



Tasmanian
Government

P A R L I A M E N T O F T A S M A N I A

Government Services

Budget Paper No 2

Volume 2

Presented by

Hon Michael Ferguson MP, Treasurer, for the information of
Honourable Members, on the occasion of the Budget, 2022-23

Useful 2022-23 Budget and Government Websites

www.premier.tas.gov.au/budget_2022	Contains the 2022-23 Budget Paper documents and related information including the Budget Booklet and Government Media Releases.
www.treasury.tas.gov.au	Contains the 2022-23 Budget Papers and Budget Paper archives. It also contains detailed information on the financial management framework established by the <i>Financial Management Act 2016</i> which has applied since 1 July 2019.
www.tas.gov.au	Provides links to the websites of Tasmanian public sector entities.
www.service.tas.gov.au	Provides a comprehensive entry point to Government services in Tasmania.

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PART 2:

AGENCIES

13 BRAND TASMANIA

AGENCY OUTLINE

Brand Tasmania is responsible for taking a best practice approach to ensure the Tasmanian Brand is promoted as a key asset of the Tasmanian community.

Brand Tasmania's broad objectives are to:

- develop, maintain, protect and promote a Tasmanian Brand that is differentiated and enhances our appeal and competitiveness nationally and internationally;
- strengthen Tasmania's image and reputation locally, nationally, and internationally; and
- nurture, enhance and promote the Tasmanian Brand as a shared public asset.

Brand Tasmania operates as a client service organisation, partnering with stakeholders across business, government, and the community, to empower Tasmanians to tell their stories in words, in images and, most importantly, through action.

The work of Brand Tasmania is overseen by a Board and is led by the Chief Executive Officer.

Brand Tasmania supports the Premier, Hon Jeremy Rockliff MP.

This chapter provides financial information about the Output to be delivered by Brand Tasmania in 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information about Brand Tasmania is provided at www.tasmanian.com.au.

KEY DELIVERABLES

Table 13.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables within the Agency.

Table 13.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Tasmanian Ideas Lab	280	....	....	....
Tasmanian Mark Certification Scheme	130	130	120	120

Tasmanian Ideas Lab

This initiative extends the Tasmanian Brand: Youth Enterprise pilot program developed for grades 9 and 10 in 2021-22, to grades 7 and 8 in 2022-23. The Tasmanian Ideas Lab is an initiative that will be delivered in collaboration with key partners in the community sector, the Department of Education and in schools.

Tasmanian Mark Certification Scheme

The Tasmanian Mark is a resource for Brand Tasmania's partners to promote the Tasmanian-ness of their products, goods and services. This initiative will establish the Tasmanian Mark Certification Scheme, allowing the Tasmanian Mark to be better promoted as a symbol of the Tasmanian Brand.

OUTPUT INFORMATION

The Output of Brand Tasmania is provided under:

- Output Group I - Brand Tasmania.

Table 13.2 provides an Output Group Expense Summary for Brand Tasmania.

Table 13.2: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Premier					
Output Group I - Brand Tasmania					
I.1 Brand Tasmania ¹	2 328	3 087	2 244	2 264	2 160
	2 328	3 087	2 244	2 264	2 160
TOTAL	2 328	3 087	2 244	2 264	2 160

Note:

1. The variation over the Budget and Forward Estimates in Brand Tasmania reflects the funding profile for the Tasmanian Ideas Lab and Tasmanian Mark Certification Scheme initiatives.

Output Group I: Brand Tasmania

I.1 Brand Tasmania

Brand Tasmania's purpose is to bring more value to everything Tasmanian.

This Output delivers on the objectives of Brand Tasmania by ensuring Tasmania has a contemporary, best practice approach to managing, developing, promoting and protecting Tasmania's Brand, in order to:

- strengthen Tasmania's image and reputation locally, nationally and internationally;
- ensure Tasmania's Brand is nurtured, enhanced and promoted as a key asset of the Tasmanian community;
- enhance the attractiveness of Tasmania as a place in which to live, work, study, visit, invest or trade; and
- maximise the profile and the competitive position of Tasmanian goods, services, experiences and products in local, national and international markets.

In 2022-23, Brand Tasmania's work will be focussed on the continued implementation of its 2019-2024 Strategic Plan and delivering projects and collaborative activities with its partners across government, industry and the community.

Table 13.3: Performance Information - Output Group I

Performance Measure	Unit of Measure	2019-20 Actual	2020-21 Actual	2021-22 Target	2022-23 Target
Brand Tasmania					
Policy, project and program advice and implementation meets expectations of stakeholders ¹	Satisfactory/ Unsatisfactory	na	na	na	Satisfactory
Number of Tasmanian Partners	Number	na	1 888	2 700	3 000
Number of workshops delivered	Number	27	27	15	20
Number of workshop participant registrations ²	Number	880	697	225	300
Number of approved users of the Tasmanian mark	Number	na	62	75	100
Number of toolkit downloads	Number	na	1 699	2 500	2 750

Notes:

1. This measure will be determined through an annual stakeholder survey commencing in 2022-23.
2. This measure includes workshop and webinar participants.

DETAILED BUDGET STATEMENTS

Table 13.4: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating ¹	2 232	2 807	2 060	2 080	2 116
Other revenue from government	84	116	....	....	....
Sales of goods and services	12	28	28	29	29
Other revenue	....	176	196	196	56
Total revenue	2 328	3 127	2 284	2 305	2 201
Total income	2 328	3 127	2 284	2 305	2 201
Expenses					
Employee benefits	642	722	726	730	737
Supplies and consumables ¹	1 486	1 885	1 318	1 334	1 223
Grants and subsidies	200	480	200	200	200
Total expenses	2 328	3 087	2 244	2 264	2 160
Net result	....	40	40	41	41
Comprehensive result	....	40	40	41	41

Note:

1. The increase in Appropriation revenue - operating and Supplies and consumables in 2022-23 reflects the funding profile for the Tasmanian Ideas Lab and Tasmanian Mark Certification Scheme initiatives.

Table 13.5: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Premier					
Output Group I - Brand Tasmania					
I.1 Brand Tasmania ¹	2 232	2 807	2 060	2 080	2 116
	2 232	2 807	2 060	2 080	2 116
Brand Tasmania					
Total Operating Services	2 232	2 807	2 060	2 080	2 116
	2 232	2 807	2 060	2 080	2 116
Appropriation Rollover	84	116	....	....	....
Total Revenue from Appropriation	2 316	2 923	2 060	2 080	2 116
Controlled Revenue from Appropriation	2 316	2 923	2 060	2 080	2 116
	2 316	2 923	2 060	2 080	2 116

Note:

1. The variation over the Budget and Forward Estimates in Brand Tasmania reflects the funding profile for the Tasmanian Ideas Lab and Tasmanian Mark Certification Scheme initiatives.

Table 13.6: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits	....	52	78	105	131
Receivables	2	19	19	19	19
	2	71	97	124	150
Non-financial assets					
Inventories	....	68	82	96	111
Intangibles ¹	119	507	507	507	507
Other assets	7	33	33	33	33
	126	608	622	636	651
Total assets	128	679	719	760	801
Liabilities					
Payables	23	20	20	20	20
Employee benefits	127	187	187	187	187
Other liabilities	....	4	4	4	4
Total liabilities	150	211	211	211	211
Net assets (liabilities)	(22)	468	508	549	590
Equity					
Accumulated funds	(22)	468	508	549	590
Total equity	(22)	468	508	549	590

Note:

1. The increase in Intangibles in 2023 reflects revised estimates based on 30 June 2021 actuals.

Table 13.7: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	2 232	2 807	2 060	2 080	2 116
Appropriation receipts - other	84	116	....	....	....
Sales of goods and services	12	28	28	29	29
GST receipts	....	65	67	68	69
Other cash receipts	....	176	196	196	56
Total cash inflows	2 328	3 192	2 351	2 373	2 270
Cash outflows					
Employee benefits	(580)	(650)	(652)	(653)	(655)
Superannuation	(62)	(72)	(74)	(77)	(82)
GST payments	....	(65)	(67)	(68)	(69)
Grants and subsidies	(200)	(480)	(200)	(200)	(200)
Supplies and consumables	(1 486)	(1 899)	(1 332)	(1 348)	(1 238)
Total cash outflows	(2 328)	(3 166)	(2 325)	(2 346)	(2 244)
Net cash from (used by) operating activities	....	26	26	27	26
Net increase (decrease) in cash and cash equivalents held	....	26	26	27	26
Cash and deposits at the beginning of the reporting period	....	26	52	78	105
Cash and deposits at the end of the reporting period	....	52	78	105	131

14 ENVIRONMENT PROTECTION AUTHORITY

AGENCY OUTLINE

The Environment Protection Authority is Tasmania's independent environmental assessment and regulatory body. The EPA was established on 1 December 2021 as a standalone independent State Authority, after its structural and organisational separation from the Department of Natural Resources and Environment Tasmania.

The 2022-23 Budget provides the first full year estimates for the newly created EPA. Further information on the restructure is included in the Output Group Restructure section of this chapter and in chapter 1 of this Budget Paper.

The purpose of the EPA is to assess and regulate developments and activities that may impact on environmental quality and to promote best practice and sustainable environmental management. Its goals are clean air, clean water, clean land, acceptable noise levels and sustainable use of resources.

The EPA operates under the *Environmental Management and Pollution Control Act 1994* and is an integral part of Tasmania's Resource Management and Planning System.

The assessment work of the EPA is overseen by a Board, the regulatory functions are delivered by the Director, Environment Protection Authority, and the Agency is led by the Chief Executive Officer. The CEO also holds the statutory position of Director.

Specialist staff support the Board and Director/CEO to make well informed environmental assessment decisions, through an efficient integrated assessment process. The EPA regulators ensure that major industrial, municipal and community activities employ best practice environmental management.

The EPA also promotes and facilitates the adoption of sustainability and best practice environmental management, to provide the community with information about the quality of the environment and to improve ambient environmental quality, including the remediation of historical environmental damage.

The Minister for Environment and Climate Change, Hon Roger Jaensch MP, has responsibility for the Environmental Management and Pollution Control Act under which the EPA operates.

This chapter provides the EPA's financial information for 2022-23 and the Forward Estimates (2023-24 to 2025-26). Further information on the Authority is provided at www.epa.tas.gov.au.

KEY DELIVERABLES

Table 14.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Authority.

Table 14.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Additional Resources for EPA Tasmania	2 000	2 000	2 000	2 000
Rent for New EPA Premises in Hobart	500	500	500	500

Additional Resources for EPA Tasmania

This initiative provides ongoing funding for additional resources to increase the rigour and integrity of environmental assessments as part of the EPA's establishment as a standalone independent State Authority in December 2021.

Rent for New EPA Premises in Hobart

This initiative provides ongoing funding to support new accommodation in Hobart for EPA staff.

OUTPUT GROUP RESTRUCTURE

On 1 December 2021, various administrative instruments, including the *State Service (Restructuring) Order (No. 2) 2021* and the *State Service (Agencies and Heads of Agencies) Order (No. 2) 2021* were made for the purpose of making the EPA a separate agency and amalgamating parts of the Department of Natural Resources and Environment Tasmania with the EPA.

The 2021-22 Budget for the newly created EPA was based on the Department's original 2021-22 Budget estimates for Output 7.1 Environmental Management and Pollution Control that related to EPA Tasmania activities and functions for the period 1 December 2021 to 30 June 2022. This included the transfer of the balance of the 2021-22 appropriation and funding from the Department's Financial Management Account (Specific Purpose Account), which includes the balance of the Environmental Protection Fund.

OUTPUT INFORMATION

Outputs of the EPA are provided under the following Output Group:

- Output Group I - Environment Protection Authority.

Table 14.2 provides an Output Group Expense Summary for the EPA.

Table 14.2: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Environment and Climate Change					
Output Group I - Environment Protection Authority¹					
1.1 Environmental Regulation	6 304	11 012	11 253	11 511	11 811
1.2 Environmental Assessment	1 820	4 497	4 630	4 737	4 865
1.3 Finfish Regulation ²	286	1 557	1 579	1 599	1 620
	8 410	17 066	17 462	17 847	18 296
TOTAL	8 410	17 066	17 462	17 847	18 296

Notes:

1. The increase in expenses in 2022-23 across the Output Group primarily reflects the first full year Budget allocation for the EPA and funding for 2022-23 Budget initiatives. The operational support costs for the EPA are allocated to Environmental Regulation.
2. The increase in Finfish Regulation in 2022-23 reflects a transfer within the Output Group of expenditure in relation to the Salmon Environmental Levy.

Output Group I: Environment Protection Authority

1.1 Environmental Regulation

This Output undertakes activities to develop high quality, contemporary policies and strategies for the protection of the environment; ensure development proposals meet appropriate guidelines and standards; regulate, via a risk-based approach, environmental impacts of large industrial and municipal activities; and monitor environmental performance.

1.2 Environmental Assessment

This Output is responsible for assessing the potential environmental impacts of certain activities under the Environmental Management and Pollution Control Act. The environmental impact assessment process focuses on minimising environmental harm, nuisance and pollution relating to noise, air quality, water quality and natural values. The assessment process includes the preparation of environmental impact statements by proponents and the opportunity for public representations on development proposals.

1.3 Finfish Regulation

This Output implements the policy and regulatory framework for the identification and assessment of risks to the receiving environment from marine and freshwater finfish farming activity, and applies regulatory responses that protect and enhance environmental values.

Table 14.3: Performance Information - Output Group I

Performance Measure	Unit of Measure	2019-20 Actual	2020-21 Actual	2021-22 Target	2022-23 Target
Air quality¹					
Hobart - exceeds PM _{2.5} standard	No. of days	5	2	0	0
Hobart - exceeds PM ₁₀ standard	No. of days	0	1	0	0
Launceston - exceeds PM _{2.5} standard	No. of days	4	11	0	0
Launceston - exceeds PM ₁₀ standard	No. of days	0	3	0	0
Devonport - exceeds PM _{2.5} standard	No. of days	1	2	0	0
Devonport - exceeds PM ₁₀ standard	No. of days	0	3	0	0
Assessment and Regulation of Activities					
Number of Environment Protection Notices, Environmental Licences, Environmental Approvals, Registration Certificates and Contaminated Sites Notices issued ²	Number	204	166	200	200
Percentage of assessments undertaken within statutory timeframe ³	%	100	93.34	100	100
Percentage of planned audits of premises undertaken within scheduled timeframe ⁴	%	49	82	100	100

Notes:

1. The ambient air quality measure is calculated on a calendar year basis. For example, 2019-20 in the above table refers to performance against the standard during the 2019 calendar year.
2. This measure identifies the number of key notices, approvals, licences (excluding renewals) and registrations issued (including variations) under the Environmental Management and Pollution Control Act. These legal instruments are issued as required, and the target figure therefore represents an expected number based on current practice rather than a desirable target.
3. This measure indicates activity performance against section 27H of the Environmental Management and Pollution Control Act, which sets timeframes for the completion of the assessments. Timeframes in sections 27C, 27D and 27FA are not included in these totals.
4. This measure addresses planned audits only.

DETAILED BUDGET STATEMENTS

Table 14.4: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating ¹	7 213	15 902	16 298	16 683	17 132
Grants	25	25	25	25	25
Sales of goods and services ²	113	116	....	....	....
Fees and fines ³	94	844	844	844	844
Interest	126	126	126	126	126
Total revenue	7 571	17 013	17 293	17 678	18 127
Total income	7 571	17 013	17 293	17 678	18 127
Expenses					
Employee benefits ⁴	4 174	12 568	12 886	13 587	14 052
Depreciation and amortisation	433	376	376	376	376
Supplies and consumables ⁵	1 295	3 031	3 188	3 341	3 454
Grants and subsidies ⁶	2 485	1 044	947	476	346
Other expenses	23	47	65	67	68
Total expenses	8 410	17 066	17 462	17 847	18 296
Net result	(839)	(53)	(169)	(169)	(169)
Other comprehensive income					
Other movements taken directly to equity ⁷	3 937	....	....	....	....
Total other comprehensive income	3 937	....	....	....	....
Comprehensive result	3 098	(53)	(169)	(169)	(169)

Notes:

1. The increase in Appropriation revenue - operating in 2022-23 primarily reflects the first full year Budget allocation for the EPA and funding for 2022-23 Budget initiatives.
2. The decrease in Sales of goods and services in 2023-24 reflects the anticipated revenue profile for the EPA.
3. The 2021-22 Budget for revenue from the Salmon Environmental Levy was included within the Department of Natural Resources and Environment Tasmania. The increase in Fees and fines from 2022-23 reflects that the estimates for the collection of this Levy are now included in the EPA's 2022-23 Budget and Forward Estimates.
4. The increase in Employee benefits in 2022-23 primarily reflects the first full year Budget allocation for the EPA and funding for the Additional Resources for EPA Tasmania initiative.
5. The increase in Supplies and consumables in 2022-23 primarily reflects the first full year Budget allocation for the EPA and funding for the Rent for New EPA Premises in Hobart initiative.
6. The decrease in Grants and subsidies in 2022-23 and over the Forward Estimates reflects the anticipated expenditure profile for the EPA.
7. The 2021-22 Budget for Other movements taken directly to equity reflects the transfer of net assets from the Department of Natural Resources and Environment Tasmania to the EPA.

Table 14.5: Statement of Comprehensive Income - Administered

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenue and other income					
Fees and fines ¹	2 439	4 286	4 393	4 503	4 615
Total administered revenue	2 439	4 286	4 393	4 503	4 615
Total administered income	2 439	4 286	4 393	4 503	4 615
Administered expenses					
Transfers to the Public Account	2 439	4 286	4 393	4 503	4 615
Total administered expenses	2 439	4 286	4 393	4 503	4 615
Administered net result	....	....	....	....	....
Administered comprehensive result	....	....	....	....	....

Note:

1. The increase in Fees and fines in 2022-23 primarily reflects the first full year estimate for the collection of Environment Fees.

Table 14.6: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Environment and Climate Change					
Output Group 1 - Environment Protection Authority¹					
I.1 Environmental Regulation	5 107	10 598	10 839	11 097	11 397
I.2 Environmental Assessment	1 820	4 497	4 630	4 737	4 865
I.3 Finfish Regulation	286	807	829	849	870
	7 213	15 902	16 298	16 683	17 132
Environment Protection Authority					
Total Operating Services	7 213	15 902	16 298	16 683	17 132
	7 213	15 902	16 298	16 683	17 132
Total Revenue from Appropriation	7 213	15 902	16 298	16 683	17 132
Controlled Revenue from Appropriation	7 213	15 902	16 298	16 683	17 132
	7 213	15 902	16 298	16 683	17 132

Note:

1. The increase across this Output Group reflects revenue from appropriation for the first full year Budget allocation for the EPA and funding for 2022-23 Budget initiatives.

Table 14.7: Administered Revenue

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue Collected on Behalf of the Public Account					
Environment Fees ¹	2 439	4 286	4 393	4 503	4 615
	2 439	4 286	4 393	4 503	4 615
Total Administered Revenue	2 439	4 286	4 393	4 503	4 615

Note:

1. The increase in 2022-23 primarily reflects the first full year estimate for the collection of Environment Fees.

Table 14.8: Administered Expenses

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Transfers to the Public Account¹	2 439	4 286	4 393	4 503	4 615
Total Administered Expenses	2 439	4 286	4 393	4 503	4 615

Note:

1. The increase in 2022-23 primarily reflects the first full year estimate for the transfer of Environment Fees to the Public Account.

Table 14.9: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits	16 208	16 716	16 923	17 130	17 337
Receivables	1 285	1 278	1 278	1 278	1 278
	17 493	17 994	18 201	18 408	18 615
Non-financial assets					
Property, plant and equipment ¹	1 285	1 285	942	599	256
Infrastructure	34	34	31	28	25
Intangibles	90	90	60	30	....
Other assets	57	....	....	....	....
	1 466	1 409	1 033	657	281
Total assets	18 959	19 403	19 234	19 065	18 896
Liabilities					
Interest bearing liabilities	25	....	....	....	....
Provisions	7 800	7 800	7 800	7 800	7 800
Employee benefits	2 951	2 951	2 951	2 951	2 951
Other liabilities	5 085	5 085	5 085	5 085	5 085
Total liabilities	15 861	15 836	15 836	15 836	15 836
Net assets (liabilities)	3 098	3 567	3 398	3 229	3 060
Equity					
Contributed capital ²	3 937	....	....	....	....
Accumulated funds ²	(839)	3 567	3 398	3 229	3 060
Total equity	3 098	3 567	3 398	3 229	3 060

Notes:

1. The decrease in Property, plant and equipment in 2024 and across the Forward Estimates reflects depreciation of fixed assets.
2. The change in Contributed capital and Accumulated funds primarily reflects the transfer of net assets from the Department of Natural Resources and Environment Tasmania to the EPA.

Table 14.10: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	7 213	15 902	16 298	16 683	17 132
Grants	25	25	25	25	25
Sales of goods and services	113	116	....	....	....
Fees and fines	94	844	844	844	844
GST receipts ¹	1 448	724	724	724	724
Interest received	126	126	126	126	126
Total cash inflows	9 019	17 737	18 017	18 402	18 851
Cash outflows					
Employee benefits	(3 684)	(11 404)	(11 327)	(11 905)	(12 262)
Superannuation	(490)	(1 164)	(1 559)	(1 682)	(1 790)
GST payments ¹	(1 448)	(724)	(724)	(724)	(724)
Grants and subsidies	(2 485)	(1 044)	(947)	(476)	(346)
Supplies and consumables	(1 295)	(3 031)	(3 188)	(3 341)	(3 454)
Other cash payments	(23)	(47)	(65)	(67)	(68)
Total cash outflows	(9 425)	(17 414)	(17 810)	(18 195)	(18 644)
Net cash from (used by) operating activities	(406)	323	207	207	207
Cash flows from investing activities					
Equity injections and cash flows from restructuring ²	16 785	....	....	....	....
Net cash from (used by) investing activities	16 785	....	....	....	....
Cash flows from financing activities					
Net borrowings	(171)	....	....	....	....
Net cash from (used by) financing activities	(171)	....	....	....	....
Net increase (decrease) in cash and cash equivalents held	16 208	323	207	207	207
Cash and deposits at the beginning of the reporting period	....	16 393	16 716	16 923	17 130
Cash and deposits at the end of the reporting period	16 208	16 716	16 923	17 130	17 337

Notes:

1. The 2022-23 Budget for GST receipts and GST payments has been revised to better reflect the anticipated business activity of the EPA.
2. The 2021-22 Budget for Equity injections and cash flows from restructuring reflects the transfer of funds from the Department of Natural Resources and Environment Tasmania to the EPA upon restructuring, which includes the balance of the Environmental Protection Fund.

Table 14.11: Statement of Cash Flows - Administered

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Fees and fines	2 439	4 286	4 393	4 503	4 615
Total cash inflows	2 439	4 286	4 393	4 503	4 615
Cash outflows					
Transfers to the Public Account	(2 439)	(4 286)	(4 393)	(4 503)	(4 615)
Total cash outflows	(2 439)	(4 286)	(4 393)	(4 503)	(4 615)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	....	....	....	....	....
Cash and deposits at the end of the reporting period	....	....	....	....	....

15 HOUSE OF ASSEMBLY

AGENCY OUTLINE

The Office of the Clerk of the House of Assembly provides services through the provision of advisory, procedural, research and administrative support to the House of Assembly, its committees, the Speaker of the House and Members generally.

This chapter provides financial information about the Outputs to be delivered by the House of Assembly in 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information about the House of Assembly is provided at www.parliament.tas.gov.au.

KEY DELIVERABLES

The major focus for the House of Assembly in 2022-23 is the continuation of service delivery in an efficient and timely manner to the House and its Committees in their constitutional roles.

OUTPUT INFORMATION

Outputs of the House of Assembly are provided under the following Output Groups:

- Output Group 1 - House of Assembly Support Services; and
- Output Group 2 - Payments Administered by the House of Assembly.

Table 15.1 provides an Output Group Expense Summary for the House of Assembly.

Table 15.1: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Speaker of the House of Assembly					
Output Group 1 – House of Assembly Support Services					
1.1 House of Assembly Support Services	2 781	2 860	2 951	3 023	3 107
1.2 Select Committee Support Services	6	6	6	6	7
1.3 Investigatory Committee Support Services	122	125	128	132	134
	2 909	2 991	3 085	3 161	3 248
Output Group 2 – Payments Administered by the House of Assembly					
2.1 Payments Administered by the House of Assembly	7 642	7 847	8 079	8 278	8 486
	7 642	7 847	8 079	8 278	8 486
TOTAL	10 551	10 838	11 164	11 439	11 734

Output Group 1: House of Assembly Support Services

1.1 House of Assembly Support Services

This Output provides for the effective and lawful operation of the House and its committees, the fulfilment of statutory requirements, the promotion of the role of the Parliament and the provision of written and oral advice. It includes the operation of the House of Assembly Education Office.

1.2 Select Committee Support Services

This Output relates to Select Committees appointed by resolution of the House and provides resources to enable the committees to address the terms of reference specified in their appointment.

1.3 Investigatory Committee Support Services

This Output provides a Committee Secretariat and resources for committees to enable committees to address the terms of reference of matters referred by the House.

Output Group 2: Payments Administered by the House of Assembly

2.1 Payments Administered by the House of Assembly

This Output relates to the payment of salaries and allowances as prescribed by legislation.

DETAILED BUDGET STATEMENTS

Table 15.2: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating	10 525	10 812	11 138	11 413	11 708
Total revenue	10 525	10 812	11 138	11 413	11 708
Total income	10 525	10 812	11 138	11 413	11 708
Expenses					
Employee benefits	9 756	10 026	10 333	10 594	10 873
Depreciation and amortisation	37	37	37	37	37
Supplies and consumables	758	775	794	808	824
Total expenses	10 551	10 838	11 164	11 439	11 734
Net result	(26)	(26)	(26)	(26)	(26)
Comprehensive result	(26)	(26)	(26)	(26)	(26)

Table 15.3: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Speaker of the House of Assembly					
Output Group 1 - House of Assembly Support Services					
1.1 House of Assembly Support Services	2 755	2 834	2 925	2 997	3 081
1.2 Select Committee Support Services	6	6	6	6	7
1.3 Investigatory Committee Support Services	122	125	128	132	134
	2 883	2 965	3 059	3 135	3 222
Output Group 2 - Payments Administered by the House of Assembly					
2.1 Payments Administered by the House of Assembly	586	592	598	622	622
	586	592	598	622	622
House of Assembly					
Total Operating Services	3 469	3 557	3 657	3 757	3 844
	3 469	3 557	3 657	3 757	3 844
Reserved by Law					
Members' Committee Fees and Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 2012</i>)	31	31	31	31	31
Parliamentary Salaries and Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 2012</i>)	6 917	7 116	7 342	7 517	7 725
Travelling Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 2012</i>)	108	108	108	108	108
	7 056	7 255	7 481	7 656	7 864
Total Revenue from Appropriation	10 525	10 812	11 138	11 413	11 708
Controlled Revenue from Appropriation	10 525	10 812	11 138	11 413	11 708
	10 525	10 812	11 138	11 413	11 708

Table 15.4: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits	4	4	4	4	4
Receivables ¹	....	23	23	23	23
	4	27	27	27	27
Non-financial assets					
Property, plant and equipment ¹	537	627	630	633	636
Heritage and cultural assets	2 129	2 160	2 160	2 160	2 160
Other assets	45	33	33	33	33
	2 711	2 820	2 823	2 826	2 829
Total assets	2 715	2 847	2 850	2 853	2 856
Liabilities					
Payables ¹	35	6	6	6	6
Employee benefits	667	654	683	712	741
Total liabilities	702	660	689	718	747
Net assets (liabilities)	2 013	2 187	2 161	2 135	2 109
Equity					
Reserves	1 196	1 227	1 227	1 227	1 227
Accumulated funds	817	960	934	908	882
Total equity	2 013	2 187	2 161	2 135	2 109

Note:

1. The variation in Receivables, Property, plant and equipment, and Payables in 2023 reflects revised estimates based on 30 June 2021 actuals.

Table 15.5: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	10 525	10 812	11 138	11 413	11 708
GST receipts	94	94	94	94	94
Total cash inflows	10 619	10 906	11 232	11 507	11 802
Cash outflows					
Employee benefits	(9 007)	(9 225)	(9 478)	(9 686)	(9 910)
Superannuation	(720)	(772)	(826)	(879)	(934)
GST payments	(94)	(94)	(94)	(94)	(94)
Supplies and consumables	(758)	(775)	(794)	(808)	(824)
Total cash outflows	(10 579)	(10 866)	(11 192)	(11 467)	(11 762)
Net cash from (used by) operating activities	40	40	40	40	40
Cash flows from investing activities					
Payments for acquisition of non-financial assets	(40)	(40)	(40)	(40)	(40)
Net cash from (used by) investing activities	(40)	(40)	(40)	(40)	(40)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	4	4	4	4	4
Cash and deposits at the end of the reporting period	4	4	4	4	4

16 INTEGRITY COMMISSION

AGENCY OUTLINE

The Integrity Commission operates under the *Integrity Commission Act 2009* and its role is to improve the standard of conduct, propriety and ethics in the public sector by:

- delivering education and training to prevent misconduct and develop resistance to misconduct;
- building the capacity of the public sector to prevent and address misconduct; and
- providing an effective mechanism for misconduct complaints to be addressed.

An important focus for the Integrity Commission is education, advice and prevention of public officer misconduct to strengthen the confidence of Tasmanians in the capacity of State and local government public authorities to operate ethically and with propriety.

The Commission also deals with complaints of misconduct which, in some instances, may lead to investigations, either by the Commission or by the relevant public authority. The Commission also conducts own motion investigations, and has the power to monitor and audit internal investigation processes conducted by public authorities, including Tasmania Police.

The Commission is overseen by a Board, which includes the Chief Commissioner and three other members with specialist expertise.

This chapter provides financial information about the Output to be delivered by the Integrity Commission in 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information about the Commission is provided at www.integrity.tas.gov.au.

KEY DELIVERABLES

Table 16.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables within the Integrity Commission.

Table 16.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Education and Oversight Functions	225	225	225	225

Education and Oversight Functions

This initiative will provide additional resourcing to support the Commission to improve investigative time frames, assist with meeting investigative demands and manage the State Government Lobbyist Register.

Ongoing Key Deliverables

In addition to the key deliverables identified above, the ongoing deliverables for the Commission include:

- working with the public and key stakeholders to enhance community trust and confidence in public authorities within Tasmania;
- working cooperatively with public authorities, other integrity entities and the Parliamentary Standards Commissioner to prevent misconduct and enhance capacity-building in dealing with misconduct;
- educating public authorities and raising public awareness about integrity and ethical conduct; and
- dealing with misconduct issues in a timely, effective and fair way, in accordance with the public interest.

OUTPUT INFORMATION

The output of the Integrity Commission is provided under:

- Output Group I - Integrity Commission.

Table 16.2 provides an Output Group Expense Summary for the Integrity Commission.

Table 16.2: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Attorney-General and Minister for Justice</i>					
Output Group I - Integrity Commission					
I.1 Integrity Commission ¹	3 442	3 571	3 673	3 412	3 482
	3 442	3 571	3 673	3 412	3 482
TOTAL	3 442	3 571	3 673	3 412	3 482

Note:

1. The increase in this Output in 2022-23 reflects additional funding for Education and Oversight Functions. The decrease in 2024-25 reflects the profile of funding provided in the 2021-22 Budget for Investing in Misconduct Prevention, Education and Oversight.

Output Group I: Integrity Commission

I.1 Integrity Commission

This Output provides:

- education and capacity-building for public officers and enhancing public confidence in the integrity and ethical conduct of the public sector;
- preventative and advisory functions to public officers; and
- complaint handling/assessment and the conduct of investigations and inquiries as outlined in the Integrity Commission Act.

DETAILED BUDGET STATEMENTS

Table 16.3: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating ¹	3 289	3 559	3 667	3 412	3 491
Other revenue from government	120	....	....	....	....
Total revenue	3 409	3 559	3 667	3 412	3 491
Total income	3 409	3 559	3 667	3 412	3 491
Expenses					
Employee benefits ¹	2 682	2 866	2 955	2 683	2 742
Depreciation and amortisation	202	201	201	200	197
Supplies and consumables	290	245	267	288	296
Borrowing costs	61	47	33	19	19
Other expenses	207	212	217	222	228
Total expenses	3 442	3 571	3 673	3 412	3 482
Net result	(33)	(12)	(6)	....	9
Comprehensive result	(33)	(12)	(6)	....	9

Note:

1. The increase in Appropriation revenue - operating and Employee benefits in 2022-23 reflects additional funding for Education and Oversight Functions. The decrease in 2024-25 reflects the profile of funding provided in the 2021-22 Budget for Investing in Misconduct, Prevention, Education and Oversight.

Table 16.4: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Attorney-General and Minister for Justice					
Output Group I - Integrity Commission					
I.1 Integrity Commission ¹	3 289	3 559	3 667	3 412	3 491
	3 289	3 559	3 667	3 412	3 491
Integrity Commission					
Total Operating Services	3 289	3 559	3 667	3 412	3 491
	3 289	3 559	3 667	3 412	3 491
Appropriation Rollover	120	....	....	....	....
Total Revenue from Appropriation	3 409	3 559	3 667	3 412	3 491
Controlled Revenue from Appropriation	3 409	3 559	3 667	3 412	3 491
	3 409	3 559	3 667	3 412	3 491

Note:

- The increase in this Output in 2022-23 reflects additional revenue from appropriation for Education and Oversight Functions. The decrease in 2024-25 reflects the profile of funding provided in the 2021-22 Budget for Investing in Misconduct Prevention, Education and Oversight.

Table 16.5: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits ¹	16	85	85	85	85
Receivables	9	7	7	7	7
	25	92	92	92	92
Non-financial assets					
Intangibles	12	7	3	....	....
Other assets ²	667	468	281	392	205
	679	475	284	392	205
Total assets	704	567	376	484	297
Liabilities					
Payables	12	13	14	15	16
Interest bearing liabilities ²	764	369	152	228	....
Provisions	81	82	82	82	82
Employee benefits	425	401	432	463	494
Total liabilities	1 282	865	680	788	592
Net assets (liabilities)	(578)	(298)	(304)	(304)	(295)
Equity					
Accumulated funds	(578)	(298)	(304)	(304)	(295)
Total equity	(578)	(298)	(304)	(304)	(295)

Notes:

1. The increase in Cash and deposits in 2023 reflects revised estimates based on 30 June 2021 actuals.
2. The variation in Other assets and Interest bearing liabilities primarily reflects updated estimates of the Commission's lease arrangement for office accommodation.

Table 16.6: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	3 289	3 559	3 667	3 412	3 491
Appropriation receipts - other	120	....	....	....	....
Total cash inflows	3 409	3 559	3 667	3 412	3 491
Cash outflows					
Employee benefits	(2 353)	(2 507)	(2 577)	(2 333)	(2 378)
Superannuation	(298)	(328)	(347)	(319)	(333)
Borrowing costs	(61)	(47)	(33)	(19)	(19)
Supplies and consumables	(290)	(245)	(267)	(288)	(296)
Other cash payments	(207)	(212)	(217)	(222)	(228)
Total cash outflows	(3 209)	(3 339)	(3 441)	(3 181)	(3 254)
Net cash from (used by) operating activities	200	220	226	231	237
Cash flows from financing activities					
Net borrowings	(200)	(220)	(226)	(231)	(237)
Net cash from (used by) financing activities	(200)	(220)	(226)	(231)	(237)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	16	85	85	85	85
Cash and deposits at the end of the reporting period	16	85	85	85	85

17 LEGISLATIVE COUNCIL

AGENCY OUTLINE

The Governor, the Legislative Council and the House of Assembly together constitute the Parliament of Tasmania. The Legislative Council is the Upper House of Parliament and functions as a House of Review. The role of the Members of the Legislative Council is to:

- authorise the raising of revenue and the expenditure of State monies;
- examine the merits of legislation; and
- provide a parliamentary check on the Government of the day.

The Legislative Council has expanded from being a purely legislative body to a House that involves itself with the examination and analysis of actions, decisions and workings of the Executive Government.

The Office of the Clerk of the Legislative Council provides apolitical support services and information to the elected Members of the Legislative Council in the interests of the people of Tasmania.

This chapter provides financial information about the Outputs to be delivered by the Legislative Council in 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information about the Legislative Council is provided at www.parliament.tas.gov.au.

KEY DELIVERABLES

The key deliverables for the Legislative Council include:

- supporting the Legislative Council in its constitutional role;
- providing particular attention to administrative support, research, policy and procedural support and advice to the President of the Legislative Council and other elected Members;
- accurately and effectively preparing and presenting legislation, once passed through both Houses, to Her Excellency the Governor for Royal Assent; and
- promoting public awareness of the purpose, functions and work of the Legislative Council.

OUTPUT INFORMATION

Outputs of the Legislative Council are provided under the following Output Groups:

- Output Group 1 - Legislative Council Support Services; and
- Output Group 2 - Payments Administered by the Legislative Council.

Table 17.1 provides an Output Group Expense Summary for the Legislative Council.

Table 17.1: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
President of the Legislative Council					
Output Group 1 - Legislative Council Support Services					
1.1 Legislative Council Support Services	3 906	3 907	4 022	4 118	4 210
1.2 Committee Support Services	12	12	12	13	13
	3 918	3 919	4 034	4 131	4 223
Output Group 2 - Payments Administered by the Legislative Council					
2.1 Payments Administered by the Legislative Council	3 680	3 894	3 998	4 078	4 191
	3 680	3 894	3 998	4 078	4 191
TOTAL	7 598	7 813	8 032	8 209	8 414

Output Group 1: Legislative Council Support Services

1.1 Legislative Council Support Services

This Output provides the following functions:

- procedural, administrative and research support and advice to the President and Members;
- support for the overall operations of the Legislative Council;
- assistance to Members to carry out their constitutional duties and responsibilities as elected representatives of the people of Tasmania; and
- equipment and research support allowances to Members.

1.2 Committee Support Services

This Output provides support and advice to Legislative Council Standing and Select Committees, Joint Parliamentary Standing and Select Committees, and Joint Statutory Committees.

Output Group 2: Payments Administered by the Legislative Council

2.1 Payments Administered by the Legislative Council

This Output provides for the Parliamentary salaries and allowances of Members of the Legislative Council as prescribed in legislation.

DETAILED BUDGET STATEMENTS

Table 17.2: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating	7 503	7 798	8 017	8 194	8 399
Other revenue from government	80	....	....	....	....
Total revenue	7 583	7 798	8 017	8 194	8 399
Total income	7 583	7 798	8 017	8 194	8 399
Expenses					
Employee benefits	6 663	6 938	7 138	7 294	7 480
Depreciation and amortisation	3	3	3	3	3
Supplies and consumables	932	872	891	912	931
Total expenses	7 598	7 813	8 032	8 209	8 414
Net result	(15)	(15)	(15)	(15)	(15)
Comprehensive result	(15)	(15)	(15)	(15)	(15)

Table 17.3: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
President of the Legislative Council					
Output Group 1 - Legislative Council Support Services					
1.1 Legislative Council Support Services	3 811	3 892	4 007	4 103	4 195
1.2 Committee Support Services	12	12	12	13	13
	3 823	3 904	4 019	4 116	4 208
Output Group 2 - Payments Administered by the Legislative Council					
2.1 Payments Administered by the Legislative Council	418	427	436	444	453
	418	427	436	444	453
Legislative Council					
Total Operating Services	4 241	4 331	4 455	4 560	4 661
	4 241	4 331	4 455	4 560	4 661
Reserved by Law					
Members' Committee Fees and Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 2012</i>)	40	40	40	41	41
Parliamentary Salaries and Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 2012</i>)	3 069	3 274	3 369	3 440	3 544
Travelling Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 2012</i>)	153	153	153	153	153
	3 262	3 467	3 562	3 634	3 738
Appropriation Rollover	80	....	....	....	....
Total Revenue from Appropriation	7 583	7 798	8 017	8 194	8 399
Controlled Revenue from Appropriation	7 583	7 798	8 017	8 194	8 399
	7 583	7 798	8 017	8 194	8 399

Table 17.4: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Receivables ¹	4	17	17	17	17
	4	17	17	17	17
Non-financial assets					
Property, plant and equipment ¹	2 413	2 360	2 357	2 354	2 351
	2 413	2 360	2 357	2 354	2 351
Total assets	2 417	2 377	2 374	2 371	2 368
Liabilities					
Payables ¹	108	75	75	75	75
Employee benefits ¹	923	911	923	935	947
Total liabilities	1 031	986	998	1 010	1 022
Net assets (liabilities)	1 386	1 391	1 376	1 361	1 346
Equity					
Reserves	848	848	848	848	848
Accumulated funds	538	543	528	513	498
Total equity	1 386	1 391	1 376	1 361	1 346

Note:

1. The increase in Receivables, and the decrease in Property, Plant and equipment, Payables and Employee benefits, reflects revised estimates based on 30 June 2021 actuals.

Table 17.5: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	7 503	7 798	8 017	8 194	8 399
Appropriation receipts - other	80	....	....	....	....
GST receipts	70	70	70	70	70
Total cash inflows	7 653	7 868	8 087	8 264	8 469
Cash outflows					
Employee benefits	(6 174)	(6 418)	(6 583)	(6 705)	(6 855)
Superannuation	(477)	(508)	(543)	(577)	(613)
GST payments	(70)	(70)	(70)	(70)	(70)
Supplies and consumables	(932)	(872)	(891)	(912)	(931)
Total cash outflows	(7 653)	(7 868)	(8 087)	(8 264)	(8 469)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	....	....	....	....	....
Cash and deposits at the end of the reporting period	....	....	....	....	....

18 LEGISLATURE-GENERAL

AGENCY OUTLINE

Legislature-General provides support services to both Houses of Parliament and their Members through the Joint House support staff, the Parliamentary Reporting Service, the Parliamentary Library Service and the Parliamentary Printing, Systems and Broadcasting Services.

This chapter provides financial information about the Outputs to be delivered by Legislature-General in 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information about Legislature-General is provided at www.parliament.tas.gov.au.

KEY DELIVERABLES

Table 18.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by Legislature-General.

Table 18.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Human Resource Specialists - Parliament	250	250	250	250

Human Resources Specialists - Parliament

This initiative provides two new Human Resource positions within the Tasmanian Parliament to provide specialist services including training and development, investigation and dispute resolution.

OUTPUT INFORMATION

Outputs of Legislature-General are provided under the following Output Groups:

- Output Group 1 - Parliamentary Reporting Service;
- Output Group 2 - Parliamentary Library Service;
- Output Group 3 - Parliamentary Printing and Systems;
- Output Group 4 - Joint Services; and
- Output Group 89 - Public Building Maintenance Program.

Table 18.2 provides an Output Group Expense Summary for Legislature-General.

Table 18.2: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
President of the Legislative Council and the Speaker of the House of Assembly acting jointly					
Output Group 1 - Parliamentary Reporting Service					
1.1 Production and Printing of Parliamentary Reports	925	964	1 009	1 048	1 092
	925	964	1 009	1 048	1 092
Output Group 2 - Parliamentary Library Service					
2.1 Parliamentary Library Service	1 127	1 155	1 190	1 215	1 246
	1 127	1 155	1 190	1 215	1 246
Output Group 3 - Parliamentary Printing and Systems					
3.1 Parliamentary Printing ¹	274	158	162	166	170
3.2 Parliamentary Systems	1 003	1 024	1 048	1 069	1 095
	1 277	1 182	1 210	1 235	1 265
Output Group 4 - Joint Services					
4.1 Buildings and Operations Management	3 119	3 181	3 247	3 311	3 379
4.2 Joint Management Services ²	889	1 155	1 173	1 189	1 205
4.3 Services to Members	974	996	1 021	1 042	1 065
4.4 Corporate Services for Parliamentary Agencies	109	109	109	109	109
	5 091	5 441	5 550	5 651	5 758

Table 18.2: Output Group Expense Summary (continued)

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Output Group 89 - Public Building Maintenance Program					
89.1 Public Building Maintenance Program	154	...	...	...	...
	154	...	...	...	...
TOTAL	8 574	8 742	8 959	9 149	9 361

Notes:

1. The decrease in Parliamentary Printing in 2022-23 reflects additional expenditure in 2021-22 for a rollover of unexpended appropriation from 2020-21.
2. The increase in Joint Management Services from 2022-23 reflects additional expenditure for two new Human Resource positions within the Tasmanian Parliament.

Output Group 1: Parliamentary Reporting Service

1.1 Production and Printing of Parliamentary Reports

This Output provides for the Parliamentary Reporting Service, which produces an accurate and timely official record of debates in both Houses of Parliament and evidence presented to Parliamentary Committees.

Performance Information Comments

Delivery of Hansard

The primary focus for the Hansard operation is to produce a daily transcript for Members as quickly as possible, usually by the following day, with part of the transcript delivered to Members later the same day.

A full week's transcript is available on the Internet (public access) by the end of the following week.

Some of these times will vary when either House sits for extended hours or during an extended period of several weeks of continuous sitting.

Output Group 2: Parliamentary Library Service

2.1 Parliamentary Library Service

This Output represents the Parliamentary Library Service, which provides information and research services to assist Members of Parliament and Parliamentary Committees undertake their duties. The Parliamentary Library also manages special and historical collections, the Parliamentary Museum and is the repository for all Tasmanian Parliament publications.

Performance Information Comments

Parliamentary Library

The Parliamentary Library Service aims to:

- perform 95 per cent of enquiries within the clients' deadlines;
- upload daily newspaper clippings and press releases to the Intranet by 11am;
- ensure television news is available on the Intranet by 9 am daily and audio digital capture (ABC Radio) is available on request;
- prepare 95 per cent of media transcription requests within the clients' deadlines;
- input 90 per cent of Questions, Answers and Adjournments to the database within one week of receipt of Hansard; and
- input 95 per cent of tabled parliamentary papers within one week of tabling or receipt.

Parliamentary Research Service

The Parliamentary Research Service aims to:

- meet 95 per cent of the clients' requests within their deadlines;
- update statistics on the Intranet within two days of ABS data arrival; and
- complete 95 per cent of background briefings and submission summaries to Parliamentary Committees prior to the hearing of witnesses.

Output Group 3: Parliamentary Printing and Systems

3.1 Parliamentary Printing

This Output provides services to meet the printing needs of Parliament, including the production of Parliamentary Papers, Votes and Proceedings, Notice Papers and Bills, and the printing requirements of Members.

3.2 Parliamentary Systems

This Output provides services to maintain computerised systems for:

- the Parliamentary Reporting Service;
- Members of both Houses of Parliament including Regional Offices;
- the Parliament website, Intranet, Internet and databases;
- television, broadcasting and archiving of sessions of both Houses of Parliament;
- security of the precinct, including access control and CCTV; and
- the Parliament's financial management.

Output Group 4: Joint Services

4.1 Buildings and Operations Management

This Output provides for buildings and operations management and purchasing and maintenance services for the Parliamentary complex, gardens and other offices, including rentals, security, cleaning and communication services.

4.2 Joint Management Services

This Output provides for services to Legislature-General, including the Joint House Committee and other functional areas not directly under the control of either House of Parliament.

4.3 Services to Members

This Output provides for services to the Leader of the Opposition and certain Parliamentary Committees not directly related to either House of Parliament.

4.4 Corporate Services for Parliamentary Agencies

This Output provides for administrative services to the Clerks of each House of Parliament, including responsibility for all human resources and financial administration.

DETAILED BUDGET STATEMENTS

Table 18.3: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating	7 580	8 182	8 239	8 429	8 641
Other revenue from government	189	....	....	....	....
Grants	154	....	....	....	....
Sales of goods and services	172	172	172	172	172
Total revenue	8 095	8 354	8 411	8 601	8 813
Total income	8 095	8 354	8 411	8 601	8 813
Expenses					
Employee benefits	3 925	4 280	4 406	4 501	4 616
Depreciation and amortisation	588	588	588	588	588
Supplies and consumables ¹	3 956	3 769	3 860	3 955	4 052
Grants and subsidies	59	59	59	59	59
Other expenses	46	46	46	46	46
Total expenses	8 574	8 742	8 959	9 149	9 361
Net result	(479)	(388)	(548)	(548)	(548)
Comprehensive result	(479)	(388)	(548)	(548)	(548)

Note:

1. The decrease in Supplies and consumables in 2022-23 relates to additional expenditure in 2021-22 for the Public Building Maintenance Program and a rollover of unexpended appropriation from 2020-21 for the resealing of the Parliament House car park.

Table 18.4: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
President of the Legislative Council and the Speaker of the House of Assembly acting jointly					
Output Group 1 - Parliamentary Reporting Service					
1.1 Production and Printing of Parliamentary Reports	922	961	1 006	1 045	1 089
	922	961	1 006	1 045	1 089
Output Group 2 - Parliamentary Library Service					
2.1 Parliamentary Library Service	1 125	1 153	1 188	1 213	1 244
	1 125	1 153	1 188	1 213	1 244
Output Group 3 - Parliamentary Printing and Systems					
3.1 Parliamentary Printing	154	158	162	166	170
3.2 Parliamentary Systems	1 003	1 024	1 048	1 069	1 095
	1 157	1 182	1 210	1 235	1 265
Output Group 4 - Joint Services					
4.1 Buildings and Operations Management ¹	2 579	2 801	2 707	2 771	2 839
4.2 Joint Management Services ²	888	1 154	1 172	1 188	1 204
4.3 Services to Members	800	822	847	868	891
4.4 Corporate Services for Parliamentary Agencies	109	109	109	109	109
	4 376	4 886	4 835	4 936	5 043
Legislature-General					
Total Operating Services	7 580	8 182	8 239	8 429	8 641
	7 580	8 182	8 239	8 429	8 641
Appropriation Rollover	189	....	....	....	....
Total Revenue from Appropriation	7 769	8 182	8 239	8 429	8 641
Controlled Revenue from Appropriation	7 769	8 182	8 239	8 429	8 641
	7 769	8 182	8 239	8 429	8 641

Notes:

1. The variation in Buildings and Operations Management relates to additional maintenance expenditure in 2022-23 to replace the chilled water plant at Parliament House to improve cooling throughout the building.
2. The increase in Joint Management Services from 2022-23 reflects additional expenditure for two new Human Resource positions within the Tasmanian Parliament.

Table 18.5: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits	101	100	100	100	100
Receivables ¹	87	63	63	63	63
	188	163	163	163	163
Non-financial assets					
Inventories	31	32	32	32	32
Property, plant and equipment	38 852	39 176	38 638	38 100	37 562
Heritage and cultural assets	492	491	491	491	491
Intangibles ¹	....	59	59	59	59
Other assets ¹	125	84	84	84	84
	39 500	39 842	39 304	38 766	38 228
Total assets	39 688	40 005	39 467	38 929	38 391
Liabilities					
Payables ¹	138	279	279	279	279
Interest bearing liabilities ¹	....	848	848	848	848
Provisions ¹	....	89	89	89	89
Employee benefits ¹	1 174	1 241	1 251	1 261	1 271
Other liabilities ¹	21	....	....	....	....
Total liabilities	1 333	2 457	2 467	2 477	2 487
Net assets (liabilities)	38 355	37 548	37 000	36 452	35 904
Equity					
Reserves	31 037	31 036	31 036	31 036	31 036
Accumulated funds	7 318	6 512	5 964	5 416	4 868
Total equity	38 355	37 548	37 000	36 452	35 904

Note:

1. The variation in this item from 2023 reflects revised estimates based on 30 June 2021 actuals.

Table 18.6: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	7 580	8 182	8 239	8 429	8 641
Appropriation receipts - other	189	....	....	....	....
Grants	154	....	....	....	....
Sales of goods and services	172	204	172	172	172
GST receipts	364	364	364	364	364
Total cash inflows	8 459	8 750	8 775	8 965	9 177
Cash outflows					
Employee benefits	(3 529)	(3 861)	(3 962)	(4 035)	(4 125)
Superannuation	(386)	(409)	(434)	(456)	(481)
GST payments	(364)	(364)	(364)	(364)	(364)
Grants and subsidies	(59)	(59)	(59)	(59)	(59)
Supplies and consumables	(3 956)	(3 769)	(3 860)	(3 955)	(4 052)
Other cash payments	(46)	(46)	(46)	(46)	(46)
Total cash outflows	(8 340)	(8 508)	(8 725)	(8 915)	(9 127)
Net cash from (used by) operating activities	119	242	50	50	50
Cash flows from investing activities					
Payments for acquisition of non-financial assets	(119)	(210)	(50)	(50)	(50)
Net cash from (used by) investing activities	(119)	(210)	(50)	(50)	(50)
Net increase (decrease) in cash and cash equivalents held	....	32	....	....	....
Cash and deposits at the beginning of the reporting period	101	68	100	100	100
Cash and deposits at the end of the reporting period	101	100	100	100	100

19 OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

AGENCY OUTLINE

The Office of the Director of Public Prosecutions provides criminal law services to the State of Tasmania. The *Director of Public Prosecutions Act 1973* details the role and functions of the Director of Public Prosecutions. Specifically, the Office undertakes:

- the conduct of all criminal prosecutions on indictment in the Supreme Court;
- the prosecution of serious offences in the Magistrates Court;
- to provide advice to Worksafe Tasmania, Tasmania Police and other government agencies in respect to serious criminal or regulatory offences;
- investigations and proceedings for restraint orders, forfeiture orders, pecuniary penalty orders and unexplained wealth declarations pursuant to the *Crime (Confiscation of Profits) Act 1993*;
- the representation of government agencies in the prosecution of regulatory offences;
- the representation of government agencies in appeals from Magistrates Courts to the Supreme Court;
- the provision of Counsel to assist the Coroner;
- the conduct of all child safety proceedings under the *Children, Young Persons and Their Families Act 1997*, on behalf of the Secretary of the Department of Communities Tasmania;
- the representation of the Crown in relation to criminal matters, in appeals to the Full Court, Court of Criminal Appeal and the High Court; and
- to consider and make applications pursuant to the *Dangerous Criminals and High Risk Offenders Act 2021*.

This chapter provides financial information about the Output to be delivered by the Office of the Director of Public Prosecutions in 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information about the Office is provided at www.dpp.tas.gov.au.

KEY DELIVERABLES

Table 19.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables within the Office.

Table 19.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Additional Resourcing for the DPP	125	125	125	125

Additional Resourcing for the DPP

This initiative provides funding on a permanent basis for additional staffing in the Office to assist in reducing the backlog of criminal matters pending in the Justice System.

OUTPUT INFORMATION

The Output for the Office of the Director of Public Prosecutions is provided under:

- Output Group 1 - The Office of the Director of Public Prosecutions.

Table 19.2 provides an Output Group Expense Summary for the Office.

Table 19.2: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Attorney-General and Minister for Justice</i>					
Output Group 1 - The Office of the Director of Public Prosecutions					
1.1 The Office of the Director of Public Prosecutions ¹	13 190	13 507	13 478	12 897	13 172
	13 190	13 507	13 478	12 897	13 172
TOTAL	13 190	13 507	13 478	12 897	13 172

Note:

1. The increase in this Output in 2022-23 reflects additional expenditure for the Additional Resourcing for the DPP initiative. The variation in expenditure over the Forward Estimates reflects the completion of initiatives funded in the 2020-21 and 2021-22 Budgets.

Output Group 1: The Office of the Director of Public Prosecutions

1.1 The Office of the Director of Public Prosecutions

This Output provides criminal law services to the State of Tasmania in accordance with the requirements of the Director of Public Prosecutions Act.

DETAILED BUDGET STATEMENTS

Table 19.3: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating ¹	12 192	12 592	12 546	11 946	12 210
Sales of goods and services	854	871	888	888	888
Total revenue	13 046	13 463	13 434	12 834	13 098
Total income	13 046	13 463	13 434	12 834	13 098
Expenses					
Employee benefits ¹	11 132	11 506	11 431	10 855	11 075
Depreciation and amortisation ²	104	34	34	34	34
Supplies and consumables	1 498	1 500	1 535	1 518	1 562
Other expenses	456	467	478	490	501
Total expenses	13 190	13 507	13 478	12 897	13 172
Net result	(144)	(44)	(44)	(63)	(74)
Comprehensive result	(144)	(44)	(44)	(63)	(74)

Notes:

1. The increase in Appropriation revenue - operating and Employee benefits in 2022-23 reflects the additional funding and associated expenditure for the Additional Resourcing for the DPP initiative. The variation in expenditure over the Forward Estimates reflects the completion of initiatives funded in the 2020-21 and 2021-22 Budgets.
2. The decrease in Depreciation and amortisation in 2022-23 reflects revised estimates of the lease arrangements for the Office.

Table 19.4: Statement of Comprehensive Income - Administered

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenue and other income					
Other revenue ¹	500	500	500	500	500
Total administered revenue	500	500	500	500	500
Total administered income	500	500	500	500	500
Administered expenses					
Transfers to the Public Account ¹	500	500	500	500	500
Total administered expenses	500	500	500	500	500
Administered net result	....	....	....	....	....
Administered comprehensive result	....	....	....	....	....

Note:

1. Other revenue reflects monies recovered under the Unexplained Wealth initiative that are transferred to the Public Account.

Table 19.5: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Attorney-General and Minister for Justice					
Output Group 1 - The Office of the Director of Public Prosecutions					
I.1 The Office of the Director of Public Prosecutions ¹	11 642	12 032	11 976	11 366	11 630
	11 642	12 032	11 976	11 366	11 630
Office of the Director of Public Prosecutions					
Total Operating Services	11 642	12 032	11 976	11 366	11 630
	11 642	12 032	11 976	11 366	11 630
Reserved by Law					
Salary, Travel and Other Allowances, Director of Public Prosecutions (<i>Director of Public Prosecutions Act 1973</i>)	550	560	570	580	580
	550	560	570	580	580
Total Revenue from Appropriation	12 192	12 592	12 546	11 946	12 210
Controlled Revenue from Appropriation	12 192	12 592	12 546	11 946	12 210
	12 192	12 592	12 546	11 946	12 210

Note:

- The increase in this Output in 2022-23 reflects additional revenue from appropriation for the Additional Resourcing for the DPP initiative. The variation over the Forward Estimates reflects the completion of initiatives funded in the 2020-21 and 2021-22 Budgets.

Table 19.6: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits ¹	1 086	1 968	1 968	1 968	1 968
Receivables ¹	141	102	102	102	102
	1 227	2 070	2 070	2 070	2 070
Non-financial assets					
Property, plant and equipment ²	416	....	....	....	....
Other assets ²	155	348	314	280	246
	571	348	314	280	246
Total assets	1 798	2 418	2 384	2 350	2 316
Liabilities					
Payables ¹	71	24	24	24	24
Interest bearing liabilities ¹	154	41	11	....	....
Employee benefits ¹	2 285	2 448	2 488	2 528	2 568
Total liabilities	2 510	2 513	2 523	2 552	2 592
Net assets (liabilities)	(712)	(95)	(139)	(202)	(276)
Equity					
Accumulated funds	(712)	(95)	(139)	(202)	(276)
Total equity	(712)	(95)	(139)	(202)	(276)

Notes:

1. The variation in this item in 2023 reflects revised estimates based on 30 June 2021 actuals.
2. The decrease in Property, plant and equipment and increase in Other assets from 2023 reflects a reclassification between asset classes.

Table 19.7: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	12 192	12 592	12 546	11 946	12 210
Sales of goods and services	854	871	888	888	888
GST receipts	4	4	4	4	4
Total cash inflows	13 050	13 467	13 438	12 838	13 102
Cash outflows					
Employee benefits	(9 870)	(10 170)	(10 075)	(9 541)	(9 704)
Superannuation	(1 222)	(1 296)	(1 316)	(1 274)	(1 331)
GST payments	(4)	(4)	(4)	(4)	(4)
Supplies and consumables	(1 498)	(1 500)	(1 535)	(1 499)	(1 562)
Other cash payments	(456)	(467)	(478)	(490)	(501)
Total cash outflows	(13 050)	(13 437)	(13 408)	(12 808)	(13 102)
Net cash from (used by) operating activities	....	30	30	30	....
Cash flows from financing activities					
Net borrowings	....	(30)	(30)	(30)	....
Net cash from (used by) financing activities	....	(30)	(30)	(30)	....
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	1 086	1 968	1 968	1 968	1 968
Cash and deposits at the end of the reporting period	1 086	1 968	1 968	1 968	1 968

Table 19.8: Statement of Cash Flows - Administered

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Other cash receipts	500	500	500	500	500
Total cash inflows	500	500	500	500	500
Cash outflows					
Transfers to the Public Account	(500)	(500)	(500)	(500)	(500)
Total cash outflows	(500)	(500)	(500)	(500)	(500)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	....	....	....	....	....
Cash and deposits at the end of the reporting period	....	....	....	....	....

20 OFFICE OF THE GOVERNOR

AGENCY OUTLINE

The Office of the Governor supports the Governor in the performance of her legal, constitutional, ceremonial and community responsibilities by:

- providing a high standard of advice and administrative support, including the organisation of constitutional and ceremonial duties and a program of community engagements;
- facilitating the efficient and effective interaction between the Office of the Governor, the Parliament, the Executive and the State Service; and
- protecting and maintaining the heritage values of Government House and its grounds.

The Office is focused on achieving, or contributing to:

- safeguarding the integrity of the State's democratic system of government;
- promoting community involvement in government and understanding of the democratic process;
- promoting community understanding of the role of the Governor;
- fostering activities in rural areas through speeches, visits, functions and other events;
- encouraging the involvement of young people in the community;
- supporting activities that promote a multicultural, diverse and tolerant society;
- stimulating culture and the arts;
- promoting the State's exports and its tourism industry; and
- protecting and maintaining the heritage values of Government House and its grounds.

This chapter provides financial information about the Outputs to be delivered by the Office of the Governor for 2022-23 and the Forward Estimates (2023-24 to 2025-26). Further information about the Office is provided at www.govhouse.tas.gov.au.

KEY DELIVERABLES

Table 20.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables for the Office.

Table 20.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Additional Resourcing - IT Position	112	114	117	120
Establishment Funding Increase	146	147	149	151

Additional Resourcing - IT Position

This initiative provides for the Office to employ a permanent, full-time IT position to provide timely and effective IT support, cyber security and process automation services to the Office.

Establishment Funding Increase

This initiative provides ongoing funding to restructure and reclassify positions at Government House to better meet the requirements of the Office.

OUTPUT INFORMATION

The Output of the Office of the Governor is provided under the following Output Group:

- Output Group I - The Office of the Governor.

Table 20.2 provides an Output Group Expense Summary for the Office.

Table 20.2: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Premier					
Output Group I - The Office of the Governor					
1.1 Support for the Governor ¹	5 254	5 518	5 647	5 714	6 030
	5 254	5 518	5 647	5 714	6 030
TOTAL	5 254	5 518	5 647	5 714	6 030

Note:

1. The increase in Support for the Governor reflects additional expenditure for 2022-23 Budget initiatives. A further increase in 2025-26 reflects planned expenditure for heritage maintenance of Government House funded from revenue raised by the Office.

Output Group I: The Office of the Governor

1.1 Support for the Governor

This Output facilitates the efficient and effective interaction between the Office of the Governor, the Parliament, the Executive, the Tasmanian State Service, the Tasmanian community and Offices of the Governor in other states. This Output also facilitates cooperation between all arms of government and the community to promote the State of Tasmania to a widening range of international guests and other visitors to the State.

Performance Information Comments

The Office will successfully perform this Output by:

- meeting the expectations of the Governor in assisting her to meet her constitutional, legal, ceremonial and community responsibilities;
- meeting the expectations of the Governor and her spouse in the organisation of their official program and the administration of the household; and
- maintaining the Government House Estate to a high standard.

DETAILED BUDGET STATEMENTS

Table 20.3: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating	5 142	5 105	5 232	5 342	5 467
Other revenue from government	70	....	....	....	....
Sales of goods and services ¹	100	195	210	235	250
Total revenue	5 312	5 300	5 442	5 577	5 717
Total income	5 312	5 300	5 442	5 577	5 717
Expenses					
Employee benefits ²	3 774	4 056	4 156	4 193	4 289
Depreciation and amortisation	301	301	301	299	298
Supplies and consumables ³	1 142	1 124	1 153	1 185	1 406
Other expenses	37	37	37	37	37
Total expenses	5 254	5 518	5 647	5 714	6 030
Net result	58	(218)	(205)	(137)	(313)
Other comprehensive income					
Changes in physical asset revaluation reserve	300	300	300	300	300
Total other comprehensive income	300	300	300	300	300
Comprehensive result	358	82	95	163	(13)

Notes:

1. The increase in Sales of goods and services in 2022-23 reflects additional revenue from activities, including the tour and lecture program, court hire, and sale of Government House Merchandise, which is applied to the maintenance and preservation of the site and the residence.
2. The increase in Employee benefits reflects additional expenses associated with 2022-23 Budget initiatives.
3. The increase in Supplies and consumables in 2025-26 reflects additional expenditure for heritage maintenance of Government House.

Table 20.4: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Premier					
Output Group I - The Office of the Governor					
I.1 Support for the Governor	4 507	4 572	4 697	4 805	4 927
	4 507	4 572	4 697	4 805	4 927
Office of the Governor					
Total Operating Services	4 507	4 572	4 697	4 805	4 927
	4 507	4 572	4 697	4 805	4 927
Reserved by Law					
Salary Her Excellency the Governor (<i>Governor of Tasmania Act 1982</i>) ¹	620	514	516	518	521
Salary The Administrator (<i>Governor of Tasmania Act 1982, Section 5(1)</i>)	15	19	19	19	19
	635	533	535	537	540
Appropriation Rollover	70	....	....	....	....
Total Revenue from Appropriation	5 212	5 105	5 232	5 342	5 467
Controlled Revenue from Appropriation	5 212	5 105	5 232	5 342	5 467
	5 212	5 105	5 232	5 342	5 467

Note:

1. The decrease in Reserved by Law appropriation in 2022-23 reflects a revision of estimates to better reflect the salary of the Governor.

Table 20.5: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits ¹	347	141	243	413	407
Receivables	16	15	15	15	15
	363	156	258	428	422
Non-financial assets					
Inventories ²	53	70	70	70	70
Property, plant and equipment ²	40 589	42 313	42 315	42 317	42 319
Heritage and cultural assets	3 890	3 891	3 891	3 891	3 891
Other assets	42	42	40	40	41
	44 574	46 316	46 316	46 318	46 321
Total assets	44 937	46 472	46 574	46 746	46 743
Liabilities					
Payables	83	85	87	89	91
Interest bearing liabilities	7	4	1	....	....
Employee benefits ²	601	733	741	749	757
Total liabilities	691	822	829	838	848
Net assets (liabilities)	44 246	45 650	45 745	45 908	45 895
Equity					
Reserves	34 026	35 813	36 113	36 413	36 713
Accumulated funds	10 220	9 837	9 632	9 495	9 182
Total equity	44 246	45 650	45 745	45 908	45 895

Notes:

1. The variation in Cash and deposits primarily reflects the profile of revenue raised by the Office and associated expenditure to maintain and preserve the site and residence.
2. The variation in Inventories, Property, plant and equipment and Employee benefits in 2023 reflects revised estimates based on 30 June 2021 actuals.

Table 20.6: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	5 142	5 105	5 232	5 342	5 467
Appropriation receipts - other	70	....	....	....	....
Sales of goods and services	100	195	210	235	250
GST receipts	60	60	60	60	60
Total cash inflows	5 372	5 360	5 502	5 637	5 777
Cash outflows					
Employee benefits	(3 460)	(3 677)	(3 755)	(3 772)	(3 843)
Superannuation	(306)	(371)	(393)	(413)	(438)
GST payments	(60)	(60)	(60)	(60)	(60)
Supplies and consumables	(1 141)	(1 123)	(1 152)	(1 184)	(1 405)
Other cash payments	(37)	(37)	(37)	(37)	(37)
Total cash outflows	(5 004)	(5 268)	(5 397)	(5 466)	(5 783)
Net cash from (used by) operating activities	368	92	105	171	(6)
Cash flows from investing activities					
Payments for acquisition of non-financial assets	(310)	....	....	....	....
Net cash from (used by) investing activities	(310)	....	....	....	....
Cash flows from financing activities					
Net borrowings	(3)	(3)	(3)	(1)	....
Net cash from (used by) financing activities	(3)	(3)	(3)	(1)	....
Net increase (decrease) in cash and cash equivalents held	55	89	102	170	(6)
Cash and deposits at the beginning of the reporting period	292	52	141	243	413
Cash and deposits at the end of the reporting period	347	141	243	413	407

21 OFFICE OF THE OMBUDSMAN

AGENCY OUTLINE

The Ombudsman operates under the *Ombudsman Act 1978* and is responsible for enquiry and investigation into complaints regarding the administrative actions of Tasmanian government agencies, local councils and a range of other public authorities. The Ombudsman seeks to resolve individual grievances and address systemic issues arising from administrative matters in the public sector. Through independent, objective and impartial investigations, the Ombudsman promotes fairness and equity and aims to bring about improvements in the quality and standard of public administration.

The Ombudsman also has a number of other responsibilities including:

- Energy Ombudsman under the *Energy Ombudsman Act 1998*;
- Coordinator of the Official Visitors Scheme under the *Corrections Act 1997*;
- Principal Official Visitor under the *Mental Health Act 2013*;
- providing administrative support for the Mental Health and Prison Official Visitors Programs; and
- implementing the *Right to Information Act 2009*, the *Personal Information Protection Act 2004* and the *Public Interest Disclosures Act 2002*.

The Health Complaints Commissioner operates under the *Health Complaints Act 1995* and is responsible for promoting and protecting health rights, resolving complaints between health care users and providers and seeking improvements in the delivery of health services in Tasmania. The Commissioner achieves this through the conciliation, investigation and assessment of complaints, encouraging parties to resolve complaints between themselves and assisting providers to develop procedures to resolve complaints.

The Custodial Inspector is appointed by the Governor of Tasmania under the *Custodial Inspector Act 2016* to provide independent, proactive, preventative and systemic oversight of custodial centres. The focus of the Inspector is on systemic issues relating to the management, control and security of the State's prisons and youth detention centre and the care and welfare of prisoners and detainees.

This chapter provides financial information about the Outputs to be delivered by the Office of the Ombudsman in 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information about the Office is provided at www.ombudsman.tas.gov.au and www.healthcomplaints.tas.gov.au.

KEY DELIVERABLES

Table 21.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables within the Office.

Table 21.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Health Complaints Commissioner Funding - Patient rights and public safety	307	307	307	307
Scoping of OPCAT business operation requirements	344	....	....	....

Health Complaints Commissioner Funding - Patient rights and public safety

Complaint resolution is a major function of the office of the Health Complaints Commissioner, which seeks to resolve complaints collaboratively between the parties. This initiative provides for the appointment of an additional Senior Investigation Officer and a Complaint Resolution Officer to improve the Office's ability to respond to enquiries and resolve complaints.

Scoping of OPCAT business operation requirements

The Custodial Inspector is Tasmania's National Preventative Measure under the *OPCAT Implementation Act 2021*, appointed to monitor all places where people are deprived of their liberty, in order to prevent torture and other ill treatment. This initiative provides capacity for additional resourcing and consultancy services to scope the requirements for Tasmania's compliance with obligations under the United Nations Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment.

OUTPUT INFORMATION

Outputs of the Office of the Ombudsman are provided under the following Output Groups:

- Output Group I - The Office of the Ombudsman.

Table 21.2 provides an Output Group Expense Summary for the Office.

Table 21.2: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Attorney-General and Minister for Justice					
Output Group I - The Office of the Ombudsman					
I.1 Decisions on Complaints Referred to the Ombudsman and Health Complaints Commissioner and Right to Information ¹	3 945	5 190	4 825	4 900	4 986
	3 945	5 190	4 825	4 900	4 986
TOTAL	3 945	5 190	4 825	4 900	4 986

Note:

1. The increase in this Output reflects additional expenditure for 2022-23 Budget initiatives.

Output Group I: The Office of the Ombudsman

1.1 Decisions on Complaints Referred to the Ombudsman and Health Complaints Commissioner and Right to Information

This Output provides for the independent and impartial resolution of complaints and the investigation of systemic issues relating to public administration, health care and energy services.

Table 21.3: Performance Information - Output Group I

Performance Measure¹	Unit of Measure	2019-20 Actual	2020-21 Actual	2021-22 Target	2022-23 Target
Enquiries Finalised - Ombudsman, Health Complaints and Energy Ombudsman ^{2,3}	Number	1 685	1 848	1 816	1 906
Complaints Finalised - Ombudsman, Health Complaints and Energy Ombudsman ^{2,4}	Number	1 223	1 375	1 781	1 870
Cases Finalised per FTE ^{5,6}	Number	156	184	245	186
Complaints to Ombudsman, Health Complaints and Energy Ombudsman Resolved in Less Than Three Months ^{2,4}	%	80	79	80	80
Health Complaints Assessed Within Statutory Period of 45 days ⁷	%	82	79	80	80
Health Complaints Assessed Within the Extended Statutory Period of 90 days ⁷	%	91	88	90	90

Notes:

1. The number of Right to Information applications and the average time to complete RTI decisions is not included in the performance information.
2. The Office expects the number of enquiries and complaints finalised to increase by approximately five per cent in 2022-23.
3. The Enquiries Finalised figures include out of jurisdiction enquiries received by the Office.
4. The Complaints Finalised figures include Public Interest Disclosure notifications.
5. 'Case' includes enquiries and complaints managed by the Office.
6. FTEs include all investigation staff and corporate administration support. FTEs exclude Official Visitor and Custodial Inspectorate staff who do not manage cases.
7. This period includes time waiting for responses from health providers and the Australian Health Practitioner Regulation Agency.

DETAILED BUDGET STATEMENTS

Table 21.4: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating ¹	3 246	4 417	4 219	4 294	4 380
Other revenue from government	93	167	....	....	....
Other revenue ²	557	557	557	557	557
Total revenue	3 896	5 141	4 776	4 851	4 937
Total income	3 896	5 141	4 776	4 851	4 937
Expenses					
Employee benefits ¹	3 079	4 007	3 889	3 947	4 017
Depreciation and amortisation	32	32	32	32	32
Supplies and consumables ¹	739	1 054	805	820	833
Other expenses	95	97	99	101	104
Total expenses	3 945	5 190	4 825	4 900	4 986
Net result	(49)	(49)	(49)	(49)	(49)
Comprehensive result	(49)	(49)	(49)	(49)	(49)

Notes:

1. The increase in Appropriation revenue - operating, Employee benefits and Supplies and consumables reflects additional funding and associated expenditure for 2022-23 Budget initiatives.
2. Other revenue relates to the Energy Ombudsman Complaint Levy applied to Tasmanian energy entities to fund the operations of the Energy Ombudsman.

Table 21.5: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Attorney-General and Minister for Justice					
Output Group I - The Office of the Ombudsman					
I.1 Decisions on Complaints Referred to the Ombudsman and Health Complaints Commissioner and Right to Information ¹	3 246	4 417	4 219	4 294	4 380
	3 246	4 417	4 219	4 294	4 380
Office of the Ombudsman					
Total Operating Services	3 246	4 417	4 219	4 294	4 380
	3 246	4 417	4 219	4 294	4 380
Appropriation Rollover	93	167	....	....	....
Total Revenue from Appropriation	3 339	4 584	4 219	4 294	4 380
Controlled Revenue from Appropriation	3 339	4 584	4 219	4 294	4 380
	3 339	4 584	4 219	4 294	4 380

Note:

1. The increase in this Output reflects additional revenue from appropriation for 2022-23 Budget initiatives.

Table 21.6: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits	324	383	383	383	383
Receivables ¹	19	48	48	48	48
	343	431	431	431	431
Non-financial assets					
Other assets	406	464	432	400	368
	406	464	432	400	368
Total assets	749	895	863	831	799
Liabilities					
Payables	7	10	10	10	10
Employee benefits	595	568	585	602	619
Total liabilities	602	578	595	612	629
Net assets (liabilities)	147	317	268	219	170
Equity					
Accumulated funds	147	317	268	219	170
Total equity	147	317	268	219	170

Note:

1. The increase in Receivables in 2023 reflects revised estimates based on 30 June 2021 actuals.

Table 21.7: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	3 246	4 417	4 219	4 294	4 380
Appropriation receipts - other	93	167	....	....	....
Other cash receipts	557	557	557	557	557
Total cash inflows	3 896	5 141	4 776	4 851	4 937
Cash outflows					
Employee benefits	(2 744)	(3 627)	(3 465)	(3 507)	(3 559)
Superannuation	(318)	(363)	(407)	(423)	(441)
Supplies and consumables	(739)	(1 054)	(805)	(820)	(833)
Other cash payments	(95)	(97)	(99)	(101)	(104)
Total cash outflows	(3 896)	(5 141)	(4 776)	(4 851)	(4 937)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	324	383	383	383	383
Cash and deposits at the end of the reporting period	324	383	383	383	383

22 TASMANIAN AUDIT OFFICE

AGENCY OUTLINE

The Tasmanian Audit Office provides support and services to the Auditor-General to fulfil his role and responsibilities under the *Audit Act 2008*. The primary responsibility of the Auditor-General and Tasmanian Audit Office is to:

- provide an audit report on the Total State, General Government Sector and Public Account Statements, which form part of the Treasurer's Annual Financial Report;
- conduct audits of financial statements of State entities and audited subsidiaries and issuing audit reports outlining compliance with relevant accounting standards and legislation;
- issue audit reports and other formal communications of audit findings to State entities, audited subsidiaries, responsible Ministers and relevant accountable authorities; and
- report to Parliament on the results of the audits of State entities and audited subsidiaries of State entities in respect of the preceding financial year.

The Auditor-General and Tasmanian Audit Office also undertake performance audits examining the efficiency, effectiveness and economy of State entities and compliance audits examining the compliance by State entities with written laws or their own internal policies. Examinations or investigations are also undertaken for the purpose of:

- examining the accounting and financial management information systems of the Treasurer, State entities or subsidiaries of State entities to determine their effectiveness in achieving or monitoring program results;
- investigating any matter relating to the accounts of the Treasurer, State entities or a subsidiaries of State entities;
- investigating any matter relating to public money or other money, or to public property or other property; and
- examining the performance and exercise of the Employer's functions and powers under the *State Service Act 2000*.

Reports on the results of performance or compliance audits, examinations or investigations are, in the majority of cases, reported to Parliament for its consideration.

This chapter provides financial information about the Output to be delivered by the Office in 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information about the Office can be found at www.audit.tas.gov.au.

KEY DELIVERABLES

Table 22.1 provides a summary of the Budget and Forward Estimates allocations for the key deliverables being undertaken by the Office.

Table 22.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Implementation of Data Analytics	325	339	345	355

Implementation of Data Analytics

Funding is provided on a fixed-term basis to employ additional staff in the Office to implement data analytics into audit processes. The initiative will enable the Office to establish and embed processes, infrastructure and skills for the ongoing use of data analytics for financial and performance audits, providing more insights and value to the users of the financial statements and performance reports.

Ongoing Key Deliverables

In addition to the key deliverables identified above, the ongoing key deliverables for the Office include:

- continuous improvement to financial audit processes and engagement with State entities and audited subsidiaries to ensure financial statements, and audit reports thereon, are issued in a timely manner and in accordance with the requirements of the Audit Act. This will include revisions to the audit methodology and associated tools, in order to further enhance the audit process;
- ongoing development and improvement of Reports to Parliament on outcomes of audits, examinations and investigations through the enhancement of reported information; report style and readability; financial analysis; and more informed commentary;
- ongoing development of the forward program of performance and compliance audits for inclusion in annual plans of work;
- completion of performance and compliance audits as documented in the annual plan of work and, where appropriate, reporting of outcomes to Parliament;
- completion of examinations or investigations within the functions and powers under the Audit Act and, where appropriate, reporting of outcomes to Parliament;
- implementation of the Office's four-year strategic plan 2021-2024; and
- responding to new and revised accounting and auditing standards and contributing to their development at the Exposure Draft stage.

OUTPUT INFORMATION

The Office's Output is provided under the following Output Group:

- Output Group I - Public Sector Performance and Accountability.

Table 22.2 provides an Output Group Expense Summary for the Office.

Table 22.2: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Treasurer</i>					
Output Group I - Public Sector Performance and Accountability					
1.1 Public Sector Performance and Accountability ¹	8 322	8 981	9 150	9 221	9 291
	8 322	8 981	9 150	9 221	9 291
TOTAL	8 322	8 981	9 150	9 221	9 291

Note:

1. The increase in this Output in 2022-23 primarily reflects funding for the Implementation of Data Analytics initiative.

Output Group I: Public Sector Performance and Accountability

1.1 Public Sector Performance and Accountability

This Output enables the Office to provide independent assurance to the Parliament and community on the performance and accountability of the Tasmanian Public Sector. This is achieved through an annual program of:

- attest assurance engagements - where the accountable authority of a state entity or audited subsidiary of a state entity 'attests' the financial statements or other financial information as being true and fair or fairly presented and the Auditor-General or delegate expresses an opinion on that assertion; and
- direct assurance engagements and Parliamentary reporting - which incorporates performance and/or compliance audits, examinations and investigations and, where appropriate, reporting of outcomes therefrom to Parliament.

Table 22.3 provides details of performance measures to be applied in assessing the Office's effectiveness and efficiency in achieving its outcomes.

Table 22.3: Performance Information - Output Group I

Performance Measure	Unit of Measure	2019-20 Actual	2020-21 Actual	2021-22 Target	2022-23 Target
Attest assurance engagements					
Financial statement audit opinions issued within 45 days of receipt of final signed financial statements ¹	%	61	55	100	100
Overall client satisfaction survey ²	%	nm	nm	75	75
Direct assurance engagements and Parliamentary reporting					
Parliamentarian general satisfaction index ²	%	nm	nm	75	75
Overall client satisfaction survey ²	%	nm	nm	75	75
Number of direct assurance engagement reports tabled ³	Number	4	10	6	6
Number of statutory reports on outcomes of financial audits tabled	Number	1	1	1	1
Average number of months direct assurance engagements are completed within ⁴	Average	17.5	12.0	9.0	9.0
Recommendations agreed and acted upon from direct assurance engagement ⁵	%	nm	nm	nm	70
Office-wide Efficiency Indicators					
Total audit costs per \$'000 of public sector transactions	\$	0.4	0.3	0.4	0.4
Total audit costs per \$'000 of public sector assets	\$	0.2	0.2	0.2	0.2
Percentage of total (whole of office) paid hours charged to audit activities ⁶	%	43	48	55	55

nm = not measured

Notes:

1. Financial statement audits are completed on a cyclical basis. Audits of financial statements at 30 June 2020 were completed in 2020-21. The 2019-20 and 2020-21 actuals reflect challenges faced by the Office as a result of the COVID-19 pandemic, including the inability to obtain appropriately skilled staff. The 2020-21 actual has been corrected to reflect the figure reported in the Office's 2020-21 Annual Report.
2. The Satisfaction Indexes are calculated when the Parliamentarian and Client Surveys are conducted. The next survey results are expected in June 2022.
3. The number of reports tabled includes compliance audits and investigations, where applicable. The increase in 2020-21 is due to the deferral of tabling reports during the COVID-19 pandemic. The targeted number of reports is in line with the Auditor-General's annual plan of work.
4. The length of time taken to table direct assurance engagements increased compared to the target, due to COVID-19 restrictions and the complexity of reports.
5. Recommendations agreed and acted upon from direct assurance engagements are determined via follow-up audits. The most recent follow-up audits were conducted in 2017-18. A follow-up report is scheduled to be tabled in Parliament in 2022-23.
6. The lower percentage of total paid hours charged to audit activities in 2019-20 reflects the employment of new staff requiring substantial on-the-job training and an increase in personal and recreational leave taken during the year. The lower percentage in 2020-21 is a result of the effects of the COVID-19 pandemic.

DETAILED BUDGET STATEMENTS

Table 22.4: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating ¹	2 693	3 089	3 182	3 258	3 334
Sales of goods and services	5 587	5 834	5 934	5 934	5 934
Other revenue	30	30	30	30	30
Total revenue	8 310	8 953	9 146	9 222	9 298
Total income	8 310	8 953	9 146	9 222	9 298
Expenses					
Employee benefits ¹	6 048	6 582	6 654	6 722	6 793
Depreciation and amortisation	59	49	49	49	49
Supplies and consumables ¹	1 850	1 981	2 078	2 081	2 080
Other expenses	365	369	369	369	369
Total expenses	8 322	8 981	9 150	9 221	9 291
Net result	(12)	(28)	(4)	1	7
Comprehensive result	(12)	(28)	(4)	1	7

Note:

1. The increase in Appropriation revenue - operating, Employee benefits, and Supplies and consumables in 2022-23 primarily reflects funding for the Implementation of Data Analytics initiative.

Table 22.5: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Treasurer					
Output Group 1 - Public Sector Performance and Accountability					
I.1 Public Sector Performance and Accountability ¹	2 167	2 553	2 636	2 702	2 778
	2 167	2 553	2 636	2 702	2 778
Tasmanian Audit Office					
Total Operating Services	2 167	2 553	2 636	2 702	2 778
	2 167	2 553	2 636	2 702	2 778
Reserved by Law					
Salary and Travelling Allowance, Auditor-General (<i>Audit Act 2008</i>)	526	536	546	556	556
	526	536	546	556	556
Total Revenue from Appropriation	2 693	3 089	3 182	3 258	3 334
Controlled Revenue from Appropriation	2 693	3 089	3 182	3 258	3 334
	2 693	3 089	3 182	3 258	3 334

Note:

1. The increase in this Output in 2022-23 reflects additional revenue from appropriation for the Implementation of Data Analytics initiative.

Table 22.6: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits ¹	2 087	2 551	2 641	2 731	2 821
Receivables ²	828	984	979	974	969
	2 915	3 535	3 620	3 705	3 790
Non-financial assets					
Property, plant and equipment ²	122	212	198	184	170
Intangibles	10	21	21	21	21
Other assets ²	69	117	108	99	90
	201	350	327	304	281
Total assets	3 116	3 885	3 947	4 009	4 071
Liabilities					
Payables ²	79	228	225	222	219
Employee benefits	1 134	1 385	1 461	1 532	1 597
Superannuation	138	129	129	129	129
Other liabilities ³	396	639	632	625	618
Total liabilities	1 747	2 381	2 447	2 508	2 563
Net assets (liabilities)	1 369	1 504	1 500	1 501	1 508
Equity					
Accumulated funds	201	336	332	333	340
Other Equity	1 168	1 168	1 168	1 168	1 168
Total equity	1 369	1 504	1 500	1 501	1 508

Notes:

1. The increase in Cash and deposits in 2023 reflects the receipt of audit fees from 2021-22 due to delays in the delivery of the audit program as a result of the COVID-19 pandemic.
2. The increase in this item in 2023 reflects revised estimates based on 30 June 2021 actuals.
3. The increase in Other liabilities in 2023 reflects revenue received in advance, which is expected to be higher due to changes in the timing of the audit program.

Table 22.7: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	2 693	3 089	3 182	3 258	3 334
Sales of goods and services	5 790	6 087	6 187	6 187	6 187
GST receipts	672	672	672	672	672
Other cash receipts	30	30	30	30	30
Total cash inflows	9 185	9 878	10 071	10 147	10 223
Cash outflows					
Employee benefits	(5 687)	(6 079)	(6 121)	(6 168)	(6 215)
Superannuation	(616)	(677)	(707)	(733)	(763)
GST payments	(672)	(672)	(672)	(672)	(672)
Supplies and consumables	(1 813)	(1 994)	(2 091)	(2 094)	(2 093)
Other cash payments	(365)	(369)	(369)	(369)	(369)
Total cash outflows	(9 153)	(9 791)	(9 960)	(10 036)	(10 112)
Net cash from (used by) operating activities	32	87	111	111	111
Cash flows from investing activities					
Payments for acquisition of non-financial assets	(171)	(111)	(21)	(21)	(21)
Net cash from (used by) investing activities	(171)	(111)	(21)	(21)	(21)
Net increase (decrease) in cash and cash equivalents held	(139)	(24)	90	90	90
Cash and deposits at the beginning of the reporting period	2 226	2 575	2 551	2 641	2 731
Cash and deposits at the end of the reporting period	2 087	2 551	2 641	2 731	2 821

23 TOURISM TASMANIA

AGENCY OUTLINE

Tourism Tasmania is a State Authority operating under the *Tourism Tasmania Act 1996*. It is governed by a Board of seven members appointed by the Governor on the recommendation of the Minister. The Agency supports the Minister for Tourism, the Hon Jeremy Rockliff MP.

Tourism Tasmania's role is as a demand generator, brand builder and leader in the visitor economy. Its purpose is to connect travellers emotionally and culturally with Tasmania, drive visitation and lead a sustainable visitor economy that delivers social, environmental and economic value for all Tasmanians.

The Agency delivers its purpose through a market facing program to encourage visitation, working closely with air and sea access partners to ensure strong frequency and affordable access capacity for visitors and Tasmanians, and by leading destination management to ensure the benefits of a strong visitor economy are valued by our visitors, industry and community.

Tourism Tasmania's programs are a key pillar of the *T21 Visitor Economy Action Plan 2020-2022*, partnering with industry to deliver on T21 goals. The Agency's marketing program celebrates the identifiable character and spirit that makes Tasmania a special place and contributes knowledge and expertise to the tourism sector to inform policy and visitor economy strategy.

Tourism Tasmania will continue to work in partnership with the many stakeholders involved in the visitor economy to support and lead the development of the *T21 Visitor Economy Strategy, 2030*. The Strategy will set a shared and common vision for government and industry with a deliberate agenda for responsible and sustainable tourism - holistically, environmentally, culturally, economically and at a community level.

This chapter details Tourism Tasmania's financial information for 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information on Tourism Tasmania is provided at www.tourismtasmania.com.au.

KEY DELIVERABLES

Table 23.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by Tourism Tasmania.

Table 23.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Securing Recovery and Maximising Tasmania's Visitor Economy Future	3 000	3 000	2 000	2 000

Securing Recovery and Maximising Tasmania's Visitor Economy Future

To secure recovery and maximise Tasmania's visitor economy future, it is critical to continue to drive visitation from domestic markets, support a targeted international approach as borders reopen and invest in new initiatives now to accelerate opportunities for the future.

Funding of \$10 million is provided for this initiative to enable the delivery of marketing activity in expanded domestic markets. The expanded market approach enables the Agency to address market volatility through a balanced portfolio, mitigate competition from other destinations and maintain domestic air capacity into the state to support industry recovery, drive demand and provide better access services for Tasmanians.

OUTPUT INFORMATION

The Output of the Agency is provided under:

- Output Group I - Tourism.

Table 23.2 provides an Output Group Expense Summary for Tourism Tasmania.

Table 23.2: Output Group Expense Summary

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Minister for Tourism</i>					
Output Group I - Tourism					
I.1 Tourism ¹	52 223	43 276	38 415	37 935	32 536
	52 223	43 276	38 415	37 935	32 536
TOTAL	52 223	43 276	38 415	37 935	32 536

Note:

1. The decrease in Tourism in 2023-24 primarily reflects the profile of funding from the Australian Government for the Recovery for Regional Tourism Program. The decrease in 2025-26 reflects the completion of the 2021-22 Budget initiative for Tourism Marketing.

Output Group I: Tourism

1.1 Tourism

Tourism Tasmania's purpose is to connect travellers culturally and emotionally with the State, delivering social and economic benefits shared with all Tasmanians.

This Output primarily undertakes a program of marketing activities that focus on building a strong distinctive tourism brand and delivering marketing campaigns to appeal to targeted customer segments. This is achieved through paid media activities, earned media opportunities and communicating directly with consumers through digital communication channels to ensure Tasmania's marketing messages are optimised in key Australian and international markets.

The Output includes commercial marketing partnerships with access partners, retail travel networks, online travel retailers, and other distributors of Tasmanian tourism products to stimulate holiday sales and bookings to Tasmania.

This Output supports the development and growth of a strong regional tourism network and ensures that the future development and growth of Tasmania's economy is matched with access capability.

Table 23.3: Performance Information - Output Group I

Performance Measure	Unit of Measure	2019-20 Actual ¹	2020-21 Actual ²	2021-22 Actual ³	2022-23 Target ⁴
Visitors to Tasmania ⁵	'000	1 025	574	na	na
Interstate leisure visitation to Tasmania ⁶	'000	637	474	na	na
International leisure visitation to Tasmania ⁷	'000	136	na	na	na
Visitor expenditure	\$'000	1 999	1 457	na	na
Local tourism strategies with Regional Tourism Organisations	Number	4	4	4	4

Source: *Tourism Research Australia for International Visitor Survey and Tourism Tasmania for Tasmanian Visitor Survey.*

Notes:

1. The 2019-20 figures reflect nine months of visitor data as the capture of Tasmanian Visitor Survey (TVS) data ceased in late March 2020 due to the COVID-19 pandemic.
2. The 2020-21 figures reflect eight months of visitor data as the capture of TVS data recommenced in November 2020 due to the COVID-19 pandemic.
3. The 2021-22 actual visitor data was not available at the time of publication. The *T21 Visitor Economy Action Plan 2020-22*, released in August 2020, to assist the recovery of the Tasmanian tourism industry from the impacts of the COVID-19 pandemic, strives to restore the value of visitor spending in Tasmania to pre-pandemic December 2019 levels or a target of \$2.5 billion by the end of 2022.
4. Planning for the T21 Visitor Economy Strategy 2030 has been reactivated through the T21 Steering Committee and Premier's Visitor Economy Advisory Council. Performance measures for Tourism Tasmania will be reset to align with T21 targets.
5. Visitors to Tasmania travelling on scheduled air and sea services sourced from TVS.
6. Includes holiday and VFR (visiting friends and relatives) only, sourced from TVS. It does not include visitors to Tasmania for business, education or other purposes.
7. Includes holiday and VFR only, sourced from the International Visitor Survey. It does not include visitors to Tasmania for business, education or other purposes.

DETAILED BUDGET STATEMENTS

Table 23.4: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Appropriation revenue - operating ¹	38 793	40 084	37 678	37 198	31 799
Other revenue from government	....	345	....	....	....
Grants ²	5 700	8 409	....	....	....
Other revenue	702	708	715	715	715
Total revenue	45 195	49 546	38 393	37 913	32 514
Total income	45 195	49 546	38 393	37 913	32 514
Expenses					
Employee benefits	7 977	8 058	8 291	8 530	8 942
Depreciation and amortisation	22	22	22	22	22
Supplies and consumables ²	41 899	32 403	27 623	26 874	21 030
Grants and subsidies	2 255	2 589	2 271	2 298	2 326
Other expenses	70	204	208	211	216
Total expenses	52 223	43 276	38 415	37 935	32 536
Net result	(7 028)	6 270	(22)	(22)	(22)
Comprehensive result	(7 028)	6 270	(22)	(22)	(22)

Notes:

1. The variation in Appropriation revenue - operating primarily reflects the completion of the 2021-22 Budget initiative for Tourism Marketing.
2. The variation in Grants and Supplies and consumables reflects the profile of grant funding and associated expenditure for the Australian Government's Recovery for Regional Tourism Program.

Table 23.5: Revenue from Appropriation by Output

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Tourism					
Output Group I - Tourism					
I.1 Tourism ¹	38 793	40 084	37 678	37 198	31 799
	38 793	40 084	37 678	37 198	31 799
Tourism Tasmania					
Total Operating Services	38 793	40 084	37 678	37 198	31 799
	38 793	40 084	37 678	37 198	31 799
Appropriation Rollover	....	345	....	....	....
Total Revenue from Appropriation	38 793	40 429	37 678	37 198	31 799
Controlled Revenue from Appropriation	38 793	40 429	37 678	37 198	31 799
	38 793	40 429	37 678	37 198	31 799

Notes:

1. The variation in revenue from appropriation for Tourism primarily reflects the completion of the 2021-22 Budget initiative for Tourism Marketing.

Table 23.6: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits ¹	(135)	712	712	712	712
Receivables ¹	....	852	852	852	852
Other financial assets ¹	271	....	....	....	....
	136	1 564	1 564	1 564	1 564
Non-financial assets					
Property, plant and equipment	280	223	201	179	157
Other assets ¹	453	238	238	238	238
	733	461	439	417	395
Total assets	869	2 025	2 003	1 981	1 959
Liabilities					
Payables ¹	85	633	633	633	633
Employee benefits ¹	1 635	1 577	1 577	1 577	1 577
Other liabilities ¹	12	10	10	10	10
Total liabilities	1 732	2 220	2 220	2 220	2 220
Net assets (liabilities)	(863)	(195)	(217)	(239)	(261)
Equity					
Accumulated funds	(863)	(195)	(217)	(239)	(261)
Total equity	(863)	(195)	(217)	(239)	(261)

Note:

1. The variation in this item reflects revised estimates based on 30 June 2021 actuals.

Table 23.7: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Appropriation receipts - operating	38 793	40 084	37 678	37 198	31 799
Appropriation receipts - other	....	345	....	....	....
Grants	5 700	2 736	....	....	....
Other cash receipts	702	708	715	715	715
Total cash inflows	45 195	43 873	38 393	37 913	32 514
Cash outflows					
Employee benefits	(7 011)	(7 047)	(7 227)	(7 419)	(7 779)
Superannuation	(966)	(1 011)	(1 064)	(1 111)	(1 163)
Grants and subsidies	(2 255)	(2 589)	(2 271)	(2 298)	(2 326)
Supplies and consumables	(41 899)	(32 403)	(27 623)	(26 874)	(21 030)
Other cash payments	(70)	(204)	(208)	(211)	(216)
Total cash outflows	(52 201)	(43 254)	(38 393)	(37 913)	(32 514)
Net cash from (used by) operating activities	(7 006)	619	....	....	....
Net increase (decrease) in cash and cash equivalents held	(7 006)	619	....	....	....
Cash and deposits at the beginning of the reporting period¹	6 871	93	712	712	712
Cash and deposits at the end of the reporting period	(135)	712	712	712	712

Note:

1. The decrease in Cash and deposits during 2021-22 primarily reflects the timing of expenditure of the component of grant revenue from the Australian Government for the Recovery for Regional Tourism Program, which was received in 2020-21 and will be expended in 2021-22.

PART 3:

STATUTORY AUTHORITIES

24 INLAND FISHERIES SERVICE

AUTHORITY OUTLINE

Under the *Inland Fisheries Act 1995*, the Director of Inland Fisheries, through the Inland Fisheries Service, manages fisheries in all inland waters, which includes lakes, rivers, farm dams, registered private fisheries, ponds and aquaria.

The IFS has primary responsibility to:

- manage, control, protect, develop, improve, maintain and regulate salmon fisheries, fisheries in inland waters and freshwater fish;
- stock inland waters with fish;
- create, improve and maintain access to inland waters;
- provide facilities in respect of access to inland waters;
- carry out research and investigation into matters relating to salmon fisheries and fisheries in inland waters; and
- collect, publish and disseminate information relating to freshwater fish and inland waters.

The responsible Minister is the Minister for Primary Industries and Water, Hon Jo Palmer MLC, and the supporting agency is the Department of Natural Resources and Environment Tasmania.

This chapter provides the IFS's financial information for 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information on the IFS is provided at www.ifs.tas.gov.au.

KEY DELIVERABLES

The IFS will continue to deliver initiatives funded in the 2021-22 Budget, including:

- providing new and upgraded facilities and amenities for inland fishing and improved access;
- encouraging youth participation in angling by waiving junior angling fees; and
- implementing the Government's Tagged Trout Promotion to encourage participation in the recreational trout fishery and supporting tourism in regional communities.

DETAILED BUDGET STATEMENTS

Table 24.1: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Grants ¹	1 721	1 470	1 453	1 478	1 239
Sales of goods and services	684	693	710	727	744
Fees and fines	1 518	1 589	1 640	1 692	1 744
Interest	21	10	11	12	13
Total revenue	3 944	3 762	3 814	3 909	3 740
Total income	3 944	3 762	3 814	3 909	3 740
Expenses					
Employee benefits	2 265	2 352	2 399	2 447	2 496
Depreciation and amortisation	229	226	226	226	226
Supplies and consumables ²	1 342	1 439	1 393	1 414	1 269
Total expenses	3 836	4 017	4 018	4 087	3 991
Net result	108	(255)	(204)	(178)	(251)
Comprehensive result	108	(255)	(204)	(178)	(251)

Notes:

1. The variation in Grants reflects additional funding for 2021 election commitments and the completion of fixed term 2020-21 Budget initiatives.
2. The variation in Supplies and consumables reflects the resumption of business activities, especially related to field work and the Trout Weekend.

Table 24.2: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits ¹	1 078	1 620	1 560	1 566	1 444
Investments	572	630	630	630	630
Receivables	119	125	130	130	110
	1 769	2 375	2 320	2 326	2 184
Non-financial assets					
Property, plant and equipment	3 477	3 220	3 175	3 109	3 047
Infrastructure	1 146	1 212	1 079	960	921
Investment property	3 200	3 238	3 280	3 290	3 295
	7 823	7 670	7 534	7 359	7 263
Total assets	9 592	10 045	9 854	9 685	9 447
Liabilities					
Payables	55	63	66	70	73
Employee benefits	780	757	767	772	782
Total liabilities	835	820	833	842	855
Net assets (liabilities)	8 757	9 225	9 021	8 843	8 592
Equity					
Reserves	2 754	2 754	2 754	2 754	2 754
Accumulated funds	2 803	3 271	3 067	2 889	2 638
Other Equity	3 200	3 200	3 200	3 200	3 200
Total equity	8 757	9 225	9 021	8 843	8 592

Note:

1. The increase in Cash and deposits in 2023 reflects forecast revenue from licence fees and revised cash flows for initiatives funded in previous Budgets.

Table 24.3: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Grants	1 721	1 470	1 453	1 478	1 239
Sales of goods and services	684	693	710	727	744
Fees and fines	1 518	1 589	1 640	1 692	1 744
GST receipts	129	144	139	141	127
Interest received	21	10	11	12	13
Total cash inflows	4 073	3 906	3 953	4 050	3 867
Cash outflows					
Employee benefits	(2 053)	(2 122)	(2 164)	(2 208)	(2 252)
Superannuation	(212)	(230)	(235)	(239)	(244)
GST payments	(63)	(69)	(71)	(73)	(74)
Supplies and consumables	(1 342)	(1 439)	(1 393)	(1 414)	(1 269)
Total cash outflows	(3 670)	(3 860)	(3 863)	(3 934)	(3 839)
Net cash from (used by) operating activities	403	46	90	116	28
Cash flows from investing activities					
Payments for acquisition of non-financial assets	(250)	(156)	(150)	(110)	(150)
Net cash from (used by) investing activities	(250)	(156)	(150)	(110)	(150)
Net increase (decrease) in cash and cash equivalents held	153	(110)	(60)	6	(122)
Cash and deposits at the beginning of the reporting period	925	1 730	1 620	1 560	1 566
Cash and deposits at the end of the reporting period	1 078	1 620	1 560	1 566	1 444

25 MARINE AND SAFETY TASMANIA

AUTHORITY OUTLINE

Marine and Safety Tasmania seeks to be widely recognised as a proactive, approachable and knowledgeable organisation that performs the functions required under the *Marine and Safety Authority Act 1997*. These functions are to:

- ensure the safe operation of recreational and commercial vessels;
- provide and manage marine facilities;
- manage environmental issues relating to vessels; and
- perform the functions delegated to the Authority by the Australian Maritime Safety Authority.

The responsible Minister is the Minister for Infrastructure and Transport, Hon Michael Ferguson MP, and the supporting agency is the Department of State Growth.

This chapter provides MAST's financial information for 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information on MAST is provided at www.mast.tas.gov.au.

KEY DELIVERABLES

Bridport Foreshore

MAST will continue to deliver the 2021-22 Budget initiative to upgrade the Bridport Foreshore infrastructure to support the growing number of recreational fishers, boaters and beachgoers.

The upgrades include improvement to the existing boat ramp to enable greater tide access, construction of a public jetty with a low landing and wave attenuating fenders to enable safe boarding of boats and inclusion of a wave screen attached to the jetty to attenuate wave action in the landing area.

Detailed environmental and engineering studies will also be undertaken to inform further development of a potential future new river entrance and port expansion.

DETAILED BUDGET STATEMENTS

Table 25.1: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Grants ¹	8 672	1 345	1 384	1 413	1 448
Sales of goods and services ²	4 912	3 600	5 960	5 126	3 993
Interest	24	25	25	25	25
Total revenue	13 608	4 970	7 369	6 564	5 466
Net gain/(loss) on non-financial assets ³	(764)	(763)	....	....	....
Total income	12 844	4 207	7 369	6 564	5 466
Expenses					
Employee benefits	2 009	2 101	2 144	2 187	2 231
Depreciation and amortisation	1 393	1 408	1 383	1 338	1 303
Supplies and consumables	5 796	3 887	4 202	4 162	4 211
Grants and subsidies ⁴	5 300	2 000	2 000	....	....
Total expenses	14 498	9 396	9 729	7 687	7 745
Net result	(1 654)	(5 189)	(2 360)	(1 123)	(2 279)
Comprehensive result	(1 654)	(5 189)	(2 360)	(1 123)	(2 279)

Notes:

1. The variation in Grants primarily reflects the provision of additional funding of \$5 million in 2021-22 for the Bridport Foreshore initiative.
2. The variation in Sales of goods and services primarily reflects timing of renewals for recreational boating licenses, which occur every three years.
3. The Net loss on non-financial assets reflects the transfer of the Binalong Bay Breakwater to the Break O'Day Council. The transfer, originally budgeted to occur in 2021-22, is now planned for 2022-23.
4. The variation in Grants and subsidies reflects the revised expenditure profile for completion of the Bridport Foreshore infrastructure upgrades.

Table 25.2: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits ¹	5 014	7 007	5 962	6 031	4 922
Receivables	237	86	95	90	90
	5 251	7 093	6 057	6 121	5 012
Non-financial assets					
Property, plant and equipment ²	185	157	115	98	92
Infrastructure	30 103	32 781	31 588	30 409	29 252
Other assets	3	129	780	636	504
	30 291	33 067	32 483	31 143	29 848
Total assets	35 542	40 160	38 540	37 264	34 860
Liabilities					
Payables ³	404	287	1 085	919	847
Employee benefits	592	735	677	690	637
Total liabilities	996	1 022	1 762	1 609	1 484
Net assets (liabilities)	34 546	39 138	36 778	35 655	33 376
Equity					
Reserves	21 258	24 936	24 936	24 936	24 936
Accumulated funds	3 349	4 263	1 903	780	(1 499)
Other Equity	9 939	9 939	9 939	9 939	9 939
Total equity	34 546	39 138	36 778	35 655	33 376

Notes:

1. The variation in Cash and deposits primarily reflects the impact of the receipt of triennial licence renewal income and the timing of expenditure for the Bridport Foreshore initiative.
2. The decrease in Property, plant and equipment primarily reflects a decrease in right of use assets for various MAST office leases.
3. The increase in Payables in 2024 reflects the estimated timing of creditor payments for budgeted project works.

Table 25.3: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Grants	8 672	1 345	1 384	1 413	1 448
Sales of goods and services	4 912	3 600	5 960	5 126	3 993
GST receipts	640	410	509	496	518
Interest received	24	25	25	25	25
Total cash inflows	14 248	5 380	7 878	7 060	5 984
Cash outflows					
Employee benefits	(1 827)	(1 910)	(1 949)	(1 988)	(2 028)
Superannuation	(182)	(191)	(195)	(199)	(203)
GST payments	(581)	(398)	(295)	(415)	(441)
Grants and subsidies	(5 300)	(2 000)	(2 000)	....	....
Supplies and consumables	(5 796)	(3 985)	(4 286)	(4 213)	(4 245)
Total cash outflows	(13 686)	(8 484)	(8 725)	(6 815)	(6 917)
Net cash from (used by) operating activities	562	(3 104)	(847)	245	(933)
Cash flows from investing activities					
Payments for acquisition of non-financial assets ¹	(720)	....	....	....	....
Net cash from (used by) investing activities	(720)	....	....	....	....
Cash flows from financing activities					
Net borrowings	(131)	(190)	(198)	(176)	(176)
Net cash from (used by) financing activities	(131)	(190)	(198)	(176)	(176)
Net increase (decrease) in cash and cash equivalents held	(289)	(3 294)	(1 045)	69	(1 109)
Cash and deposits at the beginning of the reporting period	5 303	10 301	7 007	5 962	6 031
Cash and deposits at the end of the reporting period	5 014	7 007	5 962	6 031	4 922

Note:

1. The decrease in Payments for acquisition of non-financial assets primarily reflects the completion of jetty upgrades including replacement of the Cygnet Jetty.

26 ROYAL TASMANIAN BOTANICAL GARDENS

AUTHORITY OUTLINE

The Royal Tasmanian Botanical Gardens is a Statutory Authority, established by the *Royal Tasmanian Botanical Gardens Act 2002* and managed by the RTBG Board. The seven member Board is appointed by and reports to the Minister for Parks, and is responsible for managing, conserving and enhancing the Gardens in accordance with the Act.

The responsible Minister is the Minister for Parks, Hon Jacqui Petrusma MP, and the supporting agency is the Department of Natural Resources and Environment Tasmania.

The vision of the RTBG is to create and maintain an exceptional garden that enriches Tasmania's social and cultural life, educates the community about the importance of plants, and contributes to the conservation of the flora of Tasmania and the world.

The RTBG is Australia's second oldest botanical gardens and was established in 1818. The Gardens is home to the largest collection of mature conifers in the Southern Hemisphere and has the only subantarctic plant house in the world.

The mission of the RTBG is to sustainably manage the Gardens, conserve and develop its living collections and heritage, and create and deliver an exemplary and enlightening visitor experience and thriving organisational culture.

This chapter provides the RTBG's financial information for 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information on the RTBG is provided at www.rtbg.tas.gov.au.

KEY DELIVERABLES

Table 26.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables of the Authority.

Table 26.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Additional Operational Support	200	200	200	200
Review of the Strategic Master Plan	250	....	....	....

Additional Operational Support

Additional funding is provided on a permanent basis from 2022-23 to increase the Government's contribution towards the operation of the RTBG to support the management, conservation and enhancement of the Gardens.

Review of the Strategic Master Plan

Additional funding is provided in 2022-23 for the review of the Strategic Master Plan for the Gardens. The review will require project management and consultancy services. The Department of Natural Resources and Environment Tasmania will also provide in-kind services to support the review.

DETAILED BUDGET STATEMENTS

Table 26.2: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Grants ¹	3 188	3 605	3 447	3 516	3 598
Sales of goods and services	1 010	967	1 009	1 028	1 048
Interest	20	20	20	15	10
Other revenue	115	226	237	249	261
Total revenue	4 333	4 818	4 713	4 808	4 917
Total income	4 333	4 818	4 713	4 808	4 917
Expenses					
Employee benefits ²	2 883	3 159	3 163	3 227	3 293
Depreciation and amortisation	530	490	490	562	640
Supplies and consumables ³	1 450	1 873	1 774	1 823	1 870
Total expenses	4 863	5 522	5 427	5 612	5 803
Net result	(530)	(704)	(714)	(804)	(886)
Comprehensive result	(530)	(704)	(714)	(804)	(886)

Notes:

1. The variation in Grants in 2022-23 and over the Forward Estimates reflects funding for the Review of the Strategic Master Plan and Additional Operational Support.
2. The increase in Employee benefits reflects the filling of positions that were previously vacant and resourcing to undertake the Review of the Strategic Master Plan.
3. The increase in Supplies and consumables primarily reflects the expenditure of donation funds on RTBG Board approved projects.

Table 26.3: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits ¹	7 506	6 992	3 386	144	(102)
Receivables	57	76	76	76	76
	7 563	7 068	3 462	220	(26)
Non-financial assets					
Inventories	90	90	90	90	90
Property, plant and equipment ¹	11 703	12 358	15 480	18 163	17 769
Infrastructure	3 952	3 900	3 686	3 456	3 226
Other assets	35	106	106	106	106
	15 780	16 454	19 362	21 815	21 191
Total assets	23 343	23 522	22 824	22 035	21 165
Liabilities					
Payables	40	105	105	105	105
Employee benefits	810	758	774	789	805
Other liabilities	81	175	175	175	175
Total liabilities	931	1 038	1 054	1 069	1 085
Net assets (liabilities)	22 412	22 484	21 770	20 966	20 080
Equity					
Reserves	16 706	17 494	17 494	17 494	17 494
Accumulated funds	5 706	4 990	4 276	3 472	2 586
Total equity	22 412	22 484	21 770	20 966	20 080

Note:

1. The variation in Cash and deposits, and Property, plant and equipment from 2023 primarily reflects the timing of the construction of the new Visitor Centre.

Table 26.4: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Grants	3 188	3 605	3 447	3 516	3 598
Sales of goods and services	1 010	967	1 009	1 028	1 048
GST receipts	166	186	469	438	170
Interest received	20	20	20	15	10
Other cash receipts	115	226	237	249	261
Total cash inflows	4 499	5 004	5 182	5 246	5 087
Cash outflows					
Employee benefits	(2 555)	(2 800)	(2 788)	(2 844)	(2 903)
Superannuation	(328)	(359)	(375)	(383)	(390)
GST payments	(166)	(186)	(469)	(438)	(170)
Supplies and consumables	(1 450)	(1 873)	(1 774)	(1 823)	(1 870)
Total cash outflows	(4 499)	(5 218)	(5 406)	(5 488)	(5 333)
Net cash from (used by) operating activities	....	(214)	(224)	(242)	(246)
Cash flows from investing activities					
Payments for acquisition of non-financial assets	(378)	(300)	(3 382)	(3 000)	....
Net cash from (used by) investing activities	(378)	(300)	(3 382)	(3 000)	....
Net increase (decrease) in cash and cash equivalents held	(378)	(514)	(3 606)	(3 242)	(246)
Cash and deposits at the beginning of the reporting period	7 884	7 506	6 992	3 386	144
Cash and deposits at the end of the reporting period	7 506	6 992	3 386	144	(102)

27 STATE FIRE COMMISSION

AUTHORITY OUTLINE

The primary purpose of the State Fire Commission is to minimise the social, economic and environmental impact on the Tasmanian community of fire and other emergencies. This is achieved through implementing strategies for the Tasmania Fire Service and the State Emergency Service that develop resilience to prevent and prepare for emergencies.

The Commission is also responsible for:

- managing incidents involving hazardous materials, including response to terrorist incidents involving chemical, biological and radiological agents;
- road crash rescue (in Hobart, Launceston, Burnie, Devonport and surrounding areas);
- providing an Urban Search and Rescue capability to manage the rescue of people from collapsed buildings and structures;
- a range of community fire safety programs that guard against structural fire and bushfire;
- fire investigations; and
- coordinating Fuel Reduction Program activities on behalf of the Government.

Under governance arrangements established in 2014-15, the State Emergency Service also reports through the Chief Officer of the Tasmania Fire Service. These arrangements build upon existing relationships between volunteer organisations across the broader emergency services spectrum and reflect the close alignment in the delivery of services.

The State Fire Commission reports to the Minister for Police, Fire and Emergency Management, Hon Jacqui Petrusma MP, and the supporting agency is the Department of Police, Fire and Emergency Management. The Commission delivers all its services through its operational arm, the Tasmania Fire Service.

This chapter provides the State Fire Commission's financial information for 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information on the Commission can be found at www.fire.tas.gov.au.

KEY DELIVERABLES

Table 27.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Commission.

Table 27.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Automated Regional Sandbag Filling Machines ¹	210	....	....	....
Fire and Emergency Services Volunteer Grants Program ¹	500	....	....	....
Operationalise Sorell Emergency Services Hub ¹	420	....	....	....
Remote Area Teams ¹	160	160	160	160

Note:

1. Funding for this initiative is appropriated to the Department of Police, Fire and Emergency Management. For more information refer to chapter 9 of this Budget Paper.

Automated Regional Sandbag Filling Machines

This initiative provides for the procurement of automated sandbag filling machines to increase the State Emergency Service capability to respond to flood risk within Tasmanian communities.

Fire and Emergency Services Volunteer Grants Program

This funding is provided to continue an existing initiative that provides for all Volunteer Units from the TFS and the SES to apply for upgrades to equipment. This brings the total funding for this initiative to \$2 million over the Budget and Forward Estimates.

Operationalise Sorell Emergency Services Hub

This initiative will provide additional resources for the new Sorell SES Unit, including rescue vehicles and a storm trailer. This will ensure that when the Sorell Emergency Services Hub is complete, volunteers can respond to emergency events as required.

Remote Area Teams

This initiative will continue to develop, sustain and grow the Remote Area Teams capacity from suitable volunteer firefighters around the State. Selected volunteers will undergo helicopter insertion training and gain firefighting skills in this specialised field.

Ongoing Key Deliverables

In addition to the key deliverables identified in the above table, the ongoing key deliverables for the State Fire Commission include:

- continuation of the Volunteer Brigade Equipment Upgrades initiative to provide standardised equipment to volunteer brigades and units in areas such as personal protective equipment and communications;
- implementation of the Firefighting Appliance Replacement Program to ensure that all fire appliances remain viable for operation in a safe and effective manner;
- implementation of the Fire Station Build Program for capital upgrades to Commission facilities, which includes a combination of refurbishment and replacement of fire stations;
- continuation of the Fuel Reduction Program and bushfire risk reduction activities across the State;
- Regional emergency management planning and development to support municipal authorities with emergency management planning as well as providing education assistance; and
- ongoing delivery of SES Community Protection Planning for Flood and Storm Hazard initiatives.

DETAILED BUDGET STATEMENTS

Table 27.2: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Grants ¹	14 999	10 350	9 668	7 375	5 258
Taxation ²	85 393	92 675	96 824	101 139	105 629
Sales of goods and services	6 366	6 493	6 623	6 755	6 890
Fees and fines ³	176	....	....	....	....
Interest	250	250	250	250	250
Other revenue ³	8 617	9 110	9 164	9 218	9 272
Total revenue	115 801	118 878	122 529	124 737	127 299
Total income	115 801	118 878	122 529	124 737	127 299
Expenses					
Employee benefits	58 476	60 346	60 505	61 816	63 269
Depreciation and amortisation	6 390	6 390	6 390	6 390	6 390
Supplies and consumables ⁴	28 748	39 176	40 834	42 147	41 032
Grants and subsidies	713	....	....	....	....
Borrowing costs	35	35	35	35	....
Other expenses ⁵	19 843	16 611	16 883	17 231	17 588
Total expenses	114 205	122 558	124 647	127 619	128 279
Net result	1 596	(3 680)	(2 118)	(2 882)	(980)
Comprehensive result	1 596	(3 680)	(2 118)	(2 882)	(980)

Notes:

1. The decrease in Grants reflects the cessation of fixed-term funding arrangements for previous Budget initiatives.
2. The increase in Taxation reflects the anticipated profile of the revenue from the Fire Service Contribution, Insurance Fire Levy and Motor Vehicle Fire Levy over the Forward Estimates.
3. The decrease in Fees and fines and increase in Other revenue reflects a reclassification of revenues.
4. The increase in Supplies and consumables primarily reflects the profile of expenditure for previous Budget initiatives.
5. The variation in Other expenses reflects the completion of funding associated with the Australian Fire Danger Rating System project, a variation to the timing of recruit course expenditure and the conclusion of other initiatives.

Table 27.3: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits ¹	11 178	9 567	3 385	(3 864)	(8 380)
Receivables	2 734	3 554	3 554	3 554	3 554
Other financial assets	2 481	2 481	2 481	2 481	2 481
	16 393	15 602	9 420	2 171	(2 345)
Non-financial assets					
Inventories	1 905	1 905	1 905	1 905	1 905
Property, plant and equipment ²	128 481	129 176	132 440	136 177	139 914
Other assets	1 196	1 196	1 196	1 196	1 196
	131 582	132 277	135 541	139 278	143 015
Total assets	147 975	147 879	144 961	141 449	140 670
Liabilities					
Payables	8 598	8 798	8 998	9 198	9 398
Interest bearing liabilities ³	3 830	1 830	830	....	....
Employee benefits ⁴	14 324	11 981	11 981	11 981	11 982
Superannuation	994	994	994	994	994
Total liabilities	27 746	23 603	22 803	22 173	22 374
Net assets (liabilities)	120 229	124 276	122 158	119 276	118 296
Equity					
Reserves	45 698	45 698	45 698	45 698	45 698
Accumulated funds	74 531	78 578	76 460	73 578	72 598
Total equity	120 229	124 276	122 158	119 276	118 296

Notes:

1. The Commission has reflected temporary borrowings as negative cash, pending reclassification. This has no impact on net assets and net debt.
2. The increase in Property, plant and equipment reflects planned investment in fire appliances and station improvements at Campbell Town, Marrawah, Southport, Derby, Bridport and Wynyard.
3. The decrease in Interest bearing liabilities reflects the repayment of a loan held by the Commission.
4. The decrease in Employee benefits in 2023 reflects an anticipated increase in the use of leave benefits that have accumulated during the COVID-19 pandemic.

Table 27.4: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Grants	14 999	10 350	9 668	7 375	5 258
Taxation	85 393	92 675	96 824	101 139	105 629
Sales of goods and services	6 366	6 493	6 623	6 755	6 890
Fees and fines	176	180	184	188	192
Interest received	250	250	250	250	250
Other cash receipts	8 617	8 930	8 980	9 030	9 080
Total cash inflows	115 801	118 878	122 529	124 737	127 299
Cash outflows					
Employee benefits	(51 895)	(53 570)	(53 707)	(54 864)	(56 153)
Superannuation	(6 581)	(6 776)	(6 798)	(6 952)	(7 115)
Borrowing costs	(35)	(35)	(35)	(35)	....
Grants and subsidies	(713)	....	....	....	....
Supplies and consumables	(28 908)	(38 978)	(40 634)	(41 947)	(40 832)
Other cash payments	(19 843)	(16 611)	(16 883)	(17 231)	(17 588)
Total cash outflows	(107 975)	(115 970)	(118 057)	(121 029)	(121 688)
Net cash from (used by) operating activities	7 826	2 908	4 472	3 708	5 611
Cash flows from investing activities					
Payments for acquisition of non-financial assets	(9 292)	(9 366)	(10 004)	(10 477)	(10 477)
Proceeds from the disposal of non-financial assets	350	350	350	350	350
Net cash from (used by) investing activities	(8 942)	(9 016)	(9 654)	(10 127)	(10 127)
Cash flows from financing activities					
Net borrowings	....	(1 000)	(1 000)	(830)	....
Net cash from (used by) financing activities	....	(1 000)	(1 000)	(830)	....
Net increase (decrease) in cash and cash equivalents held	(1 116)	(7 108)	(6 182)	(7 249)	(4 516)
Cash and deposits at the beginning of the reporting period	12 294	16 675	9 567	3 385	(3 864)
Cash and deposits at the end of the reporting period	11 178	9 567	3 385	(3 864)	(8 380)

AUTHORITY OUTLINE

TasTAFE is a Statutory Authority established by the *Training and Workforce Development Act 2013*. Governed by a Board of Directors, TasTAFE is the single public sector entity responsible for post compulsory Vocational Education and Training in Tasmania. Through its status as a registered training organisation with the Australian Skills Quality Authority, its role is to enable Tasmanians to gain skills and qualifications needed for the State's workforce and to support the community to succeed and prosper.

TasTAFE is the largest public vocational education and training provider in Tasmania, providing the majority of vocational training for Tasmanian businesses. TasTAFE operates in the contestable training market in Tasmania and in the commercial international student market. It services the training needs of individual learners as well as providing training services to Tasmanian employers and their employees.

The scope of training provided by TasTAFE aims to support the economic and policy priorities of the Tasmanian Government, business and industry. It is informed by the Minister's annual policy expectations and covers the major vocational occupations represented in the Tasmanian economy including trades, health and community services, and tourism and hospitality.

Training is conducted statewide at TasTAFE facilities in Hobart, Clarence, Claremont, Launceston, Devonport and Burnie. Training occurs in Trade Training Centres, regional locations, workplaces across the State and remotely.

The *TasTAFE (Skills and Training Business) Act 2021*, anticipated to be proclaimed to commence on 1 July 2022, provides for the continuation of TasTAFE as an organisation to provide vocational education and training that benefits the Tasmanian community by contributing to the Tasmanian economy and providing skilled workers for the Tasmanian workforce. The Act supports a new business model for TasTAFE that has been designed from the ground up to best suit the role and functions of the organisation and Tasmanian industry. The transition date to the new model is 1 July 2022.

The TasTAFE Board is accountable to the Minister for Skills, Training and Workforce Growth, Hon Roger Jaensch MP.

This chapter provides financial information for TasTAFE for 2022-23 and over the Forward Estimates (2023-24 to 2025-26). Further information on TasTAFE is provided at www.tastafe.tas.edu.au.

KEY DELIVERABLES

Table 28.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Authority.

Table 28.1: Key Deliverables Statement

	2022-23	2023-24	2024-25	2025-26
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
COVID-19 - Infrastructure Improvements	3 000	....	....	....
Support for students and additional TasTAFE teachers	2 043	2 600	1 200	1 200
Virtual Campus/Student Management System Business Case	500	....	....	....
Water and Energy Trades Centre of Excellence	5 000	....	....	....

COVID-19 - Infrastructure Improvements

This initiative will enable TasTAFE to undertake improvements to ventilation and air quality across its facilities in response to COVID-19.

Support for students and additional TasTAFE Teachers

This initiative provides funding support for the 100 additional TasTAFE teachers committed in the 2021-22 Budget and associated services.

Virtual Campus/Student Management System Business Case

Funding is provided to develop a robust business case for further investment in the Virtual Campus initiative and TasTAFE's Student Management System.

Water and Energy Trades Centre of Excellence

Additional funding is provided in 2022-23 to enable the successful completion of the development of a Water and Energy Trades Centre of Excellence based at TasTAFE's Clarence campus. This is in addition to \$14 million already committed by the State Government and \$7 million by the Australian Government.

DETAILED BUDGET STATEMENTS

Table 28.2: Statement of Comprehensive Income

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Grants ¹	113 357	124 527	113 375	118 026	109 982
Sales of goods and services	24 750	26 151	28 409	30 602	31 762
Interest ²	66	29	7	9	9
Total revenue	138 173	150 707	141 791	148 637	141 753
Total income	138 173	150 707	141 791	148 637	141 753
Expenses					
Employee benefits ³	88 259	91 907	99 263	104 482	105 338
Depreciation and amortisation	9 767	11 415	11 678	11 993	12 283
Supplies and consumables ⁴	36 050	46 482	34 776	33 381	31 591
Total expenses	134 076	149 804	145 717	149 856	149 212
Net result	4 097	903	(3 926)	(1 219)	(7 459)
Comprehensive result	4 097	903	(3 926)	(1 219)	(7 459)

Notes:

1. The variation in Grants reflects additional funding for 2022-23 Budget initiatives.
2. The variation in Interest reflects lower cash balances.
3. The increase in Employee Benefits over the 2022-23 Budget and Forward Estimates reflects increased costs associated with the additional 100 TasTAFE teachers provided for in the 2021-22 Budget.
4. The variation in Supplies and consumables reflects timing of expenditure for the Regional TAFE Virtual Campus and TasTAFE and Libraries Tasmania initiatives.

Table 28.3: Statement of Financial Position as at 30 June

	2022	2023	2024	2025	2026
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial assets					
Cash and deposits ¹	9 715	25 146	14 204	15 280	9 372
Receivables	5 765	4 829	4 226	3 867	3 911
Other financial assets	1 852	1 704	1 704	1 704	1 704
	17 332	31 679	20 134	20 851	14 987
Non-financial assets					
Property, plant and equipment ²	170 823	232 859	241 180	241 189	239 907
Heritage and cultural assets	21	28	28	28	28
	170 844	232 887	241 208	241 217	239 935
Total assets	188 176	264 566	261 342	262 068	254 922
Liabilities					
Payables	1 468	1 368	1 218	1 468	1 668
Employee benefits	17 924	21 653	22 305	23 900	24 013
Other liabilities	2 749	3 000	3 200	3 300	3 300
Total liabilities	22 141	26 021	26 723	28 668	28 981
Net assets (liabilities)	166 035	238 545	234 619	233 400	225 941
Equity					
Contributed capital	224 589	224 589	224 589	224 589	224 589
Reserves ²	23 732	91 763	91 763	91 763	91 763
Accumulated funds	(82 286)	(77 807)	(81 733)	(82 952)	(90 411)
Total equity	166 035	238 545	234 619	233 400	225 941

Notes:

1. The variation in Cash and deposits reflects the timing of asset purchases.
2. The variation in Property, plant and equipment and Reserves primarily reflects the revaluation of TasTAFE's land and buildings in 2020-21, additional investment as part of the TasTAFE Facility Upgrades and Transition Fund and the sale of Launceston City campus properties.

Table 28.4: Statement of Cash Flows

	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Grants	113 357	124 527	113 375	118 026	109 982
Sales of goods and services	22 650	24 651	26 209	27 952	28 512
GST receipts	4 801	5 988	4 262	4 415	4 353
Interest received	66	29	7	9	9
Total cash inflows	140 874	155 195	143 853	150 402	142 856
Cash outflows					
Employee benefits	(77 623)	(81 270)	(86 820)	(90 399)	(92 451)
Superannuation	(10 335)	(11 092)	(11 791)	(12 488)	(12 775)
GST payments	(4 950)	(5 870)	(4 158)	(4 308)	(4 247)
Supplies and consumables	(33 600)	(43 832)	(32 026)	(30 131)	(28 291)
Total cash outflows	(126 508)	(142 064)	(134 795)	(137 326)	(137 764)
Net cash from (used by) operating activities	14 366	13 131	9 058	13 076	5 092
Cash flows from investing activities					
Payments for acquisition of non-financial assets	(29 110)	(24 550)	(20 000)	(12 000)	(11 000)
Proceeds from the disposal of non-financial assets ¹	7 500	....	....	....	....
Net cash from (used by) investing activities	(21 610)	(24 550)	(20 000)	(12 000)	(11 000)
Cash flows from financing activities					
Net borrowings ²	(5 000)	....	....	....	....
Net cash from (used by) financing activities	(5 000)	....	....	....	....
Net increase (decrease) in cash and cash equivalents held	(12 244)	(11 419)	(10 942)	1 076	(5 908)
Cash and deposits at the beginning of the reporting period	21 959	36 565	25 146	14 204	15 280
Cash and deposits at the end of the reporting period	9 715	25 146	14 204	15 280	9 372

Notes:

1. Proceeds from the disposal of non-financial assets relates to the sale of Launceston City campus properties.
2. The reduction in Net borrowings reflects the repayment of an advance from the Department of Education.

