none"> <li>• National Landcare Program climate adaptation project 'Building Pastoral Sustainability' delivered and contractual requirements met.</li> <li>• Capacity building events delivered Regional Agriculture Landcare Facilitator contractual requirements met.</li> </ul>	<p>Annual targets met;</p> <ul style="list-style-type: none"> <li>• 6 pastoral businesses supported to develop Property Management Plans to improve their capacity to adapt to climate variability</li> <li>• 6 training workshops – Carbon and Soils at Bon Bon Station and Nonning Station; Personal business drivers, Financial Management for businesses, Action planning</li> <li>• 2 Pastoral Bootcamps at Coober Pedy and Innamincka and 3 'stickybeak' demonstration days at Wirrealpa, Holowiliena and Buckleboo</li> <li>• 6 Building Pastoral Sustainability landholder grants supporting on-ground works or trials</li> <li>• 91 participants attended 4 field based events that looked at the importance of ground cover on soil health and drought resilience</li> </ul>

<p><b>Water management:</b></p> <ul style="list-style-type: none"> <li>• Plan Planning, research and leveraging infrastructure investment to support the judicious use of groundwater</li> <li>• Maintaining hydrogeology to protect Great Artesian Basin springs and groundwater-dependent ecosystems</li> <li>• Understanding and managing surface water systems including the Lake Eyre Basin</li> </ul>	<ul style="list-style-type: none"> <li>• Water Allocation Plan implementation</li> <li>• Great Artesian Basin/ Lake Eyre Basin projects and partnerships implemented</li> <li>• Bore audits and extension</li> <li>• Water Affecting Activities (WAA) enquiries and applications addressed</li> </ul>	<p>WAP implementation activities on track</p> <ul style="list-style-type: none"> <li>• 3 Water accounting field trial sites developed</li> <li>• 9 Water accounting project development site visits conducted</li> <li>• 6 water affecting activities (WAA) applications granted, 1 WAA site visit, 17 WAA permits enquiries addressed; 2 compliance visits</li> <li>• 12 Infrastructure projects completed saving an estimated 2600ML of water for the Great Artesian Basin annually</li> <li>• Review and comment of 7 mining documents and Department of Mining reports</li> <li>• Erosion management plan for the Neales River completed</li> <li>• Far North Groundwater model completed and in use</li> <li>• Two springs site visits for fencing projects</li> <li>• 1 hydrological survey in the Coongie Ramsar Wetlands</li> </ul> <p>All WAA enquiries and applications addressed</p>
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<p><b>Sustainable land management:</b></p> <ul style="list-style-type: none"> <li>• Effective pest plant and animal control protecting production systems</li> <li>• Addressing the threat of excessive total grazing pressure</li> <li>• Building land managers' capacity in adaptive agriculture, best practice land management and rehabilitation</li> </ul>	<ul style="list-style-type: none"> <li>• Implementation of Biteback (wild dog control) program (provision of baiting services, landholder participation, capacity building outcomes)</li> <li>• Landholder engagement and participation in regional cactus control program</li> <li>• Pest animal and plant compliance matters investigated</li> <li>• Landholder capacity-building activities delivered</li> <li>• Regional Agriculture Landcare Facilitator contractual requirements met.</li> </ul>	<p>Program annual targets met;</p> <ul style="list-style-type: none"> <li>• 56 ground baiting injection services delivered across 7 districts</li> <li>• 91,720 baits distributed to 127 participating properties</li> <li>• Aerial baiting of 18,375 baits across 2450km of bait lines involving 25 properties</li> <li>• Developed and distributed individual property reports to all 203 properties located inside the dog fence.</li> <li>• Facilitated 2 webinars for land managers on updates to Biteback program</li> <li>• 8 new releases of Cochineal biological control agent and continued support of past releases</li> <li>• 27 property visits by the Regional Agriculture Landcare Facilitator</li> </ul>
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<p><b>Protecting and enhancing biodiversity:</b></p> <ul style="list-style-type: none"> <li>• Managing pest threats to Coongie Ramsar wetland values</li> <li>• Taking action for Yellow-footed Rock Wallaby and the recovery of other threatened species and ecosystem recovery</li> <li>• Maintaining and improving the condition of Great Artesian Basin springs and water-dependent ecosystems</li> </ul>	<ul style="list-style-type: none"> <li>• National Landcare Program projects ‘Coongie Wetlands Wonders’ and ‘Bounceback and Beyond’ delivered and contractual requirements met</li> <li>• Implementation of threat mitigation activities</li> </ul>	<ul style="list-style-type: none"> <li>• Aerial control of pigs and large feral herbivores across more than 35,000ha on 12 properties in partnership with the Department for Environment and Water</li> <li>• Weed control across 4,000ha – buffel grass</li> <li>• 2 Surveys of large feral herbivores and pig impacts in Coongie Ramsar area</li> <li>• 3 threatened native animal species surveyed (Flinders Ranges Purple-spotted Gudgeon, Yellow-footed Rock-wallaby and Western Quoll.</li> <li>• Two releases of 25 quolls in the Vulkathunha Gammon Ranges National Park</li> <li>• Cat control across 50,000 ha</li> <li>• Fox and cat control across 1,492,236ha across 23 properties in partnership with the Department for Environment and Water</li> <li>• Goat control covering 115100 ha, across 10 properties</li> <li>• 3 Surveys of pest activity (foxes, cats, goats, rabbits in the Flinders and Gammon Ranges, and goats in the Olary Ranges)</li> <li>• 1 threatened native plant survey (Xerothamnella)</li> </ul>
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<p><b>People and partnerships:</b></p> <ul style="list-style-type: none"> <li>• First Nations partnerships supporting cross-cultural knowledge sharing and landscape management outcomes</li> <li>• Supporting Landscape Groups to lead community action and education</li> <li>• Raising awareness of the region's natural values and connecting people to nature</li> <li>• Supporting community action to achieve land, water and coastal management outcomes</li> </ul>	<ul style="list-style-type: none"> <li>• First Nations partnerships supported</li> <li>• Community engaged in regional planning for the management of natural resources</li> <li>• Landholder networks developed and supported</li> <li>• Capacity building events delivered by Community Landscape Officers and Regional Agriculture Landcare Facilitator</li> <li>• Grassroots grants delivered</li> <li>• Volunteers supported</li> </ul>	<ul style="list-style-type: none"> <li>• 31 Landscape Group meetings across 7 Landscape Districts</li> <li>• Delivered 57 land holder capacity building and community education events</li> <li>• Support of 9 volunteer groups with 86 volunteers who contributed almost 3,834 hours</li> <li>• 19 Grassroots Grants valued at almost \$200,000</li> <li>• 3 Aboriginal Engagement workshops to build relationships with Traditional Owner groups</li> <li>• 4 editions of <i>Across the Outback</i> delivered to 1,200 subscribers</li> <li>• Strategic Adaptive Management working group meeting for Coongie Ramsar site with Traditional Owners</li> <li>• Collaborated with 6 pastoral properties in the establishment of long term soil demonstration sites</li> <li>• Working with 5 properties in the SAAL region to trial remote sensing tools to monitor vegetation cover as part of a national project covering 6 regions across Australia</li> <li>• 10 properties (school &amp; community groups) in Port Augusta-Quorn and North Flinders benefited from funding to purchase native plants under the</li> </ul>
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		Growing Native Gardens project <ul style="list-style-type: none"> <li>• School teacher professional development and 5 school visits</li> </ul>
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### Corporate performance summary

The Business Services unit is responsible for corporate, governance and administrative services. Service Level Agreement (SLA) arrangements are in place with the Department for Environment and Water (corporate services including but not limited to information technology and procurement), and Shared Services SA (services incorporating payroll, accounts payable, general accounting and taxation).

### Employment opportunity programs

Program name	Performance
Nil	The South Australian Arid Lands Landscape Board does not employ staff as per section 35 of the <i>Landscape South Australia Act 2019</i> . Staff who undertake the work of the Board are employed through the General Manager as the employing authority.

## Landscape board performance management and development systems

Performance management and development system	Performance
Board Performance Report to Minister	There was no requirement for reporting to the Minister the Board's priorities and achievements in 2022-23.
Landscape board presiding member and board members	The Board undertakes annual performance reviews, including evaluation of its effectiveness and governance responsibilities.
Australian Government Performance Framework	Quarterly and annual reporting requirements met for all Regional Land Partnership projects and Core Services.
Service level agreement	The service level agreement 1 July 2022 – 30 June 2023 with Department for Environment and Water was agreed to and finalised on 28 October 2022.
General Manager and staff	Twice yearly reviews are conducted for the General Manager and all staff. 98% of the Performance Development Reviews were completed by the General Manager and staff for the 2022-23 financial year (one staff member commenced in May 2023 and did not have a Performance Development Review prior to end of financial year)

## Work health, safety and return to work programs

The South Australian Arid Lands Landscape Board has adopted and implemented a range of safety policies and procedures to meet its requirements under the *Work Health and Safety Act (SA) 2012* and *Return to Work Act 2014* and meet whole of Government requirements.

An established Work Health and Safety Committee meets each month and reports are provided to the Board. The Committee comprises of a management representative and staff from each business unit.

The Work Health and Safety policies and procedures adopted by the Board are applicable and implemented for any contractors undertaking work for the Board.

There were no workplace injury claims in the 2022-23 financial year.

<b>Program name</b>	<b>Performance</b>
The Board operates in accordance with the relevant safety policies and procedures	There has been four incidents reported in GovSAfety during 2022-23.

<b>Workplace injury claims</b>	<b>Current year 2022-23</b>	<b>Past year 2021-22</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims	0	1	-1
Fatalities	0	0	0
Seriously injured workers*	0	0	0
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0

\*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>Current year 2022-23</b>	<b>Past year 2021-22</b>	<b>% Change (+ / -)</b>
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	0	0	0
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>Current year 2022-23</b>	<b>Past year 2021-22</b>	<b>% Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	\$0	\$1531	-\$1531
Income support payments – gross (\$)	0	0	0

\*\*before third party recovery

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2021-22 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2021-22)

### Executive employment in the board

Executive classification	Number of executives
The South Australian Arid Lands Landscape Board does not employ staff as per section 35 of the <i>Landscape South Australia Act 2019</i> . Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.	0

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2021-22 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2021-22)

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 board.

## Financial performance

### Financial performance at a glance

The financial performance and position as at 30 June 2023 are contained within the audited financial statements which are attached to this report.

Under section 39(2) of the *Landscape South Australia Act 2019*, a regional landscape board must report on actual expenditure of amounts raised by levies against the landscape board's budget.

### Levy expenditure against the landscape board budget

Revenue/expenditure details	Actual 2022-23	Budget 2022-23
Revenue – Water Levies	\$1,956,972	\$1,870,329
Revenue – Inside Council Levies	\$577,535	\$577,535
Revenue – Out of Council Levies	\$201,221	\$283,318
<i>Total revenue raised by levies</i>	\$2,735,728	
<i>Actual expenditure on amounts raised by levies</i>	\$2,593,750	

### Consultants disclosure

There were no external consultants engaged during the 2022-23 financial year.

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

Nil to report.

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

Nil to report.

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2021-22 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2021-22)

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 board, 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 to undertake operational requirements of the business	\$290,724.71

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Anditi Pty Ltd	LiDAR Survey of Malleefowl Mounds in the Gawler Ranges	\$25,585.74
Arid Ecological Services	Track plot and RAM surveys	\$28,100.00
BDO Services Pty Ltd	Economic analysis of unmanaged rangeland goats and Socio-economic impact assessment of the SAAL Landscape Levy	\$60,570.00
Bentleys (SA) Pty Ltd	Property Management Planning - Financial and Business Analysis	\$34,167.30
Contour Environmental & Agricultural Consulting Pty Ltd	Property Management Planning - Building Pastoral Sustainability, Neales Catchment Site Work and Workshop Presentations	\$101,333.47
Creation Care Pty Ltd	Weed Control & Survey Works	\$36,975.56
Department for Environment and Water	Aerial Pest Control, LEB Survey Work and Quoll Reintroduction	\$154,056.41
Eco Logical Australia Pty Ltd	Pastoral Water Point Metering and Monitoring	\$36,859.00
Ecoknowledge	Herbivore browse assessment and & Yellow-footed Rock-wallaby surveys	\$41,423.09
Ecosphere Ecological Solutions Pty Ltd	Implementing short and long-term safeguards for Arckaringa Daisy in SA	\$23,960.00
Field Systems Aust Pty Ltd	Field Day Presentation	\$11,165.20
Friends of Mound Springs	Springs Management and Monitoring	\$10,000.00

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Gigi Pinwill	Dunnart Roadshow	\$15,000.00
Glenbarr Weed & Pest Control	Weed Control	\$23,655.64
Helifarm Aerial Agriculture	Aerial Pest Control	\$65,710.00
Hills and Fleurieu Landscape Board	State-wide Communications Coordinator	\$10,100.00
Meat and Livestock Australia	Development and Delivery of Southern Rangelands Grazing Land Management Course	\$90,000.00
Peri Stenhouse	Malleefowl Monitoring	\$24,010.00
Department of Primary Industries and Regions	SA Wild Dog Trapping Program and Contribution towards Economic Analysis of the SA Kangaroo Industry	\$39,237.00
Richard Davies	Implementing short and long-term safeguards for Arckaringa Daisy in SA	\$76,841.56
Sandy Lane Consulting Pty Ltd	Program skills and knowledge survey	\$16,650.00
SevenSeas Creative Australia	Kangaroo Partnership Coordinator	\$115,172.20
Terra Gana Pty Ltd	Herbivore browse assessment and & Yellow-footed Rock-wallaby surveys	\$27,516.50
University of Adelaide	Vegetation Monitoring	\$26,919.09
University of New South Wales	ARC Linkage Project	\$30,000.00
	Total	\$1,125,007.76

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2021-22 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2021-22)

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

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

### Other financial information

Under section 27(3) and section 28(6) of the *Landscape South Australia Act 2019* funding support including the Landscape Priorities Fund and Grassroots Grants Program respectively, a regional landscape board **must** ensure that a report on any assistance provided or grant provided under these sections is included in its annual report. Therefore funding support can be made to third parties such as community groups, industry, state and local government, land owners and individuals for various projects and programs under the landscape plan.

During 2022-23, the Board provided \$182,263.00 in other financial assistance and grants and to the following:

- (\$0) Local government
- (\$52,438) Volunteer Groups and NGOs
- (\$0) Aboriginal Nations
- (\$0) State Government
- (\$0) Schools
- (\$129,825) Other

Additional funding of \$128,373 was made available from Commonwealth funding through Building Pastoral Sustainability grants. \$61,468 was made available from the Landscape Priority Fund through Kangaroo Partnership grants.

### Other information - Delegations

The persons or bodies to whom or to which the Board has delegated functions or powers under section 37 of the *Landscape South Australia Act 2019*, and the nature of the functions or powers delegated to each person or body as per section 8(c) of the *Landscape South Australia (General) Regulations 2020* appears in the following table.

Position	Procurement	Fleet	People Management	Contract Execution Purchase Cards	Contract Execution	Landscape SA Compliance	Procurement - Contract Pre-Approval - Payment & Disbursement
Administration Officer			✓	✓			✓
Business Coordinator			✓	✓			✓

Biosecurity Officer				✓			✓
Biosecurity Officer				✓			✓
Biosecurity Officer				✓			✓
Communications Support Project Officer				✓			✓
Community Ecologist				✓			✓
Community Landscape Officer				✓			✓
Community Landscape Officer				✓			✓
Community Landscape Officer				✓			✓
Community Landscape Officer				✓			✓
Community Landscape Officer				✓			✓
Community Landscape Officer				✓			✓
Community Ecologist				✓			✓
Executive Officer				✓			✓
General Manager	✓	✓	✓	✓	✓	✓	✓
GIS Officer				✓			✓
Landscape Field Officer				✓			✓
Manager, Business Services	✓	✓	✓	✓	✓		✓
Manager, Landscape Operations	✓	✓	✓	✓	✓	✓	✓
National Parks and Wildlife Manager Flinders Outback				✓			✓
Office Coordinator			✓	✓			✓
Planning Monitoring & Evaluation Officer				✓			✓
Presiding Member - SA Arid Lands	✓		✓	✓	✓		
Project Officer				✓			✓
Regional Agriculture Landcare Facilitator				✓			✓
Senior Biosecurity Officer				✓			✓
Senior Community Ecologist			✓	✓			✓
Senior Finance Officer				✓			✓
Senior Water Resource Officer			✓	✓			✓
Team Leader, Communications & Community Engagement	✓	✓	✓	✓	✓		✓
Water Project Officer				✓			✓
Water Project Officer				✓			✓

### Report on any functions assigned to the board by the Minister

The landscape board advises that no ministerial functions were assigned during this reporting period.



## **Kingoonya Landscape Group**

**Membership** of the Kingoonya Landscape Group during 2022-23 was:

Leila Day (Chair)	Nathan Manders
Conan Fahey	Dylan Maidment
David Hunter	Ronel Jit
Eloise Matthias	Tina Law
Ross Sawers (Board representative)	
Kurt Tschirner (Board representative)	
Scott Michael (Board representative)	

**Meetings:** A total of five group meetings were held during the 2022-23 financial year, one of these being a joint meeting with the Marla-Oodnadatta group.

The table below illustrates meeting attendance:

Member	Meetings not attended	Reason for non-attendance
Lelia Day	1	Other commitments
Conan Fahey	1	
Nathan Manders	0	
Dylan Maidment	0	
David Hunter	5	Resignation
Tina Law	3	Other commitments / leave
Ronel Jit	3	Other commitments
Eloise Matthias	3	Resignation

### **Achievements and activities:**

- Supported Bettongs and Buddies show by DunnART Productions in Roxby Downs May 2023
- Supported Arid Recovery Open Day 2022/2023
- Supported Carbon Information workshop at Bon Bon station June 2023
- Supported wicking bed and composting workshop in Andamooka September 2022
- Supported Woomera Area School community garden/nature play project 2023
- Supported FeralScan webinar August 2022

### **Presentations at group meetings:**

- Local Open Day and Kids Day program from Arid Recovery
- Bon Bon Station update from Bush Heritage

## Marla-Oodnadatta Landscape Group

**Membership** of the Marla-Oodnadatta Landscape Group during 2021-22 was:

Francesca Fennel (Chair)	Christine Lennon
Jacqueline Williams (Former Chair)	Greg Warren
Cameron Williams	Shontelle Lennon
Caroline Thomas	Hollie Williams
Douglas Lillecrapp (Board representative)	
Ellen Litchfield (Board proxy)	

**Meetings:** A total of four group meetings were held during the 2022-23 financial year, one of these being a joint meeting with the Kingoonya group.

The table below illustrates meeting attendance:

Member	Meetings not attended	Reason for non-attendance
Francesca Fennel	2	Other commitments
Jackie Williams	0	
Caroline Thomas	1	Other commitments
Cameron Williams	1	Other commitments/ resignation
Christine Lennon	2	Other commitments
Shontelle Lennon	3	Other commitments
Donnagh Clarke	2	Other commitments
Greg Warren	4	Other commitments /resignation
Hollie Williams	1	Other commitments /resignation

### Achievements and activities:

- Supported Bettongs and Buddies show by DunnART Productions in Oodnadatta May 2023
- Hosted Cricket and Conversations Pastoral Bootcamp in Coober Pedy in March 2023
- Supported wicking bed and composting workshop in Coober Pedy September 2022
- Supported Chemical accreditation training in Coober Pedy November 2022

### Presentations at group meetings:

- Western Quoll and Red-tailed Phascogale reintroductions to Vulkathunha (Gammon Ranges) by National Parks and Wildlife
- Arckaringa Daisy Project by SA Arid Lands Community Ecologist
- Draft Lake Eyre Basin Strategic Plan by SA Arid Lands Water Project Officer



Member	Meetings not attended	Reason for non-attendance
Richard Williams	0	
Mark Duncan-Tiver	0	
Michael Goldsworthy	0	
Nick Rasheed	0	
Tim Zwiarsen	2	Conflicting Activity
Tim Taplin	1	Conflicting Activity
Wayne Burford	4	Conflicting Activity
Sanchia Treloar	4	Conflicting Activity

#### **Achievements and activities:**

- The group hosted a Sticky-Beak Day at Koonamore Station
- Group engaged with Kangaroo Management Team and a Kangaroo Partnership update with Emily Gregg
- SAAL Water Project Officers provided an update on a range of water projects and their roles within the board and the community.

#### **North Flinders Landscape Group**

**Membership** of the North Flinders Landscape Group during 2022-23 was:

Ian Ferguson (Chair)

Mopsy Daniels

Gini Lee

Ngatina Sylvaniaus

Glenys Aird (Proxy)

Reg Wilton

Mija Reynolds

Tracy Neldner (Proxy)

Tim Flowers and Eric Brown (Board representatives)

**Meetings:** A total of five group meetings were held during the 2022-23 financial year. The table below illustrates meeting attendance:

Member	Meetings not attended	Reason for non-attendance
Ian Ferguson	1	Other commitments
Gini Lee	0	
Glenys Aird (Proxy)	2	Proxy/other commitments
Mija Reynolds	1	Other commitments
Mopsy Daniels	0	
Ngatina Sylvaniaus	1	Other commitments
Reg Wilton	0	
Tracy Neldner	3	Proxy/other commitments

#### **Achievements and activities:**

- Held a joint meeting with the Marree-Innamincka Landscape Group
- Toured the newly opened Nilpena-Ediacara National Park

- Hosted a 30 years of Bounceback community celebration
- Received presentations on Locusts, the Kangaroo Partnerships Project and outback road management

### **Port Augusta-Quorn Landscape Group**

The Port Augusta – Quorn Landscape Group has continued with more regular meetings (6) of a shorter length, alternating between Port Augusta and Quorn. Group meetings continued work on the district action plan and conversations on how to engagement the diverse communities in the district. A joint meeting was held in Quorn during February with the Gawler Rangers Landscape Group, discussing action plans, achievements and touring the Pithi Kawi Bush Food Garden.

**Membership** of the Port Augusta-Quorn Landscape Group during 2022-23 was:

Renata Hackett (Chair)	Melissa Clifton
Francene O'Connor	Richie Paynter
Kym Thomas	Steve Marafiote
Kurt Tschirner (Board representative)	

**Meetings:** A total of six group meetings were held during the 2022-23 financial year. The table below illustrates meeting attendance:

Member	Meetings not attended	Reason for non-attendance
Renata Hackett	0	
Francene O'Connor	1	Conflicting activity
Kym Thomas	2	Conflicting activities
Melissa Clifton	3	Conflicting activities
Richie Paynter	4	Conflicting activities
Steve Marafiote	4	Conflicting activities

### **Achievements and activities:**

- Support to Port Augusta Coastcare, including incorporation.
- Education and engagement stall at the Quorn Agricultural Show
- Support for Clean Up Australia Day with Coastcare
- Marine Discovery Centre school incursions
- Marine Discovery Centre Teacher Professional Development session
- Bettong and Buddies children's performance in Port Augusta and Quorn

## Risk management

### Fraud detected in the board

Category/nature of fraud	Number of instances
There were no instances of fraud detected in the activities undertaken by the Board in this reporting period.	0

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

### Strategies implemented to control and prevent fraud

The Board has adopted policies and procedures which set out control measures for preventing fraud and the mechanisms for reporting and investigating.

Shared Services SA provide financial services and the Board has adopted the DEW Procurement Framework to mitigate risk.

The Governance and Finance Committee endorsed the Risk Management Policy and Framework prior to Board approval.

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2021-22 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2021-22)

### Public interest disclosure

There have been nil occasions on which public interest information has been disclosed to a responsible officer of the board under the *Public Interest Disclosure Act 2018*.

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2021-22 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2021-22)

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

## Reporting required under any other act or regulation

Act or Regulation	Requirement
<p><b>Planning, Development and Infrastructure (General) Regulations 2017</b></p>	<p><b>Schedule 9, Item 12 - Activities that would otherwise require permit under Landscape South Australia Act 2019 that may impact on water resources</b></p> <p>Development that –</p> <p>(a) –</p> <ul style="list-style-type: none"> <li>i. Is in the Prescribed Surface Water Area Overlay, Prescribed Watercourses Overlay or Prescribed Water Resources Overlay under the Planning and Design Code; or</li> <li>ii. relates to a dam; or</li> <li>iii. relates to commercial forestry; and</li> </ul> <p>(b) is specified by the Planning and Design Code as development of a class to which this item applies.</p> <p>The landscape board did not receive any mandatory development assessment referrals during this reporting period.</p>

## Public complaints

### Number of public complaints reported

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2022-23</b>
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
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	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2022-23</b>
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another board; insufficient information to investigate	0
		<b>Total</b>	<b>0</b>

<b>Additional Metrics</b>	<b>Total</b>
Number of positive feedback comments	50
Number of negative feedback comments	1
Total number of feedback comments	51
% complaints resolved within policy timeframes	100%

Data for previous years is available at: [South Australian Arid Lands Landscape Board Annual Report 2021-22 - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/south-australian-arid-lands-landscape-board-annual-report-2021-22)

**Service Improvements**

In line with PC039 *Complaint Management in the South Australian Public Sector*, agencies are required to assess and monitor the performance of their complaint management system annually; identifying any trends, measuring customer service quality and make service improvements. The Board maintains a Complaints Register however did not receive any complaints during the 2022-23 financial year.

The South Australian Arid Lands Landscape Board and its sub committees and Landscape Groups regularly engage with community to seek feedback and suggestions to improve service delivery.

Staff engaged by the General Manager are actively encouraged to share innovative ideas (based on personal or community suggestions) to improve service delivery.

**Compliance Statement**

SA Arid Lands Landscape Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
SA Arid Lands Landscape Board has communicated the content of PC 039 and the board’s related complaints policies and procedures to employees.	Y

## **Appendix: Audited financial statements 2022-23**



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## To the Presiding Member South Australian Arid Lands Landscape Board

### Opinion

I have audited the financial report of the South Australian Arid Lands Landscape Board (the Board) for the financial year ended 30 June 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2023, its financial performance and its cash flows for the 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 – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member and the General Manager.

### 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 Board. 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 General Manager and the Board for the financial report**

The General Manager 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 the Australian Accounting Standards – Simplified Reporting Requirements, 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 is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the General Manager is responsible for assessing the entity's ability to continue as a going concern, 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.

The Board is responsible for overseeing the entity's financial reporting process.

### **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* and section 38(2) of the *Landscape South Australia Act 2019*, I have audited the financial report of the Board for the financial year ended 30 June 2023.

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 Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager
- conclude on the appropriateness of the General Manager'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 Presiding Member and General Manager 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.



Daniel O'Donohue  
**Acting Deputy Auditor-General**

29 November 2023

# **South Australian Arid Lands Landscape Board**

## **Financial Statements**

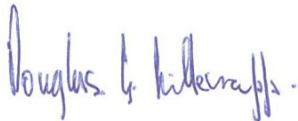
For the year ended 30 June 2023

**South Australian Arid Lands Landscape Board**  
**Certification of the Financial Statements**  
*for the year ending 30 June 2023*

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We certify that the:

- financial statements for the South Australian Arid Lands Landscape Board (the Board):
  - are in accordance with the accounts and records of the Board;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Douglas Lillecrapp  
**Presiding Member**  
28 November 2023



Jodie Gregg-Smith  
**General Manager**  
South Australian Arid Lands Landscape Board  
28 November 2023

**South Australian Arid Lands Landscape Board**  
**Statement of Comprehensive Income**  
*for the year ending 30 June 2023*

	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Landscape and water levies	2.1	2 736	2 865
Commonwealth-sourced grants and funding	2.2	2 757	2 285
Grant revenues	2.3	824	613
Intra-government transfers	2.4	590	381
Interest revenues		156	-
Other income	2.5	381	103
<b>Total income</b>		<b>7 444</b>	<b>6 247</b>
<b>Expenses</b>			
Employee benefits expense	3.3	2 777	2 760
Supplies and services	4.1	2 963	2 287
Grants and subsidies	4.2	372	220
Depreciation	5.1	43	46
Borrowing Costs	7.2	1	1
Other expenses	4.3	47	46
<b>Total expenses</b>		<b>6 203</b>	<b>5 360</b>
<b>Net result</b>		<b>1 241</b>	<b>887</b>
<b>Total comprehensive result</b>		<b>1 241</b>	<b>887</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.

**South Australian Arid Lands Landscape Board**  
**Statement of Financial Position**  
*as at 30 June 2023*

	Note	2023 \$'000	2022 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	4 809	4 145
Inventories		16	17
Receivables	6.2	1 343	1 042
<b>Total current assets</b>		<b>6 168</b>	<b>5 204</b>
<b>Non-current assets</b>			
Property plant and equipment	5.1	105	65
<b>Total non-current assets</b>		<b>105</b>	<b>65</b>
<b>Total assets</b>		<b>6 273</b>	<b>5 269</b>
<b>Current liabilities</b>			
Payables	7.1	391	358
Financial liabilities	7.2	20	26
Employee benefits liability	3.4	214	242
Provisions		8	8
Contract liabilities	2.3	43	245
<b>Total current liabilities</b>		<b>676</b>	<b>879</b>
<b>Non-current liabilities</b>			
Payables	7.1	23	30
Financial liabilities	7.2	48	8
Employee benefits liability	3.4	237	309
Provisions		29	24
<b>Total non-current liabilities</b>		<b>337</b>	<b>371</b>
<b>Total liabilities</b>		<b>1 013</b>	<b>1 250</b>
<b>Net assets</b>		<b>5 260</b>	<b>4 019</b>
<b>Equity</b>			
Retained earnings		5 260	4 019
<b>Total equity</b>		<b>5 260</b>	<b>4 019</b>

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

**South Australian Arid Lands Landscape Board**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2023*

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	Note	Retained earnings \$'000	Total equity \$'000
<b>Balance at 1 July 2021</b>		<u>3 132</u>	<u>3 132</u>
Net result for 2021-22		887	887
<b>Total comprehensive result for 2021-22</b>		<u>887</u>	<u>887</u>
<b>Balance at 30 June 2022</b>		<u>4 019</u>	<u>4 019</u>
Net result for 2022-23		1 241	1 241
<b>Total comprehensive result for 2022-23</b>		<u>1 241</u>	<u>1 241</u>
<b>Balance at 30 June 2023</b>		<u><u>5 260</u></u>	<u><u>5 260</u></u>

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

**South Australian Arid Lands Landscape Board**  
**Statement of Cash Flows**  
*for the year ended 30 June 2023*

	Note	2023 \$'000	2022 \$'000
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Landscape and water levies		2 392	2 947
Commonwealth funding received		3 085	2 692
Grants		694	659
Intra-government transfers		590	431
Interest received		140	-
Other receipts		419	68
<b>Cash generated from operations</b>		<b>7 321</b>	<b>6 797</b>
<i>Cash outflows</i>			
Employee benefits payments		(2 880)	(2 830)
Payments for supplies and services		(3 208)	(2 449)
Payments of grants and subsidies		(409)	(262)
Interest paid		(1)	(1)
Net GST paid to DEW		(57)	(75)
Other payments		(52)	(54)
<b>Cash used in operations</b>		<b>(6 607)</b>	<b>(5 671)</b>
<b>Net cash provided by operating activities</b>		<b>714</b>	<b>1 126</b>
<i>Cash outflows</i>			
Purchase of property, plant and equipment		(14)	(18)
<b>Total cash used in investing activities</b>		<b>(14)</b>	<b>(18)</b>
<b>Net cash used in investing activities</b>		<b>(14)</b>	<b>(18)</b>
<i>Cash outflows</i>			
Repayment of leases		(36)	(43)
<b>Cash used in financing activities</b>		<b>(36)</b>	<b>(43)</b>
<b>Net cash used in financing activities</b>		<b>(36)</b>	<b>(43)</b>
<b>Net increase in cash and cash equivalents</b>		<b>664</b>	<b>1 065</b>
Cash at the beginning of the period		4 145	3 080
<b>Cash at the end of the period</b>	6.1	<b>4 809</b>	<b>4 145</b>

The accompanying notes form part of these financial statements.

# South Australian Arid Lands Landscape Board

## Notes to and forming part of the financial statements

*For the year ended 30 June 2023*

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### 1. About the South Australian Arid Lands Landscape Board

The South Australian Arid Lands Landscape Board (the Board) is a body corporate of the State of South Australia, established pursuant to the *Landscape South Australia Act 2019* (the Landscape Act). The Board is a not-for-profit entity.

The SA Arid Lands Strategic Landscape Plan 2021-2026 was approved by the Minister for Climate, Environment and Water in July 2021. The Board operates under a Business Plan which aligns to the Landscape Plan. The SA Arid Lands Business Plan 2022-23 identifies the Board's revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

The Board entered into a Service Level Agreement (SLA) with the Department for Environment and Water (DEW) for the delivery of corporate support services to the Board during 2022-23 to enable it to meet its governance and financial management statutory requirements in delivering its business.

The financial statements and accompanying notes include all the controlled activities of the Board.

#### Landscape Groups

The Board has established seven Landscape Groups to operate within its region pursuant to section 36 of the Landscape Act. The function of the Landscape Groups is defined by the Landscape Group Charter. In accordance with the Board's approval of the Landscape Group Charter the Landscape Groups do not have the power to enter into contracts or procure goods or services in their own right. The Board has ensured that proper accounts have been kept of the Landscape Group's activities and the related financial information has been incorporated in the accounts and financial statements of the Board for financial reporting purposes.

The Board's financial statements include the figures for the Landscape Groups being: Gawler Ranges, Kingoonya, Marla-Oodnadatta, Marree-Innamincka, North East Pastoral, North Flinders and Port Augusta/Quorn. Due to their materiality they are not separately disclosed.

#### 1.1. Basis of preparation

These 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 applying simplified disclosures.

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**1.1. Basis of preparation (continued)**

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 (ATO), in which case GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable
- receivables and payables, which are stated with the amount of GST included.

The Board is grouped with the Department for Environment and Water (DEW) for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the Board via the grouping provisions of the GST legislation. Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the Board either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

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.

**1.2. Objectives and programs**

**Board objectives**

The functions of the Board under Section 25(1) of the Landscape Act include to:

- a) undertake and promote the management of natural resources within its region;
- b) prepare a regional landscape plan and water allocation plans, landscapes affecting activities control policies and water affecting activities control policies; and
- c) promote public awareness and understanding of the importance of integrated and sustainable natural resources management within its region.

**Board programs**

In discharging its functions under the Landscape Act, the Board delivers the following programs, as outlined in the SA Arid Lands Business Plan for 2022-23:

***Climate Resilient Region***

- Ensuring climate risk is embedded in all Board business.
- Providing land managers with the knowledge and skills they need to mitigate and adapt to climate change.
- Exploring adaptation pathways to ensure communities are climate resilient.

***Sustainable Land Management***

- Effective pest plant and animal control protecting production systems.
- Addressing the threat of excessive total grazing pressure.
- Building land managers' capacity in adaptive agriculture, best practice land management and rehabilitation.

***Water Management***

- Planning, research & leveraging infrastructure investment to support the judicious use of groundwater.
- Maintaining hydrogeology to protect Great Artesian Basin springs and groundwater-dependent ecosystems.
- Understanding and managing surface water systems including the Lake Eyre Basin.

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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

***Protecting and Enhancing Biodiversity***

- Managing key threats to protect natural values.
- Taking action for threatened species and ecosystem recovery.
- Maintaining and improving the condition of Great Artesian Basin springs and water-dependent ecosystems.

***People and Partnerships***

- First Nations partnerships supporting cross-cultural knowledge sharing and landscape management outcomes.
- Supporting Landscape Groups to lead community action and education.
- Raising awareness of the region's natural values and connecting people to nature.
- Supporting community action to achieve land, water and coastal management outcome.

The Board invests in and delivers a suite of programs across the region to achieve these priorities and focus areas.

The table on the following page presents income and expense attributable to each program. Revenues and expenses are allocated to programs where these amounts can be tied directly to that program area. Where this is not the case, the amounts are allocated based on a budget allocation per the Board's 2022-23 business plan.

**South Australian Arid Lands Landscape Board**  
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**1.2 Objectives and programs (continued)**

**Income and expenses by program**

	Climate Resilient Region		Sustainable Land Management		Water Management		Protecting and Enhancing Biodiversity		People and Partnerships		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>Income</b>												
Landscape and water levies		-	536	221	607	659	529	206	1 064	1 779	2 736	2 865
Commonwealth-sourced grants and funding	-	150	879	451	60	54	1 695	1 630	123	-	2 757	2 285
Grant revenues	-	-	589	535	-	78	-	-	235	-	824	613
Intra-government transfers	-	-	89	49	208	76	85	-	208	256	590	381
Interest revenues	-	-	46	-	19	-	55	-	36	-	156	-
Other income	2	7	41	91	4	-	304	-	30	5	381	103
<b>Total income</b>	<b>2</b>	<b>157</b>	<b>2 180</b>	<b>1 347</b>	<b>898</b>	<b>867</b>	<b>2 668</b>	<b>1 836</b>	<b>1 696</b>	<b>2 040</b>	<b>7 444</b>	<b>6 247</b>
<b>Expenses</b>												
Employee benefits expense	-	3	586	550	390	255	979	926	822	1 026	2 777	2 760
Supplies and services	-	116	906	727	301	186	1 241	929	515	329	2 963	2 287
Grants and subsidies	86	54	143	53	8	-	23	-	112	113	372	220
Depreciation	7	14	9	9	8	3	10	11	9	9	43	46
Borrowing costs	-	-	1	1	-	-	-	-	-	-	1	1
Other expenses	-	1	12	15	5	3	18	17	12	10	47	46
<b>Total expenses</b>	<b>93</b>	<b>188</b>	<b>1 657</b>	<b>1 355</b>	<b>712</b>	<b>447</b>	<b>2 271</b>	<b>1 883</b>	<b>1 470</b>	<b>1 487</b>	<b>6 203</b>	<b>5 360</b>
<b>Net result</b>	<b>(91)</b>	<b>(31)</b>	<b>523</b>	<b>(8)</b>	<b>186</b>	<b>420</b>	<b>397</b>	<b>(47)</b>	<b>226</b>	<b>553</b>	<b>1 241</b>	<b>887</b>

The Board has determined that assets and liabilities cannot be reliably attributed to individual programs.

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**2. Income**

**2.1. Landscape and water levies**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Water levy collected through DEW	1 957	2 118
Landscape levy collected within council areas	578	563
Landscape levy collected from out of council areas	201	184
<b>Total landscape and water levies</b>	<b>2 736</b>	<b>2 865</b>

Landscape and water levies are collected under Part 5 of the Landscape Act and are received into the Landscape Administration Fund (LAF). The LAF is administered by DEW and funds are transferred to the Board from DEW.

***Landscape levy collected within council areas***

The Board declares contributions by councils under section 66 of the Landscape Act for the relevant financial year by notice in the Board Annual Business Plan. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate. Councils may seek to recover costs in accordance with the Landscape Act, incurred in the collection of the levy.

***Water levies collected through DEW***

The Minister declares the water levy rates by notice of gazette under section 76 of the Landscape Act for water licence holders within a prescribed area. Invoices are raised at the start of each financial year with the levies collected by DEW and passed onto the Board. Revenue is recognised when the funds are received by DEW.

***Landscape levy collected from out of council areas***

The Board declares a landscape levy by notice of gazette under section 71 of the Landscape Act for persons who occupy land outside council areas, based on the size of area occupied. Levy collection is administered by the Board with invoices raised in September each financial year, and revenue is recognised by the Board when funds are received from DEW.

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

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Regional Land Partnerships Program	2 251	2 067
Other Commonwealth funding	506	218
<b>Total Commonwealth-sourced grants and funding</b>	<b>2 757</b>	<b>2 285</b>

The Board has determined that the Commonwealth funding included in the table above is accounted for under AASB 1058. Commonwealth funding is generally paid in arrears, subject to an approved declaration of claim by the Board. The Board has determined that it has an unconditional contractual right to receive a portion of the funding under AASB 9 when a claim is submitted, as it has satisfied the eligibility criteria and expects that the claim will be accepted. Accordingly, revenue and a receivable are recognised when the claim is submitted. When Commonwealth funding is paid in advance it is recognised on receipt.

**South Australian Arid Lands Landscape Board**  
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**2.3. Grant revenues**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Income recognised under AASB 1058</b>		
State Government grants	126	-
Sundry grants	496	-
<b>Total income recognised under AASB 1058</b>	<b>622</b>	<b>-</b>
<b>Income recognised under AASB 15</b>		
State Government grants	202	613
<b>Total income recognised under AASB 15</b>	<b>202</b>	<b>613</b>
<b>Total grant revenues</b>	<b>824</b>	<b>613</b>

**Grants recognised under AASB 1058**

The Board has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or not linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Board has an unconditional right to receive cash which usually coincides with receipt of cash.

**Grants recognised under AASB 15**

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15. The existence of a sufficiently specific performance obligation, when it is satisfied and the amount of revenue to be allocated to each performance involves significant judgement. Revenue is recognised when the Board satisfies the performance obligation by providing the relevant services. The payments are normally received in advance or shortly after the relevant obligation is satisfied. Where payments are received in advance and performance obligations are still outstanding a contract liability is recognised.

**Contract Balances**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Contract liabilities	43	245
<b>Total contract balances</b>	<b>43</b>	<b>245</b>

Contract liabilities relate to Landscape Priorities Fund grants received in advance from the State Government, for which revenue will be recognised as performance obligations are satisfied.

**South Australian Arid Lands Landscape Board**  
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*For the year ended 30 June 2023*

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**2.4. Intra-government transfers**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
State Government recurrent funding	590	381
<b>Total intra-government transfers</b>	<b>590</b>	<b>381</b>

Recurrent funding relates to appropriation received from DEW pursuant to subsection 90(4) of the Landscape Act to support the Boards business operation and the administration of the Landscape Act.

Intra-government transfers are recognised as income when the Board obtains control of the asset which is on receipt.

**2.5. Other income**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Donations	300	-
Sale of goods	31	31
Recoup of expenses	34	55
Other revenue	16	17
<b>Total other income</b>	<b>381</b>	<b>103</b>

**3. Board, committees and employees**

**3.1. Key management personnel**

Key management personnel of the Board include the Minister for Climate, Environment and Water, the Presiding Member, the Regional Leadership team, the General Manager and the other members of the Board who have responsibility for the strategic direction and management of the Board.

The total compensation for the Board's key management personnel was \$701 000 (2022: \$631 000).

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. 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 Department of Treasury and Finance) under section 6 of the *Parliamentary Remuneration Act 1990*.

***Transactions with key management personnel and other related parties***

No material transactions with key management personnel or related parties occurred during 2022-23.

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**3.2. Board and committee members**

Members of the Board during the 2022-23 financial year were:

D G Lillecrapp (Presiding Member, appointed 31 January 2023)  
(Board member to 30 January)  
R B Sawers (former Presiding Member, term ended 30 January 2023)  
S Michael  
S Treloar  
K Tschirner  
T Flowers  
E Litchfield  
E Brown (appointed 31 January 2023)

Members of groups and committees during the 2022-23 financial year were:

**Kingoonya Group**

L Day (Chair)  
C Taylor (Chair)  
T B Law  
D Hunter  
R Jit  
C Fahey  
E Matthias (resigned November 2022)  
D Maidment (appointed July 2022)

**Northern Flinders Group**

I C Ferguson (Chair)  
L J Nicholls  
N C Purnell-Webb  
R Wilton  
G Lee  
R Daniels  
T Neldner  
G Aird (Deputy Member)  
M Reynolds (appointed July 2022)

**Marree-Innamincka Group**

J M Haynes (Chair)  
J Barnes  
L M Litchfield  
M Mayfield  
C M B Oldfield  
F Warren  
L Edwards  
Ah Chee (Deputy Member)  
G Rieck (Deputy Member)

**Marla-Oodnadatta Group**

J Williams (Chair)  
F Lumb  
C M Thomas  
G D Warren  
C J Williams (resigned August 2022)  
S Lennon  
C Lennon (Deputy Member)  
D Clarke (appointed July 2022)  
H Williams (resigned December 2022)

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**3.2. Board and committee members (continued)**

**Gawler Ranges**

K Greenfield (Chair)  
 L G Koch  
 B G French  
 J G Kerr (resigned December 2022)  
 A J Michael (Deputy Member)  
 D Sharp  
 G Standish (resigned November 2022)

**North East Pastoral Group**

R Williams (Chair)  
 N S Rasheed  
 T Taplin  
 W Burford  
 M Duncan-Tiver  
 M Goldsworthy (resigned August 2022)  
 T C Coulthard  
 T Zwierson (appointed July 2022)

**Governance and Finance committee**

K Tschirner (Chair)  
 S Treloar  
 E Litchfield (term ended February 2023)  
 E Brown (appointed February 2023)

**Water Advisory committee**

R Sawers (Chair, term ended January 2023)  
 D Lillecrapp (term ended February 2023)  
 T Flowers  
 E Litchfield (Chair)  
 S Michael (appointed February 2023)

**Port Augusta / Quorn Group**

R Hackett  
 M Clifton  
 A R Paynter  
 K Thomas  
 F O'Connor  
 S Marafiote

**Board and committee remuneration**

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

	<b>2023</b>	<b>2022</b>
\$0 - \$19 999	64	56
\$20 000 - \$39 999	-	1
<b>Total number of members</b>	<b>64</b>	<b>57</b>

The total remuneration received or receivable by members was \$70 000 (2022: \$72 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any related fringe benefits tax paid or payable in respect of those benefits.

For the purposes of this table, travel allowances and other out-of-pocket expenses paid to members have not been included as remuneration as it is considered to be reimbursement of direct out-of-pocket expenses incurred by relevant members. These expenses, in addition to payroll tax amount to \$43 000 (2022: \$46 000).

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
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**3.3. Employee benefits expense**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	2 149	2 082
Employment on-costs - superannuation	247	240
Annual leave	207	221
Employment on-costs - other	123	122
Board and committee fees	65	63
Workers compensation	6	19
Skills and experience retention leave	8	8
Long service leave	(29)	3
Other employee related expenses	1	2
<b>Total employee benefits expense</b>	<b>2 777</b>	<b>2 760</b>

***Employment expenses***

The Board's employees are employed under Part 2 of the Landscape Act.

The superannuation employment on-cost charge represents the Boards' 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>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
\$180 001 – \$200 000	1	1
<b>Total</b>	<b>1</b>	<b>1</b>

The total remuneration received by those employees for the year was \$181 000 (2022: \$184 000).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, termination payments, salary sacrifice benefits and fringe benefits and any related fringe benefits tax.

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
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**3.4. Employee benefits liability**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Annual leave	152	176
Long service leave	47	50
Skills and experience retention leave	14	16
Accrued salaries and wages	1	-
<b>Total current employee benefits</b>	<b>214</b>	<b>242</b>
<b><u>Non-current</u></b>		
Long service leave	237	309
<b>Total non-current employee benefits</b>	<b>237</b>	<b>309</b>
<b>Total employee benefits liability</b>	<b>451</b>	<b>551</b>

Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

***Long service leave***

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 expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which is then applied to the Board's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the Board. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liability. The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2022 (3.5%) to 2023 (4.0%).

This increase in the bond yield results in a decrease in the reported long service leave liability.

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.

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
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#### 4. Expenses

##### 4.1. Supplies and services

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Fee for service	1 374	822
Fee for service - Corporate fee	399	312
Accommodation and property management	211	183
Fee for service - Shared Services SA fee	163	157
Travel and accommodation	134	128
Motor vehicles	101	65
General administration	80	94
Fee for service - Board funded DEW salaries	78	71
Minor works, maintenance and equipment	71	79
Fee for Service - Water planning management	69	68
Information technology and communication charges	38	62
Staff development	30	39
Transport	2	2
Other supplies and services	213	205
<b>Total supplies and services</b>	<b>2 963</b>	<b>2 287</b>

##### 4.2. Grants and subsidies

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Recurrent Grants	372	220
<b>Total grants and subsidies</b>	<b>372</b>	<b>220</b>

The Board provides grants to support community to achieve natural resource management outcomes in the region through its Grassroots Grants and Building Pastoral Sustainability Grants.

##### 4.3. Other expenses

Audit fees paid/payable to the Auditor-General's Department relate to work performed under *the Public Finance and Audit Act 1987* were \$46 900 (2022: \$45 900). No other services were provided by the Auditor-General's Department.

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
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## 5. Non-financial assets

Property, plant and equipment comprises tangible assets owned by the Board and right-of-use leased assets.

The assets presented below do not meet the definition of investment property.

### 5.1. Property, plant and equipment

Property, plant and equipment owned by the Board with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Board is recorded at fair value.

All non-current assets not held for sale with a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

#### **Reconciliation 2022-23**

	<b>Plant and equipment</b>	<b>Buildings</b>	<b>Furniture</b>	<b>ROU Vehicles</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	3	11	17	34	65
Additions	14	-	-	70	84
Depreciation	(4)	(1)	(1)	(37)	(43)
Disposals	-	-	-	(1)	(1)
<b>Carrying amount as at the end of the period</b>	<b>13</b>	<b>10</b>	<b>16</b>	<b>66</b>	<b>105</b>
<b>Gross carrying amount</b>					
Gross carrying amount	132	12	32	135	311
Accumulated depreciation	(119)	(2)	(16)	(69)	(206)
<b>Carrying amount as at the end of the period</b>	<b>13</b>	<b>10</b>	<b>16</b>	<b>66</b>	<b>105</b>

#### **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.

#### **Useful life**

Depreciation is calculated on a straight line basis over the estimated useful life of the following classes of assets as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Plant and equipment	5-10
Fitout & Furniture	10-15
Buildings	20
Right-of-use vehicles	3-5

#### **Impairment**

There were no indications of impairment of property, plant and equipment as at 30 June 2023.

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
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**5.2. Property, plant and equipment leased by the Board**

Right-of-use assets for property, plant and equipment leased by the Board as lessee are measured at cost.

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. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

The Board has 6 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60 000km) up to 5 years (100 000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

Lease liabilities related to the right-of-use assets and borrowing costs are also disclosed in note 7.2. Expenses related to leases includes depreciation disclosed at note 5.1 and borrowing costs on the Statement of Comprehensive Income. Cash outflows relates to leases are disclosed in the Statement of Cash Flows.

**6. Financial assets**

**6.1. Cash and cash equivalents**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer	4 809	4 145
<b>Total cash and cash equivalents</b>	<b>4 809</b>	<b>4 145</b>

The South Australian Arid Lands Landscape fund was established in accordance with section 96 of the Landscape Act. The account is an interest bearing deposit account with the Department of Treasury and Finance (DTF) pursuant to section 21 of the *Public Finance and Audit Act 1987*.

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates. There was no interest earned during 2022 due to Treasury advising public authorities in November 2020 that, given interest rates were approximately 0%, no interest would be paid on any interest bearing accounts held with the Treasurer. Interest re-commenced being paid in September 2022 on cash balances from May 2022.

**South Australian Arid Lands Landscape Board**  
**Notes to and forming part of the financial statements**  
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## 6.2. Receivables

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
<b>Contractual receivables</b>		
Debtors	1 301	1 018
Prepayments	-	13
Less impairment loss on receivables	(1)	(1)
<b>Total contractual receivables</b>	<b>1 300</b>	<b>1 030</b>
<b>Statutory receivables</b>		
Accrued landscape levies	27	12
Accrued Revenue	16	-
<b>Total statutory receivables</b>	<b>43</b>	<b>12</b>
<b>Total current receivables</b>	<b>1 343</b>	<b>1 042</b>

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are generally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Statutory receivables do not arise from contracts with customers. They are recognised and measured similarly to contractual receivables (except impairment) but are not classified as financial instruments for disclosure purposes.

Receivables and prepayments are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost. The impairment loss relates to contracts with customers external to SA Government.

## 7. Liabilities

### 7.1. Payables

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Contractual payables	147	160
Accrued expenses	70	56
<b>Statutory Payables</b>		
Employment on-costs	63	61
GST payable to DEW	111	81
<b>Total statutory payables</b>	<b>174</b>	<b>142</b>
<b>Total current payables</b>	<b>391</b>	<b>358</b>
<b>Non-current</b>		
<b>Statutory Payables</b>		
Employment on-costs	23	30
<b>Total non-current payables</b>	<b>23</b>	<b>30</b>
<b>Total payables</b>	<b>414</b>	<b>388</b>

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### 7.1. Payables (continued)

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

Statutory payables do not arise from contracts.

The net amount of GST payable to the ATO (via DEW) is included as part of payables.

#### **Employment on-costs**

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has increased from the 2022 rate (42%) to 2023 43%. The average factor for the calculation of employer superannuation on-costs has increased from the 2022 rate (10.6%) to 2023 (11.1%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year are immaterial.

### 7.2. Financial Liabilities

All financial liabilities are lease liabilities. Lease liabilities are measured via discounting the lease payments using either the interest rate implicit in the lease or Treasury's incremental borrowing rate.

The current portion of lease liabilities is \$20 000 (2022: \$26 000) and the non-current portion is \$48 000 (\$8 000).

The borrowing costs associated with these lease liabilities was \$1 000 (2022: \$1 000).

Total cash outflows for leases is \$37 000 (2022: \$44 000).

## 8. Outlook

### 8.1. Unrecognised contractual commitments

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

#### **Other contractual commitments**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
No later than one year	112	109
Later than one year but no later than five years	485	470
Later than five years	754	881
<b>Total expenditure commitments</b>	<b>1 351</b>	<b>1 460</b>

The Board's commitments relate to non-cancellable contracts at the reporting date which have not been recognised in the Statement of Comprehensive Income and Statement of Financial Position. The Board's expenditure commitments relate to the Memoranda of Administrative Arrangement with the Department of Infrastructure and Transport for office accommodation.

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**8.2. Contingent assets and liabilities**

Contingent assets and liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The Board is not aware of the existence of any contingent assets or liabilities.

**8.3. Events after the reporting period**

There are no known events after balance date that affect these financial statements in a material manner.