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28 Nov 2019



**Government
of South Australia**

**DEPARTMENT FOR ENVIRONMENT
AND WATER
2018-19 Annual Report**

DEPARTMENT FOR ENVIRONMENT AND WATER

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To:

Hon David Speirs MP

Minister for Environment and Water

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

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

Submitted on behalf of the DEPARTMENT FOR ENVIRONMENT AND WATER by:

John Schutz

Chief Executive

Date _____

Signature _____

From the Chief Executive



The Department for Environment and Water is within the portfolio responsibility of the Minister for Environment and Water. In 2018-19 the Department is comprised of the following divisions:

- Climate Change
- Economic and Sustainable Development
- Parks and Regions
- People and Performance
- Science and Information
- Water
- Green Adelaide.

John Schutz

Chief Executive

Department for Environment and Water

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Overview: about the agency

Our strategic focus

Our Purpose	The Department for Environment and Water (DEW) plays a critical role in conserving and delivering practical outcomes for the state's unique environment and cultural resources in a changing climate, for the prosperity and wellbeing of all South Australians.
Our Vision	<p>DEW's vision is for a thriving state built on sound stewardship of our environment and water.</p> <p>Our work is critical to South Australia's future social, environmental and economic prosperity. The way we manage, conserve, and sustain our environment and cultural resources is vital for the wellbeing of all South Australians.</p>
Our Values	<p>DEW behaviours and practices are guided by the <u>Public Sector Code of Ethics</u> and the <u>Public Sector Values</u> shared across government, encompassing:</p> <p><i>Service, Professionalism, Trust, Respect, Collaboration and Engagement, Honesty and Integrity, Courage and Tenacity, Sustainability.</i></p>
Our functions, objectives and deliverables	<p>DEW:</p> <ul style="list-style-type: none"> • manages the state's nature, parks, places, wildlife and cultural assets for the health, enjoyment and prosperity of South Australians • ensures water, including the River Murray, is managed sustainably for the benefit of the environment, community and economy • works in partnership with key bodies to develop and deliver policies that protect and conserve the state's environment and heritage and support sustainable development • leads coordinated, whole of government action to address climate change risk and opportunity for South Australia.

Our organisational structure

As at 30 June 2019, the Agency comprised the following divisions:

- Climate Change
- Economic and Sustainable Development
- Parks and Regions
- People and Performance
- Science and Information
- Water

- Green Adelaide was also announced and the organisation is in development in readiness for its establishment through the Landscape SA legislation.

The Agency was in the preparatory stages of reform and restructure that will commence on 1 July 2019.

Changes to the agency during 2018-19

During 2018-19 there were the following changes to the agency's structure and objectives as a result of election commitments, internal reviews or machinery of government changes.

- Creation of Green Adelaide
- Transfer of the Pastoral Unit to the Department of Primary Industries and Regions

Our Executive team 2018-19

Ben Bruce, Group Executive Director

Water

The Water Group was responsible for leading the planning and management of the State's water resources, to support communities, industry and ecosystems for the future. The Group had specific responsibility for driving the delivery of the Murray-Darling Basin Plan, in full.

Sandy Carruthers, Group Executive Director

People and Performance

The People and Performance Group provided services and support that ensured DEW was a high-performing and customer-focused organisation.

It comprised the following branches:

- Organisational Performance
- Technology; Financial and Business Services; and
- Community Engagement.

Science and Information

The Science & Information Group provided expert advice to inform community discussion and policy making. Policy and management decisions were underpinned by high quality evidence-based science.

It comprised the following branches:

- Environmental Science and Information; and
- Water Science and Monitoring

Julia Grant, Executive Director

Green Adelaide

Green Adelaide offered a new approach to managing the urban landscape. Its vision was to drive innovation and action in metropolitan Adelaide to deliver a climate resilient and ecologically vibrant city, from the hills to the sea. Green Adelaide is to be globally recognised for its liveability and thriving environment.

Partnerships and collaboration with all levels of government, non-government organisations, the community, researchers and Kurna as Traditional Owners, is at the heart of Green Adelaide.

Matt Johnson, Group Executive Director

Economic and Sustainable Development

The Economic and Sustainable Development Group was responsible for delivering DEW's contribution to South Australia's economic development, across Government and in partnership with business and the wider community. They were responsible for implementing the 'Nature Like Nowhere Else' tourism strategy; managing great

South Australian destinations from Cleland Wildlife Park and Seal Bay, to the Botanic Gardens and the State Herbarium; and, providing leadership on heritage and the broader impacts of land use planning, infrastructure and project development, to realise new business opportunities.

Grant Pelton, A/Group Executive Director

Parks and Regions

The Parks and Regions Group was responsible for leading the sustainable management of the state's natural resources and public lands, through policy development and program delivery in partnership with the community.

The Group comprised of DEW's eight regions, who partner with Natural Resources Management (NRM) Boards; the community and stakeholders to plan and deliver on-ground natural resource and public land management; Regional Programs who coordinate state-wide delivery of services; and Conservation, NRM and Protected Area Policy who provide strategic advice to support the regional delivery of the government's conservation, natural resource management, protected areas, and Aboriginal engagement and reconciliation priorities.

Neil McFarlane, Director Climate Change

The Climate Change Group was responsible for leading the strategic direction relating to the State's climate change agenda. The Group provided a key coordination role across other state government agencies in climate change mitigation and adaptation responses.

The Climate Change Group also included Native Vegetation and Coastal Management.

Legislation administered by the agency

Adelaide Dolphin Sanctuary Act 2005
Animal Welfare Act 1985
Arkaroola Protection Act 2012
Botanic Gardens and State Herbarium Act 1978
Climate Change and Greenhouse Emissions Reduction Act 2007
Coast Protection Act 1972
Crown Land Management Act 2009
Crown Rates and Taxes Recovery Act 1945
Dog and Cat Management Act 1995
Groundwater (Border Agreement) Act 1985
Ground Water (Qualco-Sunlands) Control Act 2000
Heritage Places Act 1993
Historic Shipwrecks Act 1981
Irrigation Act 2009
Lake Eyre Basin (Intergovernmental Agreement) Act 2001
Lands for Public Purposes Acquisition Act 1914
Local Government Act 1999 (Schedule 1A- Implementation of Stormwater Management Agreement)
**Local Government (City of Enfield Loan) Act 1953*
**Local Government (City of Woodville West Lakes Loan) Act 1970*
Marine Parks Act 2007
**Metropolitan Area (Woodville, Henley and Grange) Drainage Act 1964*
Metropolitan Drainage Act 1935
Murray-Darling Basin Act 2008
National Parks and Wildlife Act 1972
National Trust of South Australia Act 1955
Native Vegetation Act 1991
Natural Resources Management Act 2004
Renmark Irrigation Trust Act 2009
River Murray Act 2003
River Murray Waters Agreement Supplemental Agreement Act 1963
River Murray Waters (Dartmouth Reservoir) Act 1971
South Eastern Water Conservation and Drainage Act 1992
South-Western Suburbs Drainage Act 1959
Water (Commonwealth Powers) Act 2008
Water Efficiency Labelling and Standards (South Australia) Act 2013
Water Industry Act 2012
Water Resources Act 1997
Wilderness Protection Act 1992

** Denotes Acts of limited application*

Other related agencies (within the Minister's areas of responsibility)

Environment Protection Agency

Green Industries SA

South Australian Water Corporation (trading as SA Water)

The agency's performance

Performance at a glance

DEW Restructure

Following extensive planning and staff consultation during the 2018/19 financial year, DEW has undertaken a whole-of-agency restructure, due to come into effect on 1 July 2019. This restructure was informed by the priorities of the new Liberal Government (following the 2018 State Election), the key areas of focus for the department, and an internal DEW functional review from which opportunities were identified to reduce duplication and find efficiencies.

DEW reform has also provided an opportunity to implement a 'back to basics' approach to the way the agency functions consistent with the new Government's commitments and expectations, by the following:

- Natural Resources Management (NRM) - operational reform for new Landscapes SA Boards (currently known as NRM Boards), and placing the community at the centre of their work.
- Consolidating its work on core business programs (e.g. National Parks, wildlife and coastal management, River Murray, water and heritage), focusing on delivering tangible outcomes, reducing red tape and increased community and stakeholder engagement and participation.
- Climate Change – focus on tangible actions that respond directly to climate impacts and build resilience into the system.
- In all areas of DEW – focus on efficient, effective and accountable government, that protects our unique environment, connects and engages the community to the environment, and supports economic opportunities that benefit the whole community.
- Increasing our ranger numbers and investing in our front line workforce and service delivery work as we increase our focus on delivering tangible on-ground outcomes.

DEW Operations

During 2018-19 DEW commenced the establishment of Glenthorne National Park in the southern suburbs of Adelaide, including hosting the first public open days at the site attracting 3,500 South Australians. DEW also added a total of 3,972ha of land to existing park systems.

In April 2019, DEW facilitated the opening of the first stage of facilities at Myponga Reservoirs, for visitors to explore bushland tracks, enjoy picnics and visit lookouts and viewing platforms. Over 6,400 people visited the Reservoir within the first 4 months of its opening.

Four new private sector business opportunities were activated in national parks, gardens and heritage places as part of DEW's strategy to increase nature-based tourism. These include:

- Morialta Nature Café
- Pop-up services for park visitors at Mount Lofty Botanic Gardens

- Mountain Bike Hubs at Cobbler Creek Recreational Park
- Heritage accommodation management (Donington Cottage) and 'pop-up glamping' at Lincoln National Park.

DEW saw a visitation increase of 8% to Cleland Wildlife Park from the previous year, with a 12% increase in revenue (totalling \$3.66 million). Additionally, visitation increased by 2.9% to other iconic tourism sites from the previous year, with a 1.1% increase in revenue (totalling \$5.81 million).

South Australia is on-track with implementation of the Murray-Darling Basin Plan (MDBP) and has submitted its annual report to the Murray-Darling Basin Authority (MDBA) to demonstrate it has met National Partnership Agreement on Implementing Water Reform in the MDBP requirements. It also secured 1.94GL long-term annual average yield efficiency measures, water. In 2018-19, South Australia's contribution to the MDBA totalled \$22.68 million.

The Riverine Recovery Project continued to improve the resilience and ecological condition of wetlands through the construction of minor infrastructure at 10 wetland sites along the South Australian River Murray. Important investigations were also conducted relating to wetland productivity, acid sulfate soils, tree condition, seedbanks and carp screen efficiency.

DEW completed construction of the South East Flows Restoration Project, with drains and associated infrastructure now fully operational and able to deliver water from the Blackford Drain (near Kingston in the south-east) through to the Coorong, and to wetlands en route.

Construction was completed on Phase 1 of the salinity management bore field under the South Australian Riverland Floodplains Integrated Infrastructure Program. This bore field prevents 60-70 tonnes per day of salt from entering the River Murray and improve the groundwater conditions under the Pike Floodplain.

As part of the South East Flows Restoration Project, DEW secured the restoration of over 4000ha of wetland on private land in the Tilley Swamp Watercourse. This has provided the South Eastern Water Conservation and Drainage Board the capacity to inundate over 2000ha of wetland in the Tilley Swamp and Taratap Watercourses for water conservation purposes.

The \$3.6 million Commonwealth-South Australia Interim Great Artesian Basin Infrastructure Investment Program reduced Great Artesian Basin groundwater wastage through replacement and decommissioning of leaking groundwater wells. It is estimated that 404ML of water was saved.

DEW commenced delivery of the 'New Life for our Coastal Environment' commitment, including the implementation of additional beach replenishment on metropolitan Adelaide beaches, and initial work on restoration of seagrass meadows off the Adelaide coast.

Results of the first round of the heritage grants program (with grants totalling \$250,000) was announced in May 2019. As a result, 27 successful projects will now contribute \$1.65 million in conservation works to the state's economy.

Agency contribution to whole of Government objectives

Key objective	Agency's contribution
More jobs	<p>An increased focus on developing nature-based tourism in South Australia's national parks, contributing significantly to the state economy through the creation of sustainable jobs, and economic growth that supports regional and local communities.</p> <p>Increasing the number of park rangers employed to monitor and care for the state's national parks. This number rose from 93 to 103 by the end of the 2018-19 financial year.</p> <p>The long-term goals of the Shellfish Reef Restoration at Windara Reef, located off the coast of Ardrossan, Yorke Peninsula is on track to creating regional jobs as the reef matures.</p>
Lower costs	<p>DEW continued its regulatory review and reform program, assessing current regulations in their necessity, efficiency and effectiveness, to identify where deregulation and other changes are required. This review seeks to improve application, permit and enquiry processes, and aims to reduce costs for DEW and the community.</p> <p>DEW prepared for the implementation of its new structure (to commence 1 July 2019), which will result in lower costs for the department due to a reduction in the number and cost of Executives.</p>
Better Services	<p>Improvements in visitor facilities and infrastructure throughout national parks across South Australia, continues to provide improved accessibility and better services and experiences for park visitors.</p> <p>Continued development of a new state water register to improve processing capability for water licence holders, including more efficient interstate trade.</p> <p>Provision of support and information to assist River Murray irrigators in their forward planning, through timely water allocation announcements and scenarios.</p>

Agency specific objectives and performance

Agency objectives	Indicators	Performance
<p>Establishing Glenthorne National Park</p>	<p>Establish the new park in conjunction with the University of Adelaide, Friends of Parks groups, SA Water and local government.</p> <p>Glenthorne National Park to provide a thriving environmental and recreational precinct in the southern suburbs.</p> <p>The new national park will link a number of portions of land as environmental and recreational community assets.</p> <p>A ranger service in Southern Adelaide is to be based at Glenthorne National Park.</p>	<p>Negotiation continued with the University of Adelaide regarding the sale of Glenthorne Farm. Documents have been substantially finalised for signature pending resolution of transfer terms with the University.</p> <p>The Glenthorne Partnership was established with a membership including representation from all existing 'Friends of groups within the Glenthorne Farm precinct. The group also includes members from the local business association and the local R-12 School, a representative of the Kaurna nation, a local council member, and an academic with expertise in 'communication design for sustainability'.</p> <p>Glenthorne National Park master planning commenced in conjunction with feedback from a community engagement and stakeholder process and the input of the Glenthorne Partnership Group.</p> <p>The ranger station was established on site for commissioning in August-September 2019.</p>
<p>Opening Up Reservoirs</p>	<p>Establish a clear timeline and strategy to a staged approach to opening reservoirs, so that issues are strategically identified and worked through to ensure a positive visitor experience and drinking water safety is maintained.</p> <p>The opening of Myponga Reservoir in April 2019, successfully demonstrating that this project connects people with nature, provides a range of new outdoor recreation experiences and delivers economic benefit for regional</p>	<p>DEW opened Myponga Reservoir for a range of land-based recreational activities including picnicking, walking and cycling. Over 6,400 people visited the reservoir in its first 4 months with a positive impact being reported by local businesses in the Myponga township.</p> <p>Concept and infrastructure planning was undertaken to support the opening of Warren, Myponga (Stage 2), South Para and Bundaleer Reservoirs in 2019-20.</p> <p>DEW completed fish stocking of South Para Reservoir with 180,000 fingerlings.</p>

	communities.	
More Park Rangers	<p>Increasing the Number of park rangers by 20, from the June 2018 figure of 93.</p> <p>100 volunteer rangers to be placed in the field within 4 years.</p>	<p>DEW employed 103 park rangers at the end of June 2019, a net gain of 10 new park rangers.</p> <p>Planning and preparation for the first call for Volunteer Rangers was completed.</p>
Increase network of parks and reserves		<p>DEW added a total of 3,972ha of land to the protected area system as additions to 10 existing parks.</p> <p>Of these, 1 addition comprised of the reclassification of the 19ha Cox Scrub Conservation Reserve as an addition to the Cox Scrub Conservation Park.</p>
New and upgrading of visitor facilities	<p>Park Renewal Investment:</p> <p>Improvements in visitor facilities and infrastructure in priority parks across South Australia. This program will focus on increasing park accessibility for all.</p> <p>Heysen Trail - Great Southern Ocean Walk:</p> <p>Commence the community consultation process, and planning and design concept, for the upgrade of visitor facilities, signage and park infrastructure, including roads and walking trails in Deep Creek Conservation park and Newlands Head Conservation park.</p> <p>Upgrade sections of the southern Heysen Trail.</p>	<p>Stage 1</p> <p>Upgrade signage and visitor facilities in the Coorong National Park.</p> <p>Provide conservation funding for Friends of Parks groups to undertake conservation works in priority parks.</p> <p>This investment plan will help unlock the full potential of nature-based tourism opportunities on the Heysen Trail and in the South Coast parks of the Fleurieu Peninsula. This will be achieved by developing the Great Southern Ocean Walk - centred on the following improvements to the existing Heysen Trail alignment:</p> <ul style="list-style-type: none"> • Upgrade the Southern gateway to the Heysen Trail - Great Southern Ocean Walk at Cape Jervis. • Plan and design high quality overnight camping opportunities on the trail. • Plan and design an iconic day visitor facility on the trail in Deep Creek Conservation Park. • Plan walking opportunities that are suitable for people with limited mobility. • Improve vehicle access to the trail and to the Deep Creek Conservation Park. • Plan a concept for complimentary services and accommodation developed by the private sector on private property adjacent to the trail.

<p>Fire and Flood Management</p>	<p>Continue to deliver a rolling program of strategic prescribed burning on public and private land across South Australia.</p> <p>Provide an all-hazards mapping support service to all Control Agencies, including the SA Country Fire Service and the State Emergency Service, under the State Emergency Management Plan.</p> <p>Continue to prepare fire management plans for parks and reserves in bushfire prone areas, which provide strategic direction to mitigate the risk that bushfire poses to life, property, and the environment.</p> <p>Ensure DEW fire crews are available to the SA Country Fire Service to assist in bushfire response and other specialist activities in the event of a significant bushfire on public or private land.</p> <p>Continue to deliver a flood intelligence and hydrology support service to help improve community safety.</p>	<p>53 burns (including 18 on private land) were conducted during 2018-19, treating approximately 4,500ha of bushfire-prone land across the state.</p> <p>DEW's prescribed burning activities and associated on-ground works reduce bushfire hazards, manage native vegetation, protect biodiversity, and build resilience in our parks and reserves.</p> <p>Mapping technology was transitioned into an online user-friendly interface, allowing for data sharing platforms, and providing increased support to the Mapping Functional Support Group during hazard incidents. The online platform will be operational for the 2019-20 fire danger season.</p> <p>Adopted the Witjira Waru Pulka (Fire) Management Strategy 2018-28 for Witjira National Park, which is the first co-designed cultural fire management plan of its kind in South Australia.</p> <p>DEW staff were deployed as firefighters and incident management team members with CFS, to assist interstate and overseas jurisdictions with bushfire suppression (including United States of America and Canada in mid-2018, Queensland in late 2018 and Tasmania in early 2019).</p> <p>DEW supported the South Australian State Emergency Service (SASES) during flood events, in warning the public about potential or impending floods, or the need for emergency evacuation.</p> <p>DEW completed a flood warning infrastructure assessment, to identify gaps in flood warning service for communities with flood risk.</p> <p>Flood warning infrastructure was installed in the Light, Gilbert and Wakefield catchments.</p> <p>DEW delivered a Memorandum of Understanding with SA Water, Bureau of Meteorology and SASES, to improve the sharing of reservoir information to support flood mitigation.</p> <p>DEW released draft policy position papers on dam and levee bank management for stakeholder consultation.</p>
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<p>Retaining shacks as part of vibrant holiday communities</p>	<p>Investigate avenues for lessees of shacks on Crown land and in National Parks to retain their shack. This may be purchase of the land or longer term leasing.</p> <p>Amending the regulatory environment to permit lessees apply to retain their shack lease.</p> <p>Conducting pre-assessments on the shack areas.</p>	<p>DEW produced a preliminary discussion paper outlining the proposed environment, amenity and safety standards that lessees will need to meet to retain their shack. A series of information sessions were also conducted and further feedback sought via an online survey.</p> <p>DEW drafted the Crown Land Management (Section 78B Leases) Amendment Bill 2019 and released it for consultation.</p> <p>DEW continued to prepare a plan to amend national park management plans to permit the retention of the shacks.</p> <p>DEW conducted site-by-site desktop assessments and identified a number of site-specific issues that will need to be resolved through the assessment process.</p>
<p>Nature-based Tourism</p>	<p>South Australia’s national parks to contribute significantly to the state economy through the creation of sustainable jobs and economic growth based on nature-based tourism (NBT) that supports regional and local communities.</p> <p>Ecological sustainability of parks is maintained or enhanced and cultural and heritage sites are valued and conserved.</p> <p>The profile of parks in South Australia is raised through promotion of iconic NBT experiences, while improved accessibility provides a greater visitor experiences, ensuring national parks remain relevant to the community for their conservation and ecological values.</p> <p>Ensure DEW is positioned to show the value of parks to the</p>	<p>Tourism contributes \$7.2 billion dollars to the South Australian economy (year ending March 2019) and \$1.4 billion of that contribution is attributed to NBT expenditure.</p> <p>Expenditure by visitors who engaged in NBT as part of their trip rose from \$1.0 billion in June 2015 to \$1.4 billion in March 2019.</p> <p>Direct jobs in the Visitor Economy to service this expenditure has grown from 6,200 jobs in June 2013 to 7,300 jobs in latest available June 2019 figures. 1,100 jobs are now attributed to NBT which exceeds the 1,000 additional jobs as outlined in the 2016 NBT Strategy.</p> <p>NBT is activated by the ‘Nature Like Nowhere Else’ NBT Strategy and Action Plan (NLNE Strategy) that identifies government and industry leadership, the removal of barriers to investment, opportunities for the private sector, and marketing and capacity building in community tourism networks. DEW continues to drive this work in collaboration with the South Australian Tourism Commission (SATC).</p> <p>In recognition of the contemporary approach to the activation of South Australia’s nature sector, the Planning Institute of Australia (South Australian Division) awarded the ‘President’s Award’</p>

	<p>South Australian economy, which supports the ongoing resourcing and maintenance of parks themselves. The community advocates for and supports parks through stewardship and the maintenance of parks values.</p>	<p>to the NLNE Strategy in 2018.</p> <p>Together with the SATC, DEW established the Ministerial Taskforce for the Visitor Economy to address matters that are relevant to or benefit the government’s advancement of the visitor economy sector.</p> <p>Together with the Tourism Industry Council SA (TiCSA) and Flinders Ranges and Outback SA Tourism, DEW delivered the Flinders Ranges Tourism Forum to support regional capacity in the NBT agenda.</p> <p>New business opportunities for the private sector in national parks, gardens and heritage places enabled DEW to trial an innovative approach to economic development, and sent a strong message to the tourism sector about the government’s intentions to activate tourism through partnership opportunities with the private sector. It also resulted in the activation of 4 new enterprises:</p> <ul style="list-style-type: none"> • Morialta Nature Café was activated on short term license. • Pop up services for park visitors and Mount Lofty Botanic Gardens. • Mountain Bike Hubs at Cobbler Creek Recreational Park. • Heritage accommodation management (Donington Cottage) and ‘pop-up glamping’ at Lincoln National Park.
<p>Cleland Wildlife Park</p>	<p>Visitation and Revenue</p>	<p>Total visitation for the Cleland Wildlife Park was 143,663, an increase of 8% from the previous year.</p> <p>Total revenue for the site \$3,663,843, an increase of 12% on the previous year.</p>
<p>Iconic Tourism Sites</p>	<p>Visitation and Revenue</p>	<p>South Australia’s key iconic tourism sites provide cultural, historical and natural experiences, attracting local, national and international guests. These sites showcase South Australia and contribute to the State’s economy.</p> <p>Total Revenue was \$5.81 million, an increase of 1.1% on last year.</p> <p>Total visitation was 253,634, an increase of 2.9% on last year.</p>

		<p>(note – these figures do not include Cleland Wildlife Park which is captured separately above)</p> <p><u>Adelaide Gaol:</u></p> <p>Revenue was \$333,697, an increase of 4.5% on last year.</p> <p>Visitation was 26,294, an increase of 13.9% on last year.</p> <p><u>Kelly Hill Caves:</u></p> <p>Revenue was \$298,520, an increase of 2.2% on last year.</p> <p>Visitation was 20,134, an increase of 2.7% on last year.</p> <p><u>Naracoorte Caves:</u></p> <p>Revenue was \$1.417 million, an increase of 2.2% on last year.</p> <p>Visitation was 56,667, an increase of 3.3% on last year.</p> <p><u>Mount Lofty Summit:</u></p> <p>Revenue was \$677,548, a decrease of 5.9% on last year.</p> <p>Sales were 18,712, a decrease of 1.4% on last year.</p> <p><u>Seal Bay:</u></p> <p>Revenue was \$2.907 million, an increase of 2.0% on last year.</p> <p>Visitation was 121,819, an increase of 1.9% on last year.</p> <p><u>Tantanoola Caves:</u></p> <p>Revenue was \$177,821, a decrease of 1.2% on last year.</p> <p>Visitation was 17,284, a decrease of 1.7% on last year.</p>
<p>Animal Research Scholarships</p>	<p>Award at least one PhD scholarship to reduce the number of animals used in research and to minimise the impact on animals that are used.</p>	<p>Flinders University awarded scholarships to 3 students, using this as top-up funding to enable the University to offer full scholarships to these three students.</p> <p>Each student will be awarded \$25,000 across the term of their 3 year candidature, in addition to their annual tax-free stipend.</p> <p>The research areas are ophthalmology, breast cancer and gut health, incorporating new techniques to reduce</p>

		and refine animal use.
Brownhill Creek Wirraparinga Loop	Progression of five-year project from 2017-18 awarded grant.	<p>Collaborative work with Friends of Brownhill Creek, volunteers, schools, community groups, local residents and DEW staff has led to considerable outcomes in 2018-19. This included control of major weed species and revegetation of Stepping Stone Restoration site 3. Renewed activity in the park resulted in new members joining the Friends group, and additional financial and in-kind support from community groups.</p> <p>Over 3,000 native seedlings and aquatic plants were planted by children from local schools during two planting events.</p>
Threatened species	Species assessments completed that require amendment to the Threatened Species Schedules of the <i>National Parks and Wildlife Act, 1972</i> .	<p>Following a series of panel workshops involving local and state ecological experts, amendments to the Threatened Species Schedules have been proposed for 65 species, including:</p> <ul style="list-style-type: none"> • 30 species listed for the first time. • 15 species up-listed to a more threatened category. • 5 species down-listed to a less threatened category. • 15 species to be de-listed from the Schedules. <p>The proposed amendments also include changes to the names of 83 plant and 139 animal species and/or the families they are classified within, due to changes in scientific classification (taxonomy) or naming (nomenclature) since the last gazettal of the Schedules.</p>
State water register	Secure funding and progress the development of a new state water register to improve trade processing capability for water licence holders, including more efficient interstate trade.	<p>DEW secured \$13.23 million (GST exclusive) in Commonwealth Government funding and a further \$1.47 million (GST exclusive) in South Australian Government funding to build a new state water register.</p> <p>The discovery and analysis phases for the software platform configuration were completed and the design phase commenced.</p>
Implementing the Murray Darling Basin Plan	Implementation of the Murray-Darling Basin Plan.	Funding was secured to implement Basin Plan activities in South Australia, including in the order of \$70 million for measures to support the long term health of the

		<p>Coorong and Lower Lakes.</p> <p>South Australia met all of its obligations for 2017-18, including achievement of its National Partnership Agreement on Implementing Water Reform in the Murray-Darling Basin Plan (NPA) milestones.</p> <p>South Australia submitted its annual report to the Murray-Darling Basin Authority (MDBA) to demonstrate it met its NPA requirements for the 2018-19 year.</p> <p>South Australia met its 30 June 2019 water recovery target through a combination of initiatives, including the South Australian River Murray Sustainability program, and a number of sustainable diversion limit adjustment projects.</p> <p>South Australia secured 1.94GL long term annual average yield in efficiency measures, water.</p> <p>South Australia secured over \$820,000 in Commonwealth funding to undertake feasibility studies and develop business cases for state-led efficiency measures water recovery projects.</p> <p>Of the South Australia led sustainable diversion limit adjustment supply projects, the Riverine Recovery Project, South East Flows Restoration Project, linking Blackford Drain (near Kingston in the south east) to the Coorong South Lagoon at Salt Creek, was completed in June 2019. Phase 1 of the Flows for the Future program is on track to be completed in 2019.</p> <p>The remaining South Australia led projects are on schedule for completion before 2024 with \$2.5 million being secured in 2019 to undertake stage 1 of the South Australian Constraints Measures Project.</p>
<p>River Murray Water Allocation Plan (Maintaining water security)</p>	<p>Adoption of the Water Allocation Plan for the River Murray Prescribed Watercourse, which is a critical part of the state's Basin Plan implementation agenda and forms a significant component of the South</p>	<p>MEW adopted the Water Allocation Plan for the River Murray Prescribed Watercourse on 28 February 2019.</p>

	Australian River Murray Water Resource Plan.	
Water resources planning	Submission of the three required water resource plans to the Murray-Darling Basin Authority for assessment by 28 February 2019.	All three water resources plans for South Australia (South Australian Murray Region, Eastern Mount Lofty Ranges and South Australian River Murray) were submitted to the MDBA for assessment by the 28 February 2019 deadline. It is anticipated that the 3 water resource plans will be accredited by the Commonwealth Minister responsible for water resources by 31 December 2019.
Compliance	Performance against the Murray-Darling Basin Compliance Compact – findings from the Murray-Darling Basin Authority's 2018 Interim Assurance Report.	Of the 44 actions that South Australia committed to undertake, 43 were assessed by the MDBA as being completed or adequately progressed towards completion. South Australia subsequently provided evidence demonstrating that the remaining action had been completed.
Riverine Recovery Project	Improve the resilience and ecological condition of the River Murray, and pool-connected wetlands, through variable management of water levels at locks, the construction of minor infrastructure at wetland sites, and improved science underpinning decision making.	Construction has been completed at all but 1 wetland site to restore more natural wetting and drying cycles to critical wetland and floodplain ecosystems along the River Murray. All scientific investigations and monitoring activities have been completed to influence and enable improved wetland management into the future. There has also been a significant amount of 'end of program' communication and engagement activity to celebrate the achievements of the Riverine Recovery Project.
South East Flows Restoration Project	Develop infrastructure connecting existing elements of the South East Drainage Network to the Coorong at Salt Creek, with the capability to: <ul style="list-style-type: none"> manage salinity in the Coorong South Lagoon through managed releases of drainage water provide environmental flows 	The South East Flows Restoration Project was completed in June 2019 and the newly constructed drainage assets were transferred to the South Eastern Water Conservation and Drainage (SEWCD) Board. The new channel and associated infrastructure are now fully operational and able to deliver water from the Blackford Drain (near Kingston in the south east) through to the Coorong if required. The project secured the restoration of over 4,000ha of wetland on private land in the Tilley Swamp Watercourse, which now

	<p>to <i>en route</i> wetlands</p> <ul style="list-style-type: none"> • reduce drainage flows to the ocean beach at Kingston. 	<p>provides the SEWCD Board with the capacity to inundate over 7,000ha of wetland in the Tilley Swamp and Taratap Watercourses for water conservation purposes. This was a significant addition to the region's wetland estate.</p>
<p>Provide more timely information to River Murray Irrigators</p>	<p>Provision of support and information to assist River Murray irrigators in planning ahead, including;</p> <ul style="list-style-type: none"> • A minimum opening water allocation announcement by no later than mid-April. • Regular water allocation outlook information, including probability of improvement scenarios, when water allocations are less than 100%. 	<p>A minimum opening water allocation announcement was made on 15 April 2019 showing a low initial opening water allocation.</p> <p>River Murray irrigators were provided monthly water resource and updated water allocation outlook information in advance of the 2019-20 water year, with the view to provide updates twice a month from 1 July 2019, which will continue until water allocations reach 100%.</p>
<p>Water licences, permits and allocations</p>	<p>Manage water licences, well driller's licences and well construction permits for South Australia.</p> <p>Assess and determine all water licence and permit applications.</p>	<p>In 2018-19 DEW managed over 13,816 water licences, 295 well driller's licences and issued 2,859 well construction permits.</p> <p>DEW assessed and determined 6,561 applications.</p>
<p>Urban water management</p>	<p>Undertake statutory review of the <i>Water Industry Act 2012</i>.</p> <p>Develop an integrated urban water strategy for South Australia.</p> <p>Support the inclusion of water sensitive urban design in the Planning and Development Code.</p> <p>Provide executive support to the Stormwater Management Authority Board and governance of the Stormwater Management Fund.</p> <p>National urban water</p>	<p>Review of the <i>Water Industry Act 2012</i> commenced and a review report based on stakeholder consultation was well under way.</p> <p>A process to develop an integrated urban water strategy was mapped, and initial activities on collating water cycle data to support initiative development commenced.</p> <p>DEW worked collaboratively with the Department of Planning, Transport and Infrastructure to incorporate water sensitive urban design and green infrastructure requirements in the state's new planning and design code.</p> <p>The Stormwater Management Authority provided grants and subsidies to 12 applicants for 18 different projects.</p>

	reform.	DEW contributed to the development of an urban water reform roadmap through the National Urban Water Reform Committee.
Murray-Darling Basin joint venture program	Contribute to the MDBA.	<p>In 2018-19, South Australia's contribution to the MDBA was \$22.684 million.</p> <p>The joint venture program benefits South Australia by supporting:</p> <ul style="list-style-type: none"> • Cost efficient access to water for South Australian irrigators, industry and SA Water customers. • Dredging of the Murray Mouth. • The operation of locks 1 to 6 for irrigation businesses and recreational users. • Environmental assets in South Australia essential for tourism, recreation and a healthy river system. • Salinity management through the operation of salt interception schemes. • The employment of people in regional South Australia to deliver the program. • Critical monitoring and evaluation activities that are important for securing environmental flows for our River Murray assets, including the Coorong and Lower Lakes.
Maintaining state water resources of significance	Adoption of water allocation planning.	<p>Of the 26 prescribed water resources in South Australia, there are 17 water allocations plans adopted (some of these will be combined with other water allocation plans).</p> <p>Water resource planning ensured the state's prescribed water resources are sensibly and responsibly allocated across environmental, social and economic needs.</p> <p>Water entitlements provided the holder with security of access to the prescribed water resource and is a valuable property right. The water entitlements in South Australia, which support the economy, are estimated to have a value in the order of \$3.6 billion.</p>
River Murray Operations	Work with SA Water and the MDBA to deliver water to and within South	River operations in 2018-19 required close attention to water levels and future water availability, given the tough seasonal

	Australia, in accordance with agreed operating arrangements, including to provide water that is fit for purpose.	climatic conditions. Additional water was deferred in South Australia's Storage Right to plan for dry conditions in 2019-20 and to avoid triggering the planning phase of the Ministerial Council approved Drought Emergency Framework for Lakes Alexandrina and Albert. This involved closely monitoring flows and water availability to and within South Australia. No major water quality issues were experienced in 2018-19.
Managing water for the environment	Deliver water for the environment to support a healthier, productive and more resilient River Murray system, and support the needs of native flora and fauna. Assess the success of the watering and the long-term condition of key sites through The Living Murray Program (TLMP). Monitoring is conducted at Chowilla and the Coorong, Lower Lakes and Murray Mouth Icon sites. A suite of long-term condition indicators are used to track progress at these sites.	In 2018-19, 756GL of water for the environment was delivered to South Australia, with more than 75% received from the Commonwealth Environmental Water Holder (CEWH). This was as a result of continuing cooperation with the CEWH, the MDBA's TLMP, and discussions with river operators and upstream jurisdictions. The Chowilla environmental regulator was operated from October to December 2018. This inundated approximately 2,250ha of floodplain and wetlands, providing benefits for native fish, frogs, waterbirds and floodplain vegetation including lignum and river red gums. Site progress results show general improvement since the millennium drought.
South Australian Riverland Floodplains Integrated Infrastructure Program (SARFIIP)	Improve the health and condition of the Pike and Katarapko Floodplains by enabling managed inundations to be undertaken which mimic high River Murray flow events while only low to moderate flows are available.	Construction was completed on Phase 1 of the salinity management bore field. This bore field prevents 60-70 tonnes per day of salt from entering the River Murray and improves the groundwater conditions under the Pike Floodplain. Construction of the floodplain regulators and blocking banks on Pike and Katarapko Floodplains commenced and will be completed during 2019-20. Improved modelling and decision making tools continue to be developed and utilised to better inform integrated operation of environmental infrastructure on the River Murray.
Water management in Eastern Mount	Re-establish more natural flow patterns while supporting higher	Securing low flows was developed as a way of maximising allocations to existing water users to support the region's

<p>Lofty Ranges</p>	<p>water allocations for production purposes through the Flows for the Future Program.</p> <p>Continue to work with landholders in a voluntary fashion to return low flows in the Eastern Mount Lofty Ranges.</p>	<p>economic prosperity, while minimising catchment degradation.</p> <p>As at 30 June 2019, 320 sites were passing low flows within the Eastern Mount Lofty Ranges.</p> <p>Negotiations have been occurring with the Australian Government to fund a second phase of the Flows for the Future Program. These discussions include the possibility of funding dam buy backs and subsidising the drilling of bores.</p>
<p>International water collaboration, trade and investment</p>	<p>Play a lead role in enabling new international water partnerships and trade and investment pathways for the South Australian water sector.</p>	<p>Key activity in 2018-19 included:</p> <ul style="list-style-type: none"> • Development of a South Australian International Water Engagement, Trade and Investment Strategy and commencement on a business case to support funding bids. • Progress on joint projects on groundwater, water treatment, pesticides management and managed aquifer recharge with the Rajasthan Centre of Excellence in Water Resources Management. • The development of a new MOU with Hong Kong University of Science and Technology. • The formation of the China Australian International Centre for Basin Management, Research and Training in Nanjing. • The delivery of a pilot fee for service basin training program with the Government of Jiangsu Province. • The completion of a MAR trial by the Australia China Sponge City Consortium in Jinan, China. • A new MOU with the Jiangsu Environment Protection Department on water and environmental cooperation with South Australia.
<p>National Resources Management Reform</p>	<p>Introduce a Landscape South Australia Bill into Parliament to replace the <i>Natural Resources Management Act 2004</i>.</p>	<p>The Landscape South Australia Bill was introduced into parliament on 20 March 2019, to replace the <i>Natural Resources Management Act 2004</i>, as part of a key state government priority to reform natural resources management (NRM). Development of the draft Bill was shaped by feedback received during a community</p>

		<p>engagement process that included 60 community, stakeholder and staff workshops held between August and October 2018. The new legislation aims to deliver greater community confidence in how natural resources are managed, and more community-led programs and on-ground works, combined with simpler and more efficient planning, engagement and operations. The Bill provides for new arms-length regional Landscape Boards to work in partnership with local landholders and volunteers, industry, councils and others.</p> <p>Creation of Green Adelaide will help make Adelaide more ecologically vibrant and climate resilient.</p> <p>Grassroots Grants and investment through a new Landscape Priorities Fund will provide support for local action as well as large, landscape scale outcomes.</p> <p>The Bill also legislates the Government's commitment to cap regional land and water levy increases by Consumer Price Index only.</p>
<p>National Landcare Program</p>	<p>Implement the National Landcare Program</p>	<p>South Australia's 8 regional NRM Boards are to receive approximately \$66 million over 5 years (2018-19 to 2022-23) under the Regional Land Partnerships stream of the National Landcare Program (NLP). This commenced on 1 July 2018 and will run until 30 June 2023.</p> <p>This investment supports NRM, sustainable agriculture and biodiversity protection. It complements regional investments and the state government's NRM reforms.</p> <p>Examples of projects funded that support the state government's priorities include a total of \$5.32 million being invested in three coastal protection projects: 2 on Eyre Peninsula and Far West Coast, and 1 along the Limestone Coast to Coorong Region.</p> <p>The Kangaroo Island Board received \$200,000 under another NLP stream, Round 2 of the Smart Farms Program.</p>
<p>Greener Neighbourhoods</p>	<p>Release the first round of Greener</p>	<p>The Greener Neighbourhoods Grants program was launched to local councils to provide \$1 million of funding in the first</p>

commitment	Neighbourhoods grants.	round in the proposed Green Adelaide region to keep Adelaide's suburban streets green and cool.
Heritage Grants Program	Award Round 1 of a Heritage Grants Program for South Australia and opening of Round 2 for nomination.	Round 1 of the Heritage Grants Program was announced in May 2019, with a total of \$250,000 in funding. 27 successful projects will now contribute \$1.65 million in conservation works to the State's economy, which will also benefit heritage trades and skills development in a sector that has seen a continual decline in qualified professionals over the past decade.
Heritage Tourism Strategy	Commence the Heritage Tourism Strategy for South Australia.	The Heritage Tourism Steering Committee and Heritage Tourism Alliance (group of stakeholders) were established to oversee strategic development. A strong heritage tourism message was communicated at the Tourism Industry Council South Australia Conference and the inaugural Australian Heritage Tourism Conference held 30-31 May 2019 in Adelaide.
Government-owned heritage assets activation	Initiate the conservation and activation of state-owned heritage assets.	12 properties were transferred from DPTI to DEW in January 2019. In the first 6 months of ownership, leasing and site management concerns were addressed. The \$1.935 million Historic Buildings Conservation Program was transferred to the Department for Environment and Water. This program funds conservation of our Government State Heritage Places.
Partnering with landholders to protect and restore native vegetation	Launch South Australia's first Biodiversity Credit Exchange program. Expand South Australia's private land conservation lands. Deliver offset projects through the Native Vegetation Fund.	The Biodiversity Credit Exchange Program will identify suitable sites that can generate Biodiversity Credits. These credits will be placed on a register for proponents to purchase. Priority regions include the Northern and Yorke Region and South Australian Arid Lands. The Heritage Agreement Program has been operating since 1984, making it one of the longest private land conservation program in South Australia. There are 1607 Heritage Agreements covering nearly 1 million hectares across South Australia. The Offset Grant Program administered 10 grants with a total value of \$2,991,935. The launch of a new grant round to offset the clearance from the Northern

		<p>Connector has been implemented.</p> <p>A 180ha property comprising of grassy woodland and native grassland habitats adjacent to Para Wirra Conservation Park was purchased. This increased the extent of the Para Wirra Conservation Park and the representation of native grassland habitats in the park.</p>
<p>Native vegetation management</p>	<p>Effective administration of the <i>Native Vegetation Act 1991</i> through:</p> <ul style="list-style-type: none"> • Supporting the Native Vegetation Council to make decisions under the Act. • Providing policy development support. • Engaging with industry sectors to sustainably utilise native vegetation assets. 	<p>DEW undertook the following:</p> <ul style="list-style-type: none"> • Administered 227 clearance applications to clear or modify native vegetation. • Supported the mining sector through administration of offsetting requirements and with Department for Energy and Mines. • Administered Standard Operating Procedures and delegations for DPTI, SA Power networks, SA Water, Forestry SA, Country Fire Association, Department for Energy and Mining and ElectraNet. • Completed new roadside management guidelines for South Australia in conjunction with Local Government. • Developed new offsetting calculations with industry sectors and stakeholder to ensure transparency and equity in the pastoral lands. • Provided accredited training to 46 environmental sector professionals to undertake assessments under the Act. • Developed new biodiversity planning policy and native vegetation overlay for Planning Development Infrastructure Act reforms.
<p>Premier's Climate Change Council (PCCC)</p>	<p>Provide effective policy, technical and executive support to the Premier's Climate Change Council to deliver the following work plan objectives:</p> <ul style="list-style-type: none"> • Lead the development of an across-agency climate change strategy for the state. 	<p>DEW progressed the development of an across government climate change strategy for the state and a blue carbon strategy. Both strategies will be completed in 2019-20.</p> <p>Submissions were made on a range of government policy reforms and initiatives, including the land use planning reforms, the Modern Industry Policy and the Landscape SA reforms.</p> <p>DEW hosted the 2018 SA Climate Leaders</p>

	<ul style="list-style-type: none"> • Develop a blue carbon strategy for South Australia. • Influence the consideration of climate change in other State Government policies and initiatives. • Recognise people and organisations in South Australia that are taking action to address climate change. • Engage with business and industry decision-makers about climate change risks and opportunities. 	<p>Awards, and in partnership with the Australian Institute of Company Directors (AICD) SA and NT, a business event on climate change risk management.</p>
<p>Climate Change Policy and Programs</p>	<p>Develop and implement climate change policy and programs, including national and international engagement and reporting, and whole of government leadership on mitigation and adaptation.</p>	<p>Expert advice was provided on climate change issues to inform government policy reforms and initiatives.</p> <p>A grant was provided to the Southern and Hills Local Government Association for the appointment of a Central Climate Change Resilience Coordinator, to help coordinate on-ground climate change action across state government regions.</p> <p>Community based climate change actions were delivered under a grant to the Conservation Council. Projects included coastal protection, green infrastructure, and water sensitive urban design works.</p> <p>Legislative, national and international reporting obligations were met including international carbon disclosure project reporting.</p> <p>Ministerial and executive participation at national and international forums was supported, including the Global Climate Action Summit (September 2018), meetings between State and Commonwealth Environmental Ministers to discuss environmental policy, National Adaptation Working Group and the Climate Action Roundtable.</p>
<p>Carbon farming</p>	<p>Facilitate viable carbon</p>	<p>Progression of the Kangaroo Island</p>

projects in South Australia	farming projects in South Australia to provide economic benefits for the regions and maximise the environmental and social co-benefits for land holders.	<p>Biodiverse Carbon Offset Pilot project (project will be completed in 2019-20).</p> <p>Carbon credits were issued to DEW for plantings on public and private land along the River Murray.</p> <p>Glenthorne Park was registered under the Emissions Reduction Fund as a carbon farming project.</p> <p>A feasibility assessment was undertaken for the Nilpena Station Human Induced Regeneration carbon farming project.</p> <p>An investigation of carbon farming potential on Crown conservation lands commenced, including providing advice on a proposed carbon farming project on a pastoral lease.</p>
Carbon Neutral Adelaide	Work with the City of Adelaide to progress actions under Carbon Neutral Adelaide (CNA) and the Partners Program.	<p>DEW supported the City of Adelaide in engagement with 40 community leaders, 162 partners and 1,900 website subscribers.</p> <p>DEW provided funding to the City of Adelaide to support the Sustainable Incentives Scheme. The scheme supports rebates to homes and businesses for energy-saving devices.</p> <p>DEW commenced a climate change adaptation project for the Central Market District.</p> <p>DEW undertook CNA reporting, including the production of a status update report to May 2019.</p>
Building Upgrade Finance	Work with the City of Adelaide to develop and deliver the Building Upgrade Finance (BUF) program to provide innovation financing for environmental performance upgrades (including energy efficiency).	<p>A Central Facilitator to support the uptake of BUF in South Australia was appointed. A market development strategy and communications plan was finalised.</p> <p>BUF was enabled in two South Australian Local Councils during 2018-19, and now totals 6 councils supporting the mechanism. A national BUF website is under construction.</p> <p>Work commenced on a BUF heritage project to promote the use of BUF and increase the adaptive reuse of underutilised buildings.</p>
Water allocation planning in the South East NRM	Conduct a review of the science for water allocation planning in the	The South East NRM Board led the science review in collaboration with the community and DEW. The Board engaged

Region	South East NRM Region	<p>the Goyder Institute for Water Research to undertake the independent review. Agriculture, irrigation, forestry, environmental, Indigenous groups and local government were involved in a stakeholder advisory group, providing advice to the review process.</p> <p>The Goyder institute completed its report and recommendations were reviewed and implemented.</p>
New Life for our Coastal Environment election commitment	Commencement of additional beach replenishment on metropolitan Adelaide beaches and initial work on restoration of seagrass meadows off the Adelaide coast.	<p>Additional beach replenishment occurred at West Beach and Henley Beach South in Spring 2018 to begin addressing severe beach erosion in the lead-up to Summer 2018-19. An additional \$500,000 worth of sand was carted, complementing existing sand replenishment programs.</p> <p>Seagrass restoration was trialled in 15 pilot sites in June 2019, to inform final site selection for the major restoration task in 2020.</p>
Coastal management	Provide secretariat and technical support to the Coast Protection Board, South Australia's statutory coastal management authority.	<p>The Coast Protection Board's grants program supported the protection of South Australia's coast from coastal hazards and the impacts of rising sea levels. The Board's advice guides coastal development, so that it is not exposed to foreseeable coastal hazards, including the increase of sea level and erosion.</p>
Adelaide beach management	Active management of metropolitan beaches and Glenelg and West Beach harbours.	<p>The beach management program provided beach and dune buffers to protect coastal development and infrastructure, provided recreational and amenity value for beach users and contributed to the vibrancy of the Adelaide foreshore and viability of coastal businesses.</p> <p>DEW provided advice to the Government on a long-term beach management strategy to ensure the future of the beaches at West Beach and Henley Beach South beaches. This was based on the outcomes of the 2018 Danish Hydraulics Institute's report.</p> <p>DEW conducted beach replenishment, removing sand from the Semaphore South breakwater and West Beach harbour, and transporting it to the critically eroding West Beach and Henley Beach South foreshores, to prevent loss of coastal</p>

		<p>assets and infrastructure.</p> <p>100,000 cubic metres of sand was pumped from the accumulation area at Glenelg to replenish beaches between Kingston Park and Somerton.</p> <p>The harbours at Glenelg and West Beach were dredged to maintain their use for emergency services and recreational boat users.</p> <p>The harbour management is integrated with the beach management program and ensures that the Glenelg and West Beach harbours are safe and navigable for emergency service and recreational beach users. Without the dredging program, these harbours would be unusable.</p>
Botanic Gardens Heritage revitalisation	Activate heritage assets, tourism, and public engagement by opening up or enhancing sites for the public.	DEW restored the 1877 Palm House building and living collections, and 2 culturally significant statues, as part of the Botanic Garden and State Herbarium annual heritage restoration program.
Botanic Gardens and State Herbarium	<p>Achieve the objectives of the Botanic Garden and State Herbarium by:</p> <ul style="list-style-type: none"> • creating destination gardens • deepening the science • supporting lifelong learning and engagement. 	<p>The Botanic Gardens and State Herbarium contributed to South Australia's economic and social prosperity through its destination gardens. Visitation increased by 6% with around 2.3 million visits to the 3 Botanic Garden estates. Attendance at concerts in Botanic Park increased by 50%.</p> <p>The Botanic Gardens and State Herbarium received 16 research partnerships valued at \$3.61 million, and produced 107 scientific publications. 41 of these featured in refereed journals. The SA Seed Conservation Centre reached a banking target of 81% of the State's threatened flora, safeguarding it for future use.</p> <p>Lifelong learning was supported through an increase in the number and diversity of public programs: 24,425 early learners and students participated in Botanic Gardens education programs; 18 students graduated with a Certificate 3 in Horticulture from the Botanic Garden and State Herbarium Australian Centre of Horticultural Excellence.</p>
Marine Parks Review	Initiate an independent review of marine park sanctuary zones.	BDO EconSearch was engaged to undertake an independent review. The review considered the environmental,

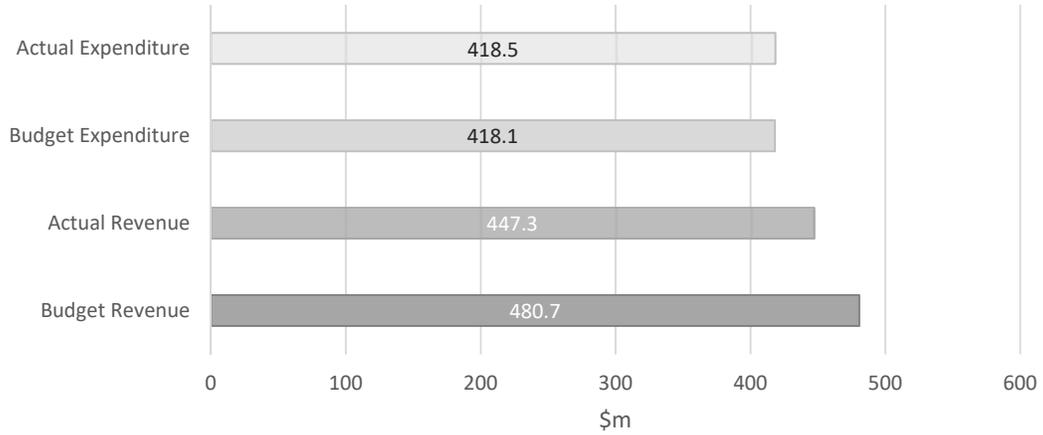
		social and economic values of the State's marine parks and sanctuary zones. The report was delivered towards the end of 2018.
Environmental Trend and Condition Report Cards	<p>Publically release 2018 trend and condition report cards.</p> <p>Report Cards used as a foundation to South Australia 2018 State of the Environment Report to be delivered to Government in November 2018 by the EPA (Environment Protection Agency) board.</p>	<p>South Australia's third suite of Report Cards (together with a summary guide outlining South Australia's approach to the Report Cards, including the purpose, benefits, focus and utility of the Report Cards) were published on EnviroData on 26 September 2018.</p> <p>The Report Cards comprise 41 one-page reports spanning 6 themes: climate (5 cards); inland waters (9 cards); River Murray (6 cards); land (8 cards); coastal and marine (9 cards); and air quality (4 cards).</p> <p>The 2018 Report Cards, led by DEW, featured an enhanced template and styling to support their inclusion, for the first time, as a foundation of coordinated environmental information for the EPA's 2018 State of the Environment Report.</p>
Shellfish Reef Restoration: Windara Reef	<p>Completion of the extension of Windara Reef off Ardrossan, Yorke Peninsula from 4 to 20ha. This was achieved through collaboration across Government and with The Nature Conservancy (TNC).</p>	<p>The long-term goal for shellfish reef restoration in South Australia is to restore a native oyster reef ecosystem, which increases in biodiversity, contributes to a healthier marine environment, is accessible to stakeholders, is sustainable, and supports the economy through job creation and tourism.</p> <p>Construction of Windara Reef was completed in September 2018. The project will be completed following final deployment of oyster spat later in 2019. A 6 year monitoring program is evaluating the success of Windara. Early signs are that the reef has good retention of seeded oysters, natural oyster recruitment, and increased biomass (e.g. blue swimmer crabs, and small fish).</p>
Interim Great Artesian Basin Infrastructure Program	<p>Complete on-ground projects.</p>	<p>In mid-2019, five on-ground projects worth \$3.64 million were successfully completed in South Australia.</p> <p>This was delivered through a collaboration between the Australian Government and local communities including pastoralists and the private sector, with the Australian Government contributing 50% (\$1.82</p>

		<p>million) of the funding.</p> <p>The Interim Great Artesian Basin Infrastructure Program (IGABIIP) followed on from earlier programs to fund water infrastructure projects, to enable the recovery of water pressure within the Great Artesian Basin (GAB) by capping and piping uncontrolled flowing bores.</p> <p>IGABIIP spanned 2017-19 and gave scope for pastoralists to invest in the program.</p> <p>As a result of the IGABIIP suite of works, an estimated 404ML per year of saved water was returned to the environment and the GAB resource in South Australia.</p> <p>This program was well received within the community, especially in the face of drying conditions and poor seasons.</p> <p>MEW signed South Australia to the next phase of this program, 'Improving Great Artesian Basin Drought Resilience' (IGABDR), which will span from 2019 to 2024.</p> <p>DEW is facilitating submission of the IGABDR South Australia Project Agreement.</p>
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Corporate performance summary

Financial Statement

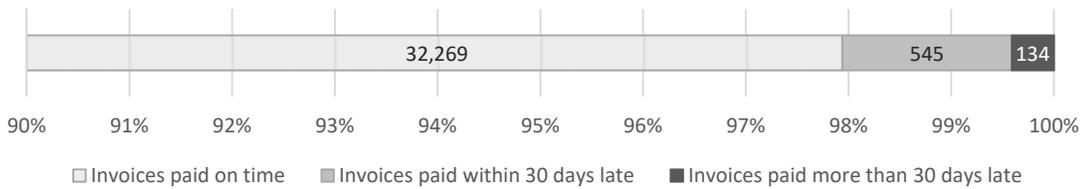
(as at 30 June 2019)



Note: Actual Expenditure includes \$0.5 million of unforeseen expenses (approved by Department of Treasury and Finance) due to costs associated with emergency sand carting at West Beach.

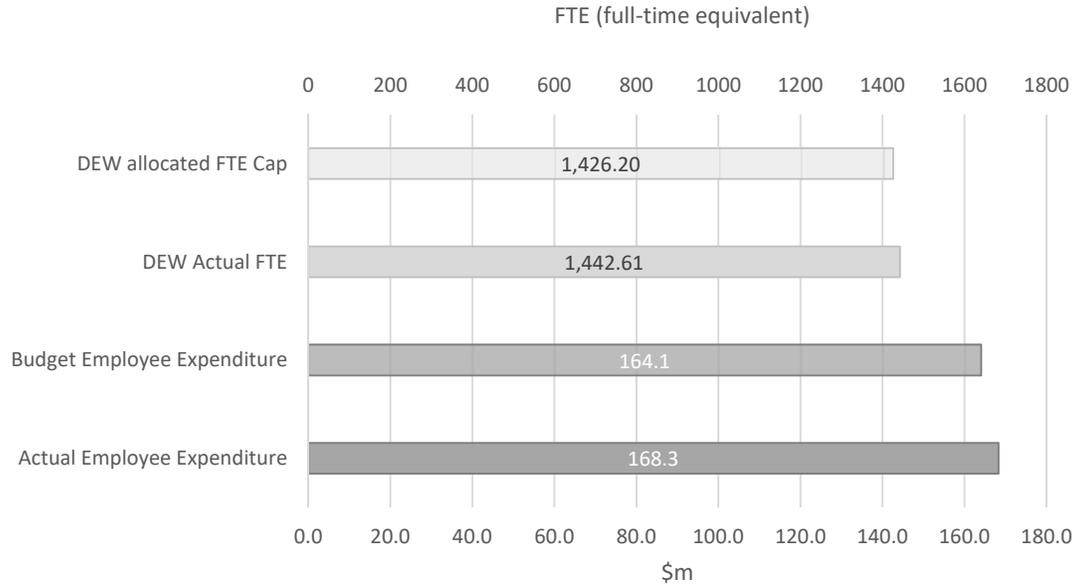
Accounts Payable Performance

(as at 30 June 2019)



DEW FTE (full-time equivalent) Status and Employee Expenditure

(as at 30 June 2019)



Note: Actual Employee Expenditure includes \$9.5 million TVSPs issued during 2018-19.

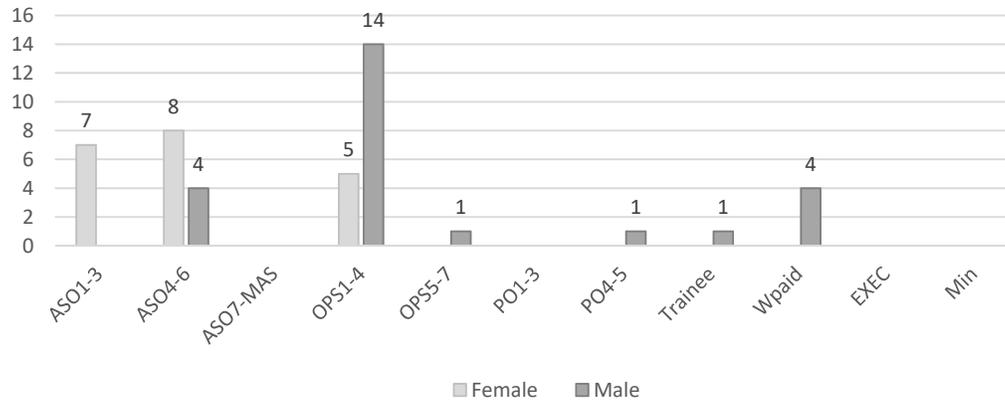
Employee totals by category

(as at 30 June 2019)

DEW total headcount as at 30 June 2019: 1,584 employees				
	Female	Male	Total	Percentage
Full-time	504	609	1,113	-
Part-time	261	45	306	-
Casual	51	24	75	-
Executive level staff	7	18	25	-
Employees with a disability	8	7	15	0.90%
Aboriginal or Torres Strait Islander employees	20	25	45	2.80%

Classification range of Aboriginal and Torres Strait Islander employees

(as at 30 June 2019)



Work Health Safety Injury Management Performance Measure

(as at 30 June 2019 – unless otherwise indicated)

	As At	Actual	18-19 Target	Variance
Total New Workplace Injury Claims	30/06/19	34	37	-3
Significant Injury Claims per 1000 FTE	31/03/19	6.7	7.8	-1.2
Significant Musculoskeletal Injury Claims per 1000 FTE	31/03/19	3.0	5.0	-2.0
Psychological Injury Claims per 1000 FTE	31/03/19	1.8	0.9	1.0
Early Assessment for Rehabilitation	30/06/19	97%	80%	17%
Claims Determined Within 10 Days ¹	30/06/19	n/a	80%	n/a
Number of Work Related Deaths - previous 5 years			0	
Serious Injury Claims - previous 5 years			0	

(1) n/a - data unavailable from the Office of the Commissioner for Public Sector Employment

Employment opportunity programs

Program name	Performance
Flexibility for the Future	Four graduates were engaged by DEW during 2018-19.
Aboriginal Recruitment Program	<p>DEW Executive endorsed the Aboriginal Workforce Plan 2019-21 in December 2018. The Plan sets an agency target of 4% Aboriginal workforce participation across all classifications by June 2021</p> <p>The Aboriginal Workforce Plan committed to mandatory screening of the South Australian Aboriginal Employment Register when filling all vacancies. As at 30 June 2019 this commitment was yet to be adopted as a mandatory policy.</p>

Agency performance management and development systems

Performance management and development system	Performance
<p>DEW Performance Review and Development (PRD) Process</p> <p>Compliance is measured through reporting uptake of the requirement for all managers to undertake 2 formal PRD conversations with their staff.</p> <p>The data is captured through the CHRIS 21 database once managers have completed their conversation.</p>	<p>Employees whose last PRD occurred:</p> <ul style="list-style-type: none"> • Between 1 January to 30 June 2019 = 83% • Between 1 July to 31 December 2018 = 92.8% <p>A series of development programs have been delivered for staff and managers to support them in the PRD process.</p>

Work health, safety and return to work programs

Program name	Performance
Client initiated aggression	<p>Client Initiated Aggression (CIA) is a high rated risk for the DEW workforce, particularly in relation to its regulatory and compliance functions. DEW was one of a number of state government agencies to participate in an external audit of its systems to manage CIA, through the Audit and Verification System managed by the Office of the Commissioner of Public Employment (OCPSE).</p> <p>The audit confirmed a number of positive findings including the strength of Executive awareness and review of the risks of aggression and violence in the workplace.</p> <p>The summary assessment rating (overall rating) for the management of Client Initiated Aggression (CIA) was rated as proactive recognising the agency is well advanced in its management of this hazard.</p> <p>Recommendations for improvement were made (2 moderate and 4 minor) including the review or current training for authorised officers and the reporting of incidents at Regional levels.</p>
Wellbeing	<p>A range of staff wellbeing initiatives have been developed throughout the year as follows:</p> <ul style="list-style-type: none"> • An intranet site has been developed and promoted, providing access to information and resources, to increase awareness of mental health issues, and strategies to build resilience and support others in the workplace. This is supported by regular promotion to staff of wellbeing articles and events. • Over 30 staff have received Mental Health First Aid training, forming a cohort of staff across DEW with formal knowledge and skills to support staff experiencing mental health issue. • A series of information sessions for staff were conducted for staff at various locations to support positive engagement with current organisational change. <p>Employee Assistance Program utilisation has trended downwards over the last quarter to 6.7%, with 37% of all referrals to the service arising from work-related matters. Feedback for these sessions has been very positive.</p> <p>DEW's Significant Psychological Injury Rate for the 12 months to June 2019 is 0.60 days lost per 1,000 days of work, -0.27 below the target for the period of 0.88 days.</p>

Workplace injury claims	Current year 2018-19	Past year 2017-18	% Change (+ / -)
Total new workplace injury claims	34	28	+21.4%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	6.7	5.73	+16.9%

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

Work health and safety regulations	Current year 2018-19	Past year 2017-18	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	8	7	+14.3 %
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	3	-100%

Return to work costs**	Current year 2018-19	Past year 2017-18	% Change (+ / -)
Total gross workers compensation expenditure (\$)	766,657	660,845	+16.0%
Income support payments – gross (\$)	319,076	266,446	+19.8%

**before third party recovery

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

Executive employment in the agency

Executive classification	Number of executives
EXEC0E	1
SAES 2	2
SAES 1	22

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

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

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2018-19 are attached to this report.

Statement of Comprehensive Income	2018-19 Budget* \$000s	2018-19 Actual \$000s	Variation \$000s	2017-18 Actual \$000s
Expenses	327 493	357 410	29 917	296 065
Revenues	234 149	225 088	(9 061)	222 437
Net cost of providing services	93 344	132 322	38 978	73 628
Net Revenue from SA Government	156 981	160 270	3 289	156 809
Net result	63 637	27 948	(35 689)	83 181
Total Comprehensive Result	63 637	27 948	(35 689)	115 670

*Revised budget

The table above summarises the statement of comprehensive income of the department for the year ended 30 June 2019. The results are compared with the 2018-19 budget and the results for the previous year. It shows that for the financial year ending 30 June 2019, DEW's net result was an operating surplus of \$27.9 million, which was \$35.7 million less favourable compared to budget.

Major variations included:

- Total expenses in 2018-19 were \$29.9 million higher than budget primarily as a result of unbudgeted donated asset expenses (\$42.7 million), partially offset by underspends in supplies and services associated with various Commonwealth projects.
- Total income was \$9.0 million lower than budget mainly due to a decrease in Commonwealth grant income.
- Total expenses in 2018-19 were \$61.3 million higher than in 2017-18 primarily as a result of assets donated during 2018-19. This was made up of \$42.3 million donated to the South Eastern Water Conservation Drainage Board, and other

assets totalling \$4.8 million being transferred to various landholders. A further \$9.5 million in relation to TVSP's issued in 2018-19 also contributed to the overall increase.

- Total income in 2018-19 increased by \$2.7 million from 2017-18 largely due to the transfer of Heritage Assets valued at \$18.4 million transferred in from DPTI. This was offset by an overall reduction of \$15.6 million across several Commonwealth Grants programs during 2018-19.

Statement of Financial Position	2018-19 Budget* \$000s	2018-19 Actual \$000s	Variation \$000s	2017-18 Actual \$000s
Total assets	903 283	984 745	81 462	945 811
Total liabilities	113 499	124 623	11 124	112 296
Net assets	789 784	860 122	70 338	833 515

*Revised budget

Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	35 739

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

Consultancies	Purpose	\$ Actual payment
Becky Hirst Consulting	Landscape SA Bill Facilitation of engagement process	249 836
In Fusion Consulting	Development of Botanical Gardens Communications Plan	31 600
Kerri Muller NRM Pty Ltd	Evaluation of environmental outcomes for the basin plan	27 650
Mabeki Consulting	Community engagement advice for Glenthorne National Park	19 150

Consultancies	Purpose	\$ Actual payment
Mc Gregor Tan	Park Surveys Milestone 2 & 3	16 800
Kerri Muller NRM Pty Ltd	Development of a framework for e-watering in the SA River Murray	11 775
PJ Consulting SA Pty Ltd	Flows For the Future market research	11 299
	Total	403 849

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

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	70 251

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

Contractors	Purpose	\$ Actual payment
Hays Specialist Recruitment Pty Ltd	Temporary Staff for South Arid Lands Region, Finance & Business Services, Environmental Science, Office of GED Science and Info, Native Vegetation Management, People & Performance	340 530
Randstad Pty Limited	Temporary Staff for Environmental Science, Water Science & Monitoring, Coastal Protection, Office of	316 080

Contractors	Purpose	\$ Actual payment
	GED Science and Information, SA Arid Lands Region, River Murray Operations, Water Licensing, Business Information Systems, Regional Programs	
Paxus Australia Pty Ltd	Temporary staff for Information and Technology	187 288
Maxima Tempskill/Recruitment	Temporary Staff for Coastal Protection, the Botanic Gardens & Herbarium and Northern & Yorke Region	139 731
Modis Staffing Pty Ltd	Temporary staff for Information Technology & Water Licensing	94 481
Hudson Global Resources	Temporary staff for Information Technology, Programs, Environmental Science, Fire & Flood and Organisational Performance	81 301
Urban & Regional Planning	Temporary Staff for Climate Change	78 717
CKM Management Solutions	Temporary Staff for the Adelaide Living Beaches programme	59 366
Raw Recruitment And Services	Temporary staff for Adelaide & Mt Lofty Ranges, Conservation, NRM & PA Policy, Community Engagement, Climate Change, Water Science & Monitoring, Botanic Gardens & Herbarium	59 137
Manpower Services Pty Ltd	Temporary staff for Information Technology	29 677
Galpins	Temporary staff for Financial Services	28 203
DG Consulting	Temporary staff for MDB Water Policy and Strategy	15 062
Kovarch Photography &	Temporary staff for Communications and	12 000

Contractors	Purpose	\$ Actual payment
Media	Community Engagement	
Talent International(Sa) P/L	Temporary staff for Science & Information	10 425
	Total	1 522 249

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

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

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

Other financial information

Nil to report

Other information

Nil to report

Risk management

Risk and audit at a glance

An independent committee advises the Chief Executive of DEW on strategic risk, audit and performance matters.

During 2018-19 the Risk and Performance Committee (RPC) was created, replacing the Risk Management and Audit Sub-Committee (RMAC).

RPC has an independent Chairperson, Dr Tom Stubbs, 3 independent members, and 3 DEW staff members.

During 2018-19 the RPC provided advice and received presentations on matters, including:

- Reviewing the Departments financial statements and financial controls.
- An Audit Charter, defining how DEW will conduct internal audits.
- Findings of completed internal audits.
- Progress of audit findings and management responses to those findings.
- Strategic Risk Register of the agency.
- Business Continuity Planning.
- Physical security.

The RPC has also received presentations from areas of the agency on strategic risks, including Climate Change, Nature Based Tourism, Information Technology, and Fire and Flood Management.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Not applicable	0

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

Strategies implemented to control and prevent fraud

The DEW Fraud and Corruption Control Policy establishes a high-level framework for DEW’s commitment to preventing, detecting and responding to fraud, corruption and other criminal conduct, misconduct and maladministration.

The procedure provides detail as to the process for reporting and managing incidents of fraud and corruption, allowing for the clear identification of responsibilities.

DEW’s Fraud and Corruption Control Program, consistent with the requirements of the South Australian Public Sector Fraud and Corruption Control Policy, identifies measures to prevent, detect and respond to fraud, corruption and other criminal conduct, misconduct and maladministration. The program also identifies the roles of key individuals and branches for delivery of these measures. Additionally, all internal audits undertaken within the agency are conducted with an appreciation for, and awareness of fraud.

DEW Executive continue to regularly communicate the department’s expectations regarding acceptable business practices and ethical behaviours in accordance with the Code of Ethics to staff.

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

Whistle-blowers disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Whistleblowers Protection Act 1993*:

0

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

Reporting required under any other act or regulation

Act or Regulation	Requirement
<p><i>Adelaide Dolphin Sanctuary Act 2005</i></p>	<p>Section 26 - Annual report</p> <p>(1) The Minister must on or before 30 September in each year prepare a report on the operation of this Act for the financial year ending on the preceding 30 June.</p> <p>(2) The annual report must include -</p> <ul style="list-style-type: none"> (a) information on the extent to which the objects and objectives of this Act are being achieved; and (b) reports on the following matters for the preceding financial year: <ul style="list-style-type: none"> (i) the referral of matters to the Minister under any related operational Act; and (ii) the enforcement of the general duty of care; and (iii) action taken by the Minister or authorised officers under Part 6; and (c) a programme setting out the Minister's proposals for the implementation of the ADS Management Plan during the current financial year.
<p><u>Objective 1 - Protection of the Dolphins</u></p> <p>Throughout this reporting period, Adelaide and Mount Lofty Ranges (AMLR) marine parks rangers completed 10 boat-based scientific surveys of the Adelaide Dolphin Sanctuary (ADS) dolphin population, collecting demographic, locational and photo identification data. Filtering of this photo identification data continued throughout the reporting period through the 'Discover-a-dolphin' citizen science program, which enables ADS Action Group volunteers to contribute to this scientific monitoring program.</p> <p>Rangers were also assisted with monitoring patrols by ADS Action Group volunteers who undertook regular observations of dolphins and monitored individual dolphins.</p> <p>Three dolphin entanglements were recorded during the reporting period; staff intervened for 1 animal where the entanglement was life threatening, the remaining 2 entanglements were released without assistance. Seven dolphin deaths were recorded in the ADS, with only 2 bodies able to be recovered and taken to the South Australian Museum for necropsy.</p> <p>To ensure compliance with legislation to protect marine mammals, set out in Section 68 of the <i>National Parks and Wildlife Act 1972</i> and <i>Marine Mammal Regulations 2010</i>, rangers completed 193 land and water patrols. Rangers investigated and/or responded to 2 incidents of breaching approach distances to dolphins, and 3 incidents of speeding vessels. New speed limits within parts of the ADS were implemented in April 2019. This involved additional efforts of community engagement by DEW rangers and Department of Planning, Transport and Infrastructure (DPTI) Marine Safety Officers, and saw an</p>	

Act or Regulation	Requirement
	<p>increase in speed limit signage within the sanctuary.</p> <p><u>Objective 2 - Protection of key habitat features</u></p> <p>Works were undertaken by Natural Resources, AMLR to assess and improve the vegetation condition, with priority for the control of declared weeds in highest conservation priority areas as identified in the <i>Metropolitan Adelaide and Northern Coastal Action Plan 2009</i>.</p> <p>Marine parks and Adelaide International Bird Sanctuary (AIBS) rangers worked together to coordinate on-ground works across ADS and AIBS landscapes.</p> <p>Rangers and volunteers also undertook significant conservation works on Bird Island, including pest plant and animal control, revegetation and bird monitoring.</p> <p><u>Objective 3 – Improvement of water quality</u></p> <p>Rangers continued to support the Environment Protection Agency's (EPA's) water quality monitoring program during compliance and monitoring patrols by collecting water samples for EPA analysis.</p> <p>Eight Aquatic Activity Licences referred to DEW under the <i>Harbors and Navigation Act 1993</i> were assessed for their potential to cause turbidity. Developments, activities and planning documents were referred to DEW and were assessed for their potential impact on sediment disturbance and appropriate actions were recommended to minimise any disturbance.</p> <p>Staff continued to remove floating marine debris while on patrol and during scheduled community-based clean up events, including a beach clean co-hosted with Sea Shepherd.</p> <p><u>Objective 4 – Recognition of local interests and participation in management processes</u></p> <ul style="list-style-type: none"> • The ADS Action Group has 91 registered volunteers who contributed 824 volunteer hours during the 2018-19 year. Their activity directly supported the management of the ADS and included patrols, monitoring, administration tasks, and community engagement and promotion projects. • Rangers delivered several training programs for ADS Action Group volunteers, providing an introduction to the ADS and marine parks, and information on dolphin biology and identification. • Rangers provided advice and conducted assessments for existing ADS Commercial Tour Operator permit applications under the Tour Operator Licensing and Permitting Policy, in support of the <i>National Parks and Wildlife (Protected Animals - Marine Mammals) Regulations 2010</i>. • Rangers worked with DPTI Marine Safety staff to engage the community about new speed limits throughout areas of the sanctuary • Two workshops were held with Kaurna representatives to discuss revising the ADS management plan. <p><u>Objective 5 – Promotion of public awareness of ecological importance of the area</u></p>

Act or Regulation	Requirement
	<p>The values and purpose of the ADS and the state's marine parks were promoted to individuals, community groups, organisations at events and public forums including:</p> <ul style="list-style-type: none"> • A stall site for the two-week duration of Winterfest. • North Haven Primary School Junior Dolphin Ranger Day. • North Haven Primary mangroves presentation. • Whale Festival at Victor Harbor. • Port Adelaide Fringe. • Wooden Boat Festival. • Sea Shepherd Clean Up Day. • School talk at Seymour College. • Bird Island Planting Days. • Semaphore Street Fair. • Fleurieu Festival. • The Action Group also held a pop-up stalls at Garden Island. <p>The Adelaide Dolphin Sanctuary and Shorebird Festival was held during November 2018 as part of the DEW's 'Park of the Month' program. The festival provided opportunities for the general public to come and appreciate the importance of the ADS environment. DEW staff coordinated a range of activities and events, which were well attended, including ranger guided mangrove tours, kayaking trips, a tour of the South Australian Museum's Bolivar facility and the first citizen science dolphin census.</p> <p>The DEW marine parks caravan continued to be used throughout the year to promote the ADS and marine parks at community events.</p> <p>Staff distributed ADS visitor guide maps and ADS user guides at community outlets.</p> <p>New park arrival and interpretive signs were designed for Garden Island, which will increase the awareness and profile of the sanctuary, and inform visitors about dolphin approach distances.</p> <p>Rangers took DEW Park of the Month competition winners on a boat trip around the ADS, and informed the participants of the ecological significance of the area.</p> <p><u>Objective 6 – Promotion of the principles of ecological sustainable development</u></p> <p>Staff provided advice on 8 referrals under the <i>Harbors and Navigation Act 1993</i>, and 10 under the <i>Fisheries Management Act 2007</i>. Comments were also provided on a range of development related projects or plans occurring within the Adelaide Dolphin Sanctuary.</p> <p><u>Objective 7 – Enforcement of general duty of care</u></p> <p>There were no reported instances when general duty of care was breached.</p> <p><u>Objective 8 – Issuance of protection or other orders</u></p> <p>No protection or reparation orders/authorisations were issued.</p> <p><u>Objective 9 – Annual implementation programme for management plan</u></p>

Act or Regulation	Requirement
	<p>Section 26(2)(c) of the Act requires the preparation of a program setting out the Minister's proposals for the implementation of the ADS Management Plan for the current financial year. The management plan is a seven-year document and includes a broad description of activities to be considered over this time period.</p> <p>The Annual Implementation Programme for 2019-20 is included as Appendix 1 and has been prepared in line with the strategies and actions outlined in the ADS Management Plan.</p> <p><u>Appendix 1 – ADS annual implementation programme 2019-20</u></p> <p>DEW's AMLR Region Marine Parks Programme will work with supporting agencies during 2019-20 to achieve the objectives of the <i>Adelaide Dolphin Sanctuary Act 2005</i> and strategies outlined in the ADS Management Plan 2008.</p> <p>Objective 1 - 'The protection of the dolphin population of the Port Adelaide River estuary and Barker Inlet from direct and physical harm is to be maintained and improved' <i>Adelaide Dolphin Sanctuary Act Section 8(1)(a)</i></p> <p>Issue 1.1 Lack of scientific knowledge about ADS dolphins Actions:</p> <ul style="list-style-type: none"> • Continue scientific dolphin monitoring surveys throughout the ADS. • Support on-going research into ADS dolphins and seek partnerships with universities, the South Australian Museum and other researchers, to explore possibilities for collaborative research in the ADS. • Continue the collection of deceased dolphins for examination by the South Australian Museum to inform the ADS dolphin research and monitoring program. <p>Issue 1.2 Vessel strike (commercial shipping, fishing and recreational vessels) Actions:</p> <ul style="list-style-type: none"> • DEW and DPTI to continue monitoring new speed limits throughout the ADS to ensure dolphin safety and safety for recreational users of the area. <p>Issue 1.3 Entanglement in vessel and fishing gear Actions:</p> <ul style="list-style-type: none"> • Work with existing community education programs to increase awareness of marine debris and its impacts on dolphins and their habitat. • Support local councils to implement the Hook, Line and Thinker program, installing Tangler Bins within the ADS for disposal of fishing line and hooks. <p>Issue 1.4 Intentional harm Actions:</p> <ul style="list-style-type: none"> • Continue regular land and sea patrols to ensure compliance with the <i>National Parks and Wildlife (Protected Animals—Marine Mammals) Regulations 2010</i>. • Develop and implement an ADS compliance strategy. • Develop education programs to increase awareness of dolphins and support members of the public who report observations of actual or potential incidents. <p>Issue 1.5 Impacts from human interaction Actions:</p> <ul style="list-style-type: none"> • Maintain regular observation of resident animals to observe any major

Act or Regulation	Requirement
	<p>behavioural changes.</p> <ul style="list-style-type: none"> Maintain an overview of Australian and international studies of impacts of human interactions on dolphins and review findings that may be applicable to the ADS. <p>Objective 2 - 'The key habitat features in the Port Adelaide River estuary and Barker Inlet that are necessary to sustain the dolphin population are to be maintained, protected and restored' Adelaide Dolphin Sanctuary Act Section 8(1)(b)</p> <p>Issue 2.1 Food Supply Actions:</p> <ul style="list-style-type: none"> Support research (and promote findings) to determine specific prey species of ADS dolphins. <p>Issue 2.2 Loss of vegetation: seagrass, mangroves and supporting species Actions:</p> <ul style="list-style-type: none"> Build on existing work, support research on seagrasses, mangroves and supporting vegetation (including saltmarsh) in the ADS to determine overall health and possible areas for rehabilitation action, and to monitor possible impacts of a changing climate. Support government agency, local council and community group efforts to rehabilitate and re-establish vegetation. Support ongoing seagrass research and rehabilitation programs undertaken by SARDI, Adelaide Coastal Waters Study and the Coast Protection Board. <p>Issue 2.3 New developments Actions:</p> <ul style="list-style-type: none"> Continue to work with proponents of new and existing developments to ensure that ADS objectives are appropriately considered. Work with DPTI and local councils to develop performance guidelines for development to support achievement of ADS objectives. <p>Issue 2.4 Marine pests: <i>Caulerpa taxifolia</i>, <i>Caulerpa racemosa</i> and others Actions:</p> <ul style="list-style-type: none"> Support Department of Primary Industries and Regions South Australia (PIRSA) initiatives and research in identifying and controlling introduced species. <p>Objective 3 - 'Water quality within the Port Adelaide River estuary and Barker Inlet should be improved to a level that sustains the ecological processes, environmental values and productive capacity of the Port Adelaide River estuary and Barker Inlet' Adelaide Dolphin Sanctuary Act Section 8(1)(c)</p> <p>Issue 3.1 Discharges - nutrients Actions:</p> <ul style="list-style-type: none"> Work with the EPA to implement the Port Waterways Water Quality Improvement Plan and address recommendations outlined in the Adelaide Coastal Waters Study, which are relevant to the ADS. Support research efforts into the effect of excess nutrients, particularly as they relate to prey species, vegetation health and pest species. Work with the EPA to monitor water quality at points throughout the Port River and Barker Inlet as required.

Act or Regulation	Requirement
	<p>Issue 3.2 Discharges - pollutants Actions:</p> <ul style="list-style-type: none"> • Provide information to support the use of the world’s best practice methods for any new dredging and other sediment disturbance activities to minimise distribution of possibly contaminated sediments and introduced species such as <i>Caulerpa taxifolia</i>. • Maintain litter management activities, including collection of marine debris on patrols, and regular clean up days with the ADS Action Group and other local environment groups. <p>Issue 3.3 Turbidity and release of toxins from sediment Actions:</p> <ul style="list-style-type: none"> • Undertake work on vegetation protection to support stabilisation of sediments. • Ensure aquatic licence assessments address activities with the potential to cause turbidity. <p>Objective 4 - 'The interests of the community are to be taken into account by recognising indigenous and other cultural, and historical, relationships with the Port Adelaide River estuary and Barker Inlet and surrounding areas, and by ensuring appropriate participation in processes associated with the management of the Port Adelaide River estuary and Barker Inlet' Adelaide Dolphin Sanctuary Act Section 8(1)(d)</p> <p>Issue 4.1 Inclusion of all stakeholders Actions:</p> <ul style="list-style-type: none"> • Public consultation on any ADS Management Plan amendments will follow statutory process. • DEW will continue to work with key stakeholders and community volunteers to protect the dolphins and improve their environment, and will continue to seek new opportunities for partnerships. • The Parks and Wilderness Council of community representatives will provide the Minister for Environment and Water with advice as required by the ADS Act. • The online presence of the ADS will be updated as required. • DEW will involve the community. <p>Issue 4.2 Support of recreational users Actions:</p> <ul style="list-style-type: none"> • DEW will continue ongoing assessment of referrals for aquatic licences (under Section 26 of <i>Harbors and Navigation Act 1993</i>). • DEW will collaborate with DPTI in relation to the management of recreational uses of the ADS and the achievement of ADS objectives. <p>Issue 4.3 Support of industry interests Actions:</p> <ul style="list-style-type: none"> • DEW will investigate establishment of an industry stewardship program for the ADS area to provide opportunities to best achieve ecologically sustainable development in collaboration with each other and with government. <p>Issue 4.4 Protection of indigenous values in the area</p>

Act or Regulation	Requirement
<p>Actions:</p> <ul style="list-style-type: none"> • Ensure Kaurna cultural values are respected, nurtured and conserved through working cooperatively with the Kaurna community. • Ensure the Kaurna people are key partners for engagement and participation in major projects and decision making processes. <p>Issue 4.5 Support for tourism activities</p> <p>Actions:</p> <ul style="list-style-type: none"> • Liaise with existing operators to assess the current cumulative impact of activities and work with operators to develop appropriate ADS interpretative information. • Work with operators and the public to ensure understanding of the <i>National Parks and Wildlife (Protected Animals - Marine Mammals) Regulations 2010</i> and support compliance with these Regulations. • Support the growth of sustainable nature based tourism within the ADS to ensure activities are compatible with all ADS objectives. <p>Objective 5 - ‘Public awareness of the importance of a healthy Port Adelaide River estuary and Barker Inlet to the economic, social and cultural prosperities of the local communities, and the community more generally, is to be promoted’ <i>Adelaide Dolphin Sanctuary Act Section 8(1)(e)</i></p> <p>Issue 5.1 Supply of informative, timely and accessible information about the ADS</p> <p>Actions:</p> <ul style="list-style-type: none"> • DEW will work with relevant government agencies, including PIRSA Fisheries, DPTI and EPA, to ensure consistent delivery of messages. • DEW will continue to support the Junior Dolphin Ranger Program and distribute ADS interpretative materials. • DEW will work with stakeholders to maximise communication opportunities with relevant government agencies. <p>Issue 5.2 ADS Sign Strategy</p> <p>Actions:</p> <ul style="list-style-type: none"> • DEW will review existing ADS signage and install new interpretative signage in line with the ADS signage strategy. <p>Objective 6 - ‘The principles of ecological sustainable development in relation to the use and management of the Port Adelaide River estuary and Barker Inlet are to be promoted’ <i>Adelaide Dolphin Sanctuary Act Section 8(1)(f)</i></p> <p>Issue 6.1 Promote the implementation of economically sustainable development (ESD) principles with local industries and new developments</p> <p>Actions:</p> <ul style="list-style-type: none"> • In conjunction with other agencies, DEW will work with new and existing industries to support the achievement of ESD principles. • Prepare and deliver industry specific ADS information as required. 	

Act or Regulation	Requirement
<p><i>Climate Change and Greenhouse Emissions Reduction Act 2007</i></p>	<p>20—Administrative unit report</p> <p>(1) The annual report of the Minister's department must include a report on work undertaken within the department in relation to the development of climate change policy and related initiatives.</p> <p>(2) The Chief Executive of the Minister's department must consult with the Premier's Climate Change Council in connection with the preparation of the report required under subsection (1).</p>
<p>Refer to section 'Agency specific objectives and performance' for work undertaken in relation to:</p> <ul style="list-style-type: none"> • Premier's Climate Change Council • Climate Change Policy and Programs • Carbon farming projects in South Australia • Carbon Neutral Adelaide • Building Upgrade Finance 	

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

Act or Regulation	Requirement	
	disposal) are set out in the annual report presented by the Department to the Minister under the <i>Public Sector Act 2009</i> in relation to that financial year.	
The following parcel was disposed of, without a market process, at market value determined by the Valuer General, subject to a Crown condition agreement, to the former lessee of dedicated Crown land as the Minister determined that special circumstances existed:		
LAND DESCRIPTION	TOTAL MARKET VALUE	CONSIDERATION
Allotment 20 in Deposited Plan 118754, Hundred of Yatala	\$2,266,000	\$2,266,000
The following parcels were disposed of, without a market process, at less than market value, directly to the National Trust of South Australia as the Minister and Treasurer determined that special circumstances existed:		
LAND DESCRIPTION	TOTAL MARKET VALUE*	CONSIDERATION
Section 122, Hundred of Strathalbyn	\$430,000	\$0
Section 423, Hundred of Blanche	\$74,000	\$0
* Note: the nominated Total Market Value was taken from the Valuer-General's site value.		
The following parcels were disposed of, without a market process, at market value determined by the Valuer General, to the former lessees, as the Minister determined that special circumstances existed:		
LAND DESCRIPTION	TOTAL MARKET VALUE	CONSIDERATION
Allotment 101 in Deposited Plan 116772, Out of Hundreds (Warrina)	\$25,000	\$25,000
Allotment 86 in Deposited Plan 56261, Hundred of Skurray	\$45,000	\$45,000
Under amendments to the <i>Crown Land Management Act 2009</i> via the <i>Statutes</i>		

Act or Regulation	Requirement
	<p><i>Amendment and Repeal (Simplify) Act 2017</i>, disposals to lessees or former lessees are undertaken using 25(1)(ca) rather than the special circumstances provision (25(1)(f)). The above disposals were approved prior to these amendments and were settled in the 2018-19 year.</p>

Act or Regulation	Requirement												
<p><i>National Parks and Wildlife Act 1972</i></p>	<p>13—Information to be included in annual report</p> <p>(1) The annual report of the Department must include the following information:</p> <ul style="list-style-type: none"> (a) the aggregate amount of fees paid for entrance to reserves during the relevant year; and (b) the aggregate amount paid pursuant to leases, licences and other agreements referred to in section 35 during the relevant year; and (c) the aggregate amount of fees and other charges paid for camping and other accommodation on reserves during the relevant year; and (d) the aggregate amount paid for guided tours during the relevant year. 												
<p>Aggregated totals of park revenue for 2018-19 are categorised below:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Admissions and guided tours</td> <td style="text-align: right;">\$ 9,510,495</td> </tr> <tr> <td>Property rental and related income</td> <td style="text-align: right;">\$ 1,239,901</td> </tr> <tr> <td>Sale of goods</td> <td style="text-align: right;">\$ 2,729,111</td> </tr> <tr> <td>Camping, accommodation, parking and hire fees</td> <td style="text-align: right;">\$ 1,800,820</td> </tr> <tr> <td>Levies, licences and other</td> <td style="text-align: right;"><u>\$ 140,100</u></td> </tr> <tr> <td>Total park revenue</td> <td style="text-align: right;">\$ 15,420,427</td> </tr> </table>		Admissions and guided tours	\$ 9,510,495	Property rental and related income	\$ 1,239,901	Sale of goods	\$ 2,729,111	Camping, accommodation, parking and hire fees	\$ 1,800,820	Levies, licences and other	<u>\$ 140,100</u>	Total park revenue	\$ 15,420,427
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Act or Regulation	Requirement
<p><i>River Murray Act 2003</i></p>	<p>10—Annual report</p> <p>(1) The Minister must on or before 30 September in each year prepare a report on the operation of this Act for the financial year ending on the preceding 30 June.</p> <p>(2) The report must include—</p> <ul style="list-style-type: none"> (a) information on the implementation of this Act (taking into account the

Act or Regulation	Requirement
	<p>provisions of the Implementation Strategy); and</p> <p>(b) information on the extent to which the objects of this Act and the ORMs are being achieved; and</p> <p>(c) reports on the following matters for the relevant financial year:</p> <p>(i) the referral of matters to the Minister under any related operational Act; and</p> <p>(ii) the enforcement of the general duty of care; and</p> <p>(iii) action taken by the Minister or an authorised officer under Part 8.</p>
<p>River Murray – Compliance operations 2018-19</p> <p>A number of business areas within DEW have responsibility for aspects of compliance involving the <i>River Murray Act 2003</i> (RM Act). These groups continued collaboration throughout the reporting period in identifying and addressing compliance concerns, particularly with respect to the ‘general duty of care’ provisions of the Act.</p> <p>The Crown Lands Program (CLP) resolved a number of minor-moderate reports through education, formal warning letters and directions to take/cease certain actions. These included unauthorised occupation of land adjoining the river, unlawful constructions (jetties etc.) and clearances of Crown land along the riverbank. As part of an ongoing program to minimise/prevent offending, the CLP has continued to work proactively with local government and other State Government agencies to educate the community on what constitutes misuse of Crown land and the risks posed to the river environment. In particular, this year saw a concentrated campaign along the entire river system to address unlawful mooring of houseboats and the attendant pollution risks. The campaign was supported by the EPA, SA Police, DPTI’s Marine Safety Unit and local government, and resulted in numerous houseboats at Mannum, Walkers Flat, Loxton and Renmark being required to vacating moorings.</p> <p>One matter of extensive riverbank clearance and excavation at Tailern Bend was escalated to DEW’s Investigation & Compliance Unit and remains under investigation.</p> <p>The Water and River Murray Division incorporates an Infrastructure Management Unit whose role is to maintain integrity of river banks and operate regulators, waste disposal stations and other assets. The Unit provides passive and active monitoring of infrastructure sites operated along the length of the river. While the team does not engage in direct enforcement activities, its operations and maintenance functions contribute to the achievement of multiple environmental and water management goals under the RM Act, the Murray-Darling Basin Plan, and other related legislation. They maintain a network of closed circuit television cameras that remotely monitor 13 waste disposal sites. During the last year these cameras recorded evidence of wilful damage, unauthorised access and illegal waste dumping.</p>	

Act or Regulation	Requirement																					
<p>The River Murray Division also assess and process applications under the Act for any activity that proposes to take or return water to the river and has the potential to impact negatively. 52 applications were approved during the year following comprehensive impact-assessments conducted by the River Murray Operations Working Group (comprising DEW, PIRSA, South Australian Research and Development Institute, SA Water and EPA).</p> <p>The Water Licencing Branch has primary responsibility for water-related compliance activities with respect to the river, particularly around the irrigation sector. They conduct regular, proactive and targeted compliance monitoring program to detect noncompliant water use. More detail on their activities and operations is contained elsewhere within this report.</p>																						
<p>River Murray – Development Control 2018-19</p> <p>To ensure developments within the River Murray Protection Areas comply with the objects of the RM Act, DEW provided advice and direction on 338 development applications, and 8 development plan amendments, under delegation from MEW.</p>																						
<p>Referral of matters under related operational Acts</p> <p>In 2018-19 there were 412 statutory referrals made to MEW with the majority of referrals made through the <i>Development Act 1993</i> (the Development Act) (refer to the following table).</p> <p>Referrals were received for statutory authorisations, including applications proposing the construction of buildings and structures, earthworks, land division, mining exploration and leases, aquatic activity licences and exemptions to provisions of the <i>Fisheries Management Act 2007</i>. A smaller number of statutory instruments were also referred, including Development Plan Amendments (DPAs) under the Development Act.</p>																						
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<table border="1"> <thead> <tr> <th>Act</th> <th>Statutory Authorisations</th> <th>Statutory Instruments</th> </tr> </thead> <tbody> <tr> <td><i>Development Act 1993</i></td> <td>338</td> <td>0</td> </tr> <tr> <td><i>Mining Act 1971</i></td> <td>13</td> <td>0</td> </tr> <tr> <td><i>Petroleum and Geothermal Energy Act 2000</i></td> <td>0</td> <td>0</td> </tr> <tr> <td><i>Harbors and Navigation Act 1993</i></td> <td>51</td> <td>0</td> </tr> <tr> <td><i>Fisheries Management Act 2007</i></td> <td>10</td> <td>0</td> </tr> <tr> <td>Total</td> <td>412</td> <td>0</td> </tr> </tbody> </table>	Act	Statutory Authorisations	Statutory Instruments	<i>Development Act 1993</i>	338	0	<i>Mining Act 1971</i>	13	0	<i>Petroleum and Geothermal Energy Act 2000</i>	0	0	<i>Harbors and Navigation Act 1993</i>	51	0	<i>Fisheries Management Act 2007</i>	10	0	Total	412	0	
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Act or Regulation	Requirement																						
<p>buildings (e.g. dwellings or sheds), river structures (e.g. jetties, pontoons, mooring posts, and boat ramps), earthworks within the floodplain, activities requiring River Murray water (e.g. irrigation, feedlots, or aquaculture) and land divisions. All referrals were assessed against the RM Act Objectives for a healthy River Murray (ORMs), and RM Act Objects.</p> <p>All development referrals in 2018-19 were mandatory referrals under Schedule 8 of the <i>Development Regulations 2008</i>. All were addressed within the statutory time frame of 8 weeks.</p> <p>In addition, a number of non-mandatory referrals were made to MEW. In these instances, recommendations were provided to the referring body for consideration in their decision-making process.</p> <p>Applications received were initially reviewed to examine any key issues and decide whether specific advice would be required. Where required, advice on the referrals was sought from a range of specialist staff and groups within DEW and other agencies, as part of the one-stop-shop service (refer to the table on the following page). This advice resulted in referrals being examined in relation to their impact on a range of natural resource assets, such as water resources, environmental flows, vegetation and cultural heritage.</p>																							
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<p>Applicants were also advised of their obligations under other legislation including the <i>Crown Land Management Act 2009</i>, the <i>Natural Resources Management Act 2004</i>, the <i>Native Vegetation Act 1991</i>, the <i>Coast Protection Act 1972</i>, the <i>Heritage Places Act 1993</i>, the <i>Historic Shipwrecks Act 1981</i>, the <i>Aboriginal Heritage Act 1988</i>, the <i>Environment Protection Act 1993</i>, the <i>Harbors and Navigation Act 1993</i> and the <i>Environment Protection and Biodiversity Conservation Act 1999</i> (Cth).</p>																							
<p>For the majority of mandatory referrals, conditions were attached to approvals. The conditions generally required, as a minimum, that during works, the site be appropriately maintained, that waste material be properly contained and disposed of, and that the potential for erosion and sedimentation of water resources be minimised through</p>																							

Act or Regulation	Requirement
	<p>responsible stormwater management.</p> <p>The majority (93%) of mandatory referrals during 2018-19 related to activities occurring within the River Murray Floodplain Area. 6% of mandatory referrals related to activities within the River Murray Tributaries Area, while 1% of referrals were received pertaining to activities outside of those areas but within the Murray-Darling Basin.</p> <p><u>Statutory Instruments</u></p> <p>No statutory instruments (i.e. Development Plan Amendments) relating to the <i>Development Act 1993</i> were referred to MEW pursuant to Section 24(3) of the <i>Development Act 1993</i> in 2018-19.</p> <p>Referrals under the <i>Mining Act 1971</i> and <i>Petroleum and Geothermal Energy Act 2000</i></p> <p>A total of 13 mining applications were referred in 2018-19 including exploration licences and mining leases in accordance with the <i>Mining Act 1971</i>. No referrals were received under the <i>Petroleum and Geothermal Energy Act 2000</i>. In all instances, advice was provided to applicants regarding their obligations on matters such as water use and native vegetation.</p> <p>Referrals under the <i>Harbors and Navigation Act 1993</i></p> <p>A total of 51 Aquatic Activity Licence applications were referred in 2018-19 in accordance with the regulations of the <i>Harbors and Navigation Act 1993</i>. Activity licences typically included closing off part of the river for special activities such as regattas, dinghy racing and wakeboarding and water skiing competitions. The role of the referral process in this respect is to provide education regarding relevant responsibilities to the organisers and the public for protecting the river.</p> <p>Referrals under the <i>Fisheries Management Act 2007</i></p> <p>The Minister for Primary Industries and Regional Development must consult with MEW prior to issuing a licence, permit, or an exemption from the requirement for a licence under the <i>Fisheries Management Act 2007</i> for activities that relate to waters within the River Murray system. In 2018-19, 10 such matters were referred in relation to projects conducted for research, scientific, or conservation purposes that were found to further the Objectives for a healthy River Murray and Objects of the <i>River Murray Act 2003</i>.</p>

Act or Regulation	Requirement
<p><i>Wilderness Protection Act 1992</i></p>	<p>7—Annual report</p> <p>(1) The Minister must cause a report to be prepared annually setting out the following information:</p> <p style="padding-left: 40px;">(a) the names and locations of the wilderness protection areas and</p>

Act or Regulation	Requirement
	<p>wilderness protection zones constituted under this Act and the extent to which the wilderness criteria are met by each area and zone; and</p> <p>(b) the name or some other identification of the former reserves or parts of reserves that have been constituted as wilderness protection areas or zones; and</p> <p>(c) the extent of mining operations in wilderness protection zones; and</p> <p>(d) information as to the management of wilderness protection areas and zones and particulars of any activities to restore land and its ecosystems to their condition before European colonisation; and</p> <p>(e) a list of management plans adopted under this Act; and</p> <p>(f) the portions (if any) of wilderness protection areas or zones that the Minister has declared to be prohibited areas and the reasons for making those declarations; and</p> <p>(g) an account of money received and expended in relation to the management of wilderness protection areas and wilderness protection zones; and</p> <p>(h) in the case of wilderness protection zones, an account of the royalties (if any) received in respect of the mining tenements in force in those zones and the money expended in administering those mining tenements by an administrative unit of the Public Service.</p> <p>(2) The report must include a copy of the Wilderness Code of Management in force under Division 3.</p>
<p>(a) The names and locations of the wilderness protection areas and wilderness protection zones constituted under this Act and the extent to which the wilderness criteria are met by each area and zone</p> <p>The following information is provided in accordance with section 7(1)(a) of the Act. A map illustrating all Wilderness Protection Areas (WPAs) within South Australia is provided as Figure 1.</p>	

Act or Regulation	Requirement
<p><u>Billiatt Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>The Billiatt WPA, proclaimed on 24 July 2008, covers an area of 59,125 hectares comprising Sections 13 and 26-28, Hundred of Auld, Sections 14-16, 18, 19 and 21-30, Hundred of Billiatt, and Sections 42-45, 48, 49 and 53, Hundred of Kingsford. The WPA was excised from the Billiatt Conservation Park and is located approximately 30km north of Lameroo.</p> <p><i>Wilderness Quality</i></p> <p>Billiatt is a key component of a biological corridor connecting mallee areas in southern and eastern Australia. The area consists of large sand dunes dominated by mallee vegetation and open shrub land, which is in a relatively undisturbed condition, and provides habitat for the fauna of the Murray Mallee region. It also provides habitat for a number of nationally threatened birds.</p>	
<p><u>Cape Bouguer Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>Cape Bouguer WPA, proclaimed on 15 October 1993, covers an area of 5,300ha comprising Allotment 150 of DP 38341, excised from the Kelly Hill Conservation Park. The area is on the southern coast of Kangaroo Island approximately 65km south-west of Kingscote.</p> <p><i>Wilderness Quality</i></p> <p>The area is significant for its expanse of untracked native vegetation, and for its biological diversity. The coastal landscape, with its unspoilt sweeping bays, is scenically outstanding. Wilderness quality is recorded as high over the entire area, except in the south-western corner where the only evidence of modern technology is the Kangaroo Island Wilderness Trail that connects Hanson Bay with Kelly Hill Caves. This trail provides an opportunity for visitors to observe native flora and fauna, access the coast and experience the wilderness. Management policies under the Act ensure that public use of the track is compatible with the protection of the wilderness quality of the environment.</p>	
<p><u>Cape Gantheaume Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>Cape Gantheaume WPA, proclaimed on 15 October 1993, covers an area of 20,100ha comprising Section 52, Hundred of Seddon, Sections 66-67, 100-101 Hundred of Macgillivray, Sections 258, 277-279 and 375, Hundred of Haines. The area was excised from the Cape Gantheaume Conservation Park and is located on the southern coast of Kangaroo Island approximately 35km south-west of Kingscote.</p> <p><i>Wilderness Quality</i></p> <p>The area is prime coastal wilderness with high ecological and aesthetic integrity. It is undulating country that has an excellent cover of mallee vegetation and diverse coastal landscapes with high scenic and habitat value. Wilderness quality is evaluated as high in all of the WPA except for a narrow strip on the east coast where it is affected to a minor extent by the presence of a rough track along the eastern coastline. The management provisions of the Act ensure the impacts of this track on wilderness quality are minimised. There was no evidence elsewhere in the WPA of the impacts of modern technology and no feral animals or</p>	

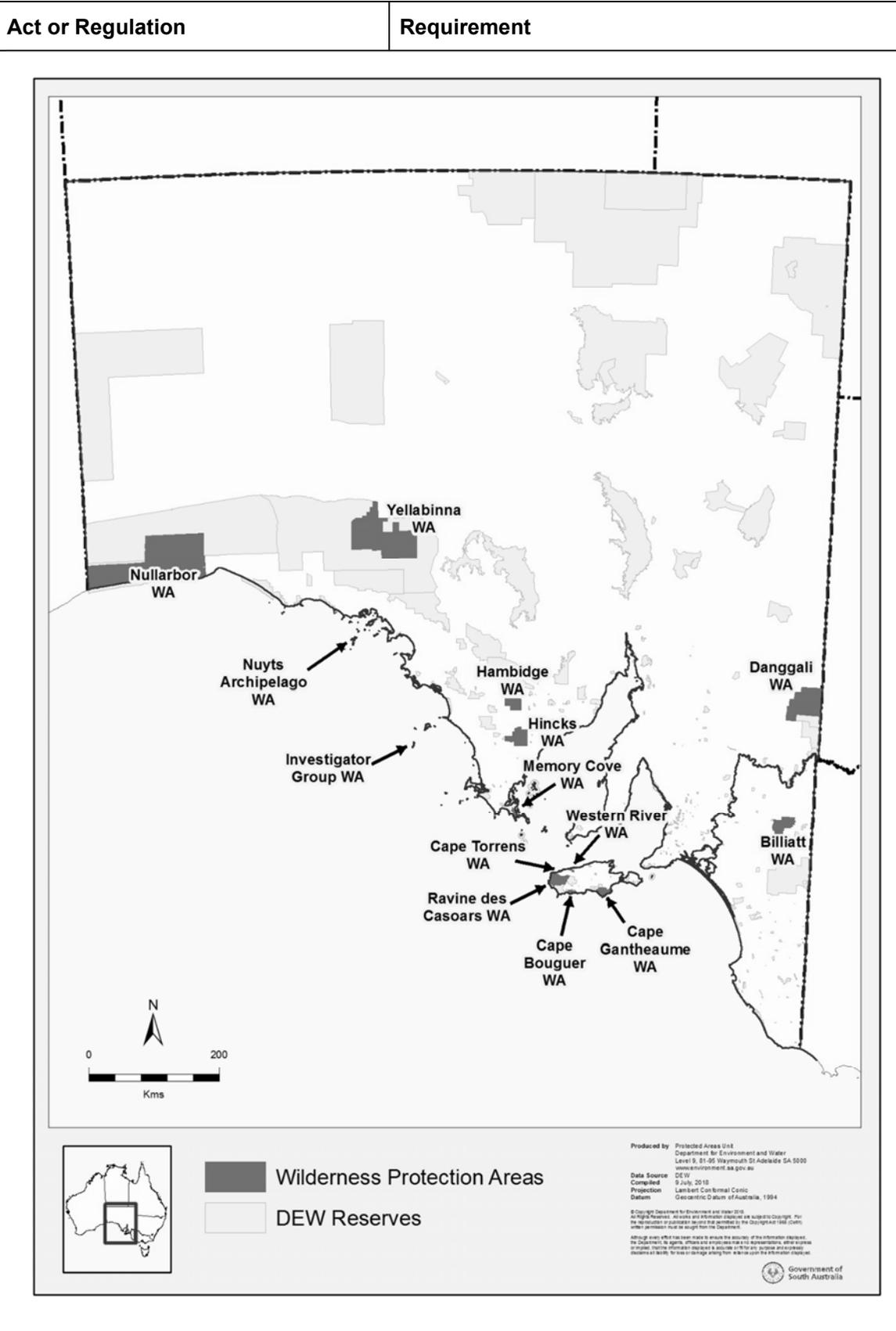
Act or Regulation	Requirement
<p>pest plants were recorded.</p> <p><u>Cape Torrens Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>Cape Torrens WPA, proclaimed on 15 October 1993, covers an area of 1,108ha comprising Sections 10 and 12, Hundred of Borda, and Allotment 100 of Deposited Plan 31584, formerly the Cape Torrens Conservation Park, as well as Allotment 1 in Deposited Plan 23502, added to the WPA in September 2018. The area is located on the north-western coast of Kangaroo Island, 8km west of Western River WPA, and approximately 12km east of Cape Borda.</p> <p><i>Wilderness Quality</i></p> <p>The area is outstanding for the biological integrity of its native forest and woodland, and for its wild coastal scenery. It also contains habitat for the endangered glossy black cockatoo. The wilderness quality of Cape Torrens WPA is recorded as high, as it is undisturbed by structures and impacts of modern technology. There are no internal tracks and the vegetation is virtually pristine.</p> <p><u>Danggali Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>The Danggali WPA, proclaimed on 28 May 2009, covers an area of 202,815ha comprising Sections 729 and 730, Out of Hundreds (Chowilla), and Allotment 100 of Deposited Plan 78460. The WPA was excised from the Danggali Conservation Park and is located on the western edge of the Murray Darling Basin approximately 70km north of Renmark.</p> <p><i>Wilderness Quality</i></p> <p>As part of one of the largest relatively intact natural areas in the southern pastoral zone of Australia, the wilderness quality within Danggali substantially contributes as a core protected area. The large size and relatively undisturbed condition of the WPA provides highly significant habitat for the fauna of the Danggali area. In particular Danggali has a rich diversity of bats, with 10 species having been recorded.</p> <p><u>Hambidge Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>Hambidge WPA, proclaimed on 30 September 2004, is located on the Eyre Peninsula, approximately 140km from Port Lincoln and 15km from Lock. The 37,890ha reserve was originally Hambidge Conservation Park under the <i>National Parks and Wildlife Act 1972</i>. The reserve comprises Section 7, Hundred of Hambidge, Section 35, Hundred of Palkagee, and Section 364, Out of Hundreds (Kimba).</p> <p><i>Wilderness Quality</i></p> <p>This area comprises an extensive system of parallel dunes with ridges (6 to 12m in height) running north west to south east. Clay pans are scattered throughout the inter-dunal area. Vegetation comprises a low mallee scrub association dominated by <i>Eucalyptus dumosa</i>, <i>E. socialis</i>, <i>E. oleosa</i>, <i>E. incrassata</i>, <i>E. calycogona</i>, <i>Melaleuca uncinata</i>, and <i>M. lanceolata</i> with an understorey comprising <i>Santalum acuminatum</i>, <i>Triodia</i>, <i>Hibbertia</i>, <i>Rinzia</i>, <i>Boronia</i> and <i>Dodonaea</i> species. The area is home to a wide variety of mallee birds, including the endangered malleefowl, vulnerable blue-winged parrot, and the rare shy heathwren. Visitors</p>	

Act or Regulation	Requirement
occasionally enter the reserve to visit Prominent Hill.	
<p><u>Hincks Wilderness Protection Area</u></p>	
<p><i>Location</i></p>	
<p>Hincks WPA, proclaimed on 30 September 2004, is located on the Eyre Peninsula, approximately 85km from Port Lincoln and 30km from Lock. The 66,650ha reserve was excised from the Hincks Conservation Park and comprises Sections 2 and 3, Hundred of Hincks, Sections 11-14, Hundred of Nicholls, Sections 46-48, Hundred of Tooligie, Section 25, Hundred of Murlong, and Section 365, Out of Hundreds (Kimba).</p>	
<p><i>Wilderness Quality</i></p>	
<p>Originally set aside as a flora and fauna reserve in 1941, it is one of the largest expanses of mallee on Eyre Peninsula. Over 450 species of vascular plants have been recorded within the WPA, including at least 35 orchids. Of these 450 plant species, 4 are listed as vulnerable and a further 24 as rare in South Australia under the <i>National Parks and Wildlife Act 1972</i>. The WPA is dominated by mallee, with a small portion covered by forest, woodland, or shrubland. Visitors occasionally travel through the reserve or camp on the North-South Track.</p>	
<p><u>Investigator Group Wilderness Protection Area</u></p>	
<p><i>Location</i></p>	
<p>Investigator Group WPA, proclaimed on 25 August 2011, is a series of islands located off the west coast of South Australia, between 25 and 70km south-west of the Elliston township. The 440ha reserve was originally part of the Investigator Group Conservation Park under the <i>National Parks and Wildlife Act 1972</i>. The reserve comprises Ward Islands, Top-Gallant Isles, Pearson Isles, Veteran Isles and Dorothee Island, all to the low water mark. Of this land, the Investigator Group WPA excludes Allotment 1 of Deposited Plan 19499 out of Hundreds (Elliston) (Pearson Isles), which is land held by Australian Maritime Safety Authority for lighthouse purposes.</p>	
<p><i>Wilderness Quality</i></p>	
<p>Investigator Group WPA has a high degree of intactness, free from the human impacts associated with land clearing and introduced plants and animals. It contains important haul-out areas for the Australian sea lion and New Zealand fur seal. Notable birds found on the islands include white-faced storm petrels, cape barren geese and mutton birds which breed on the island. In particular, the Pearson Island black-footed rock-wallaby is of conservation significance.</p>	
<p><u>Memory Cove Wilderness Protection Area</u></p>	
<p><i>Location</i></p>	
<p>Memory Cove WPA, proclaimed on 30 September 2004, is located on the Eyre Peninsula, approximately 25km south of Port Lincoln. The 8,940ha reserve extends to low water mark and includes Little Island, Lewis Island, Hopkins Island, Smith Island and Williams Island. It was formerly part of the Lincoln National Park. The reserve comprises the following parcels of land:</p>	
<ul style="list-style-type: none"> • Sections 6, 12, 13, 22 and 23, Hundred of Flinders; 	

Act or Regulation	Requirement
	<ul style="list-style-type: none"> • Allotments 1, 2, 4 and 6 of Deposited Plan 64397, Hundred of Flinders; • Allotment 102 of Deposited Plan 64387, Out of Hundreds (Lincoln); • Sections 873 (Little Island), 874 (Lewis Island), 875 (Smith Island), and 876 (Hopkins Island), Out of Hundreds (Lincoln); • Allotments 17, 18, 19, and 21 of Deposited Plan 35926, Out of Hundreds (Lincoln); and • Allotment 2 of Deposited Plan 19500 (Williams Island), Out of Hundreds (Lincoln). <p><i>Wilderness Quality</i></p> <p>Over 210 species of native flora have been recorded within Memory Cove WPA, including seven species of conservation significance. The reserve also has a significant cultural history. Prior to European settlement two groups of Aboriginal people, the Barngarla and the Nauo groups, occupied the area. In 1802, Matthew Flinders sailed the coast in the Investigator, and during this expedition 7 of his crew and the ship's master drowned when their cutter capsized during their search for fresh water. Entry to the WPA is regulated by a locked gate within the adjoining Lincoln National Park. A maximum of 15 vehicles per day are permitted entry. Yachts and boats regularly anchor in the sheltered waters at Memory Cove and Williams Island and recreational fishing is often undertaken at Memory Cove WPA. Camping is permitted at the camp ground.</p> <p><u>Nullarbor Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>Nullarbor WPA, proclaimed on 6 June 2013, is located in the far west of South Australia, adjacent to the State's border with Western Australia. The 894,245ha reserve was originally part of the Nullarbor National Park and Nullarbor Regional Reserve under the <i>National Parks and Wildlife Act 1972</i>. The reserve comprises Pieces 32-37 in Deposited Plan 113589, Allotment 21 of Deposited Plan 89720 and Allotment 10 of Deposited Plan 31597.</p> <p><i>Wilderness Quality</i></p> <p>Nullarbor WPA protects the iconic Nullarbor Plain, with its open flat plains and spectacular Bunda Cliffs. When connected to the Great Australian Bight Marine Park, it creates a land and sea conservation estate of global significance. The reserve also conserves one of the world's largest semi-arid karst environments and provides habitat for around 230 species of plant and 180 species of animal, including threatened species such as the slender-billed thornbill, Australian bustard and Nullarbor daisy. The Nullarbor has long been a popular tourist destination, providing opportunities to experience the overland journey of southern Australia and to observe migrating whales in the Great Australian Bight.</p> <p><u>Nuyts Archipelago Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>Nuyts Archipelago WPA, proclaimed on 25 August 2011, is located off the west coast of South Australia, between 20 to 75 kilometres west of Ceduna township. The 2,460ha reserve comprises the former Isles of St. Francis Conservation Park and part of Nuyts Archipelago Conservation Park, proclaimed under the <i>National Parks and Wildlife Act 1972</i>, and several islands (Evans, Lilliput and Blefuscu Islands) that were un-alienated Crown land. The reserve comprises Purdie Islands, Lound Island, Goat Island, Lacy Islands, Evans Island, Lilliput Island, Franklin Islands, Blefuscu Island, Egg Island, Freeling Island, Smooth Island, Dog Island, West Island, St Francis Island, Masillon Island, Fenelon Island and Hart</p>

Act or Regulation	Requirement
	<p>Island, all to the low water mark. Of this land, the Nuyts Archipelago WPA excludes Allotment 1 of Deposited Plan 19501, Out of Hundreds (Nuyts) (Evans Island) and Section 220, Out of Hundreds (Nuyts) (St Francis Island), which is land held by the Australian Maritime Safety Authority for lighthouse purposes.</p> <p><i>Wilderness Quality</i></p> <p>Nuyts Archipelago WPA provides important island habitat for species such as the stick-nest rat and brush-tailed bettong (which are part of re-introduction programs) and species such as the carpet python and the Nuyts Archipelago subspecies of the southern brown bandicoot. Other notable species breeding on the island include the Australian sea-lion and muttonbirds. The islands' remoteness from the mainland provides an important and secure refuge for vulnerable wildlife and small mammals free from introduced predators.</p> <p><u>Ravine des Casoars Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>The Ravine des Casoars WPA, proclaimed on 15 October 1993, covers an area of 41,360ha comprising Section 11, Hundred of Borda, Section 64, Hundred of Gosse, and Allotments 50 and 52 of Deposited Plan 38340. The WPA was excised from the Flinders Chase National Park and is located at the north-western end of Kangaroo Island, approximately 35km west of Parndana, the nearest town, and approximately 70km west of Kingscote.</p> <p><i>Wilderness Quality</i></p> <p>The lack of access within the WPA has allowed the extensive woodlands and forests to remain largely undisturbed. The area contains several complete natural drainage systems, from watershed to their discharge at sea. Wilderness quality is recorded as high over the entire area except where it is reduced in a narrow north-south band by the presence of Shackle Road, an unsealed public access road. The vegetation is biologically intact and many endemic plants are present.</p> <p><u>Western River Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>Western River WPA, proclaimed on 15 October 1993, covers an area of 2,470ha comprising of Sections 8, 47, 51, 65 and 66, Hundred of Gosse, and Allotment 1 of Deposited Plan 31609. It was formerly the Western River Conservation Park. The area is located on the north-western coast of Kangaroo Island, approximately 65km west of Kingscote and 30km north-west of Parndana.</p> <p><i>Wilderness Quality</i></p> <p>While there are some relatively minor impacts of modern technology, the area has distinctive wilderness attributes and warrants protection and restoration in accordance with the provisions of the Act. In addition to its rugged terrain and high coastal cliffs that are characteristic of the northern coast of Kangaroo Island, Western River WPA is highly valued for the presence of habitat for the endangered glossy black cockatoo. Plant species diversity is high and the vegetation exhibits a wide cross-section of Kangaroo Island vegetation. Few exotic plants occur in the WPA and these are largely confined to perimeter and internal access tracks. Management policies under the Act require that exotic plants and animals are controlled or eradicated, and that management is directed towards enhancement of wilderness quality.</p>

Act or Regulation	Requirement
<p><u>Yellabinna Wilderness Protection Area</u></p> <p><i>Location</i></p> <p>Yellabinna WPA, proclaimed on 11 August 2005, is located approximately 110km north of Ceduna along Goog's Track. The approximately 500,700ha reserve was originally part of Yellabinna Regional Reserve, under the <i>National Parks and Wildlife Act 1972</i>. The reserve comprises Allotment 101, of Deposited Plan 67929.</p> <p><i>Wilderness Quality</i></p> <p>Yellabinna WPA forms a link between vegetation communities in south- eastern Western Australia and Eyre Peninsula in South Australia. Yellabinna WPA contains a variety of woodland and shrubland communities dominated by Eucalyptus or Acacia species on dunes and swales and more diverse communities associated with isolated rocky outcrops. These communities support over 350 native plant species and 120 native fauna species, including a number of threatened species such as the Mt Finke grevillea, desert greenhood and malleefowl. The enhanced protection of the reserve may encourage recreational activities such as camping, bush walking and wildlife observation.</p> <p><u>Location of Wilderness Protection Areas</u></p> <p>The location of WPA within South Australia are shown in figure 1, as follows:</p>	



Act or Regulation	Requirement																														
<p>(b) The name or some other identification of the former reserves or parts of reserves that have been constituted as wilderness protection areas or zones</p>																															
<table border="1"> <thead> <tr> <th data-bbox="258 415 834 478">Wilderness Protection Area</th> <th data-bbox="834 415 1373 478">Former Reserve</th> </tr> </thead> <tbody> <tr> <td data-bbox="258 478 834 541">Billiatt Wilderness Protection Area</td> <td data-bbox="834 478 1373 541">Billiatt Conservation Park (part)</td> </tr> <tr> <td data-bbox="258 541 834 604">Cape Bouguer Wilderness Protection Area</td> <td data-bbox="834 541 1373 604">Kelly Hill Conservation Park (part)</td> </tr> <tr> <td data-bbox="258 604 834 701">Cape Gantheaume Wilderness Protection Area</td> <td data-bbox="834 604 1373 701">Cape Gantheaume Conservation Park (part)</td> </tr> <tr> <td data-bbox="258 701 834 764">Cape Torrens Wilderness Protection Area</td> <td data-bbox="834 701 1373 764">Cape Torrens Conservation Park</td> </tr> <tr> <td data-bbox="258 764 834 827">Danggali Wilderness Protection Area</td> <td data-bbox="834 764 1373 827">Danggali Conservation Park (part)</td> </tr> <tr> <td data-bbox="258 827 834 890">Hambidge Wilderness Protection Area</td> <td data-bbox="834 827 1373 890">Hambidge Conservation Park</td> </tr> <tr> <td data-bbox="258 890 834 953">Hincks Wilderness Protection Area</td> <td data-bbox="834 890 1373 953">Hincks Conservation Park (part)</td> </tr> <tr> <td data-bbox="258 953 834 1016">Investigator Group Wilderness Protection Area</td> <td data-bbox="834 953 1373 1016">Investigator Group Conservation Park (part)</td> </tr> <tr> <td data-bbox="258 1016 834 1079">Memory Cove Wilderness Protection Area</td> <td data-bbox="834 1016 1373 1079">Lincoln National Park (part)</td> </tr> <tr> <td data-bbox="258 1079 834 1176">Nullarbor Wilderness Protection Area</td> <td data-bbox="834 1079 1373 1176">Nullarbor National Park (part) Nullarbor Regional Reserve (part)</td> </tr> <tr> <td data-bbox="258 1176 834 1272">Nuyts Archipelago Wilderness Protection Area</td> <td data-bbox="834 1176 1373 1272">Nuyts Archipelago Conservation Park (part) Isles of St. Francis Conservation Park</td> </tr> <tr> <td data-bbox="258 1272 834 1369">Ravine des Casoars Wilderness Protection Area</td> <td data-bbox="834 1272 1373 1369">Flinders Chase National Park (part)</td> </tr> <tr> <td data-bbox="258 1369 834 1432">Western River Wilderness Protection Area</td> <td data-bbox="834 1369 1373 1432">Western River Conservation Park</td> </tr> <tr> <td data-bbox="258 1432 834 1495">Yellabinna Wilderness Protection Area</td> <td data-bbox="834 1432 1373 1495">Yellabinna Regional Reserve (part)</td> </tr> </tbody> </table>	Wilderness Protection Area	Former Reserve	Billiatt Wilderness Protection Area	Billiatt Conservation Park (part)	Cape Bouguer Wilderness Protection Area	Kelly Hill Conservation Park (part)	Cape Gantheaume Wilderness Protection Area	Cape Gantheaume Conservation Park (part)	Cape Torrens Wilderness Protection Area	Cape Torrens Conservation Park	Danggali Wilderness Protection Area	Danggali Conservation Park (part)	Hambidge Wilderness Protection Area	Hambidge Conservation Park	Hincks Wilderness Protection Area	Hincks Conservation Park (part)	Investigator Group Wilderness Protection Area	Investigator Group Conservation Park (part)	Memory Cove Wilderness Protection Area	Lincoln National Park (part)	Nullarbor Wilderness Protection Area	Nullarbor National Park (part) Nullarbor Regional Reserve (part)	Nuyts Archipelago Wilderness Protection Area	Nuyts Archipelago Conservation Park (part) Isles of St. Francis Conservation Park	Ravine des Casoars Wilderness Protection Area	Flinders Chase National Park (part)	Western River Wilderness Protection Area	Western River Conservation Park	Yellabinna Wilderness Protection Area	Yellabinna Regional Reserve (part)	
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<p>(c) The extent of mining operations in wilderness protection zones</p> <p>There are currently no wilderness protection zones declared within South Australia under the <i>Wilderness Protection Act 1992</i>. Accordingly, no mining operations occurred.</p>																															
<p>(d) Information as to the management of wilderness protection areas and zones and particulars of any activities to restore land and its ecosystems to their condition before European colonisation</p> <p>WPAs are managed in accordance with the Wilderness Code of Management (Appendix 1) as required by section 31 of the Act.</p>																															

Act or Regulation	Requirement
	<p>Two WPAs are covered by co-management agreements between the Minister and the Far West Coast Aboriginal Corporation. One agreement was signed under the <i>Wilderness Protection Act 1992</i> and is over the Nullarbor WPA. It establishes the Nullarbor Parks Advisory Committee to advise on the management of the Nullarbor WPA and the adjoining Nullarbor Regional Reserve. The second co-management agreement was signed under the <i>National Parks and Wildlife Act 1972</i> to co-manage the Yumberra Conservation Park, whereby the park is now managed by the Yumberra Conservation Park Co-management Board. This Board also has an advisory role over the remaining parks within the Far West Coast Native Title Determination Area, which includes the Yellabinna WPA. In this reporting period, the Nullarbor Parks Advisory Committee and the Yumberra Conservation Park Co-management Board finalised management plans for these parks and reserves. MEW has formally adopted the Nullarbor Parks Management Plan 2019 and the Yellabinna and Warma Manda Parks Management Plan 2019.</p> <p>During 2016-17 the Parks and Wilderness Council (P&WC) assessed a parcel of land adjacent to the Cape Torrens WPA. The land, described as Allotment 1 in Deposited Plan 23502, Hundred of Borda, was proclaimed as an addition to the Cape Torrens WPA on 20 September 2018.</p> <p>An additional area of land at the mouth of the De Mole River was identified by the P&WC in 2017. During the 2018-19 reporting period, MEW set out the proposal to add this extra land to Cape Torrens WPA for public comment under Section 22(6)(c) of the Act. The P&WC will review public submissions and make a final recommendation to MEW in August 2019.</p> <p>During the reporting period, management activities for WPA on <u>Kangaroo Island</u> included:</p> <ul style="list-style-type: none"> • Feral pig control program – searching for and destroying via trapping and shooting, and deploying a remote camera trap to gather intel. • Australian sea lion and hooded plover surveys, and white bellied sea eagle and osprey monitoring. • Long nose fur seal mark recapture program. • Prescribed burning planning, fire management, track and trail assessment, and mechanical hazard reduction. • Visitor and compliance monitoring programs <p>During the reporting period, management activities for WPA in the <u>Eyre Peninsula</u> and <u>Alinytjara Wilurara</u> regions included:</p> <p><u>Nullarbor Wilderness Protection Area</u></p> <ul style="list-style-type: none"> • Buffel grass inspections and control • Visitor access management infrastructure works at Koonalda cave • Monitoring of sea lion pup production, mapping of cliff base colonies using Robotic Process Automation (RPA) technology.

Act or Regulation	Requirement
<u>Yellabinna Wilderness Protection Area</u>	
<ul style="list-style-type: none"> • Mt Finke grevillea (<i>Grevillea treueriana</i>), Ooldea guinea flower (<i>Hibbertia crispula</i>) and malleefowl monitoring and mapping • Buffel grass inspections; no control required. 	
<u>Hambidge Wilderness Protection Area</u>	
<ul style="list-style-type: none"> • Fire track access works to the southern boundary of the WPA. 	
<u>Hincks Wilderness Protection Area</u>	
<ul style="list-style-type: none"> • Weed management works • Investigate reports of a small wild cattle herd living within the WPA - no recent sightings. 	
<u>Memory Cove Wilderness Protection Area</u>	
<ul style="list-style-type: none"> • Undertake quarterly fox baiting • Drooping sheoak age class monitoring undertaken • Regular visitor patrols and minor maintenance on visitor infrastructure at the Memory Cove campground 	
<u>Nuyts Archipelago Wilderness Protection Area (Nuyts Reef, Lounds Island, Breakwater Reef, Gliddon Reef)</u>	
<ul style="list-style-type: none"> • Monitoring of sea lion pup production and mapping of islands using RPA technology. 	
<p>During the reporting period, management activities for WPAs in the SAMDB region included:</p>	
<ul style="list-style-type: none"> • The Danggali WPA was included in a landscape-wide survey of striated grasswren (<i>Amytornis striatus</i>) and red-lored whistler (<i>Pachycephala rufogularis</i>) habitats. • Danggali WPA was included in an aerial shoot targeting feral goats and other pest animals. Goat numbers removed were low in the WPA (20 removed) and spatially associated with the remaining standing water sources. • Earthworks were undertaken to decommission 7 former pastoral dams in the south-west corner of the Danggali WPA. To ensure the earthworks did not cause damage to Aboriginal Heritage, cultural surveys of the proposed work sites were carried out by representatives of the First Peoples of the River Murray and Mallee Region. • Fencing of the northern boundary of Danggali WPA was undertaken in partnership with the neighbour at Oakvale over a distance of 33km. • General staff patrols were conducted along boundaries in Billiat and Danggali WPAs for compliance, reviews, general maintenance, fire break maintenance, support to dam closures and goat fence repairs. • An aerial shoot over Billiat WPA removed 28 goats from the landscape. The low numbers confirms the success of conducting the program over many years and 	

Act or Regulation	Requirement	
	<p>maintains good control of the pests. No other pest species were detected.</p> <ul style="list-style-type: none"> • Infrastructure maintenance included some malleefowl awareness signage replacements within Billiatt WPA. • NRM Education was undertaken with a school group from Murrayville in Billiat WPA • Ground shoot operations with Sporting Shooters were undertaken in Billiat WPA late 2018 and early 2019 involving five shooters across the landscape. 	
(e) A list of management plans adopted under this Act		
Wilderness Protection Area	Status of Management Plan	Adopted in
Billiatt Wilderness Protection Area	Adopted	2011
Cape Bouguer Wilderness Protection Area	Adopted	2000, amended 2017
Cape Gantheaume Wilderness Protection Area	Not yet available	
Cape Torrens Wilderness Protection Area	Adopted	2006
Danggali Wilderness Protection Area	Adopted	2011
Hambidge Wilderness Protection Area	Adopted	2007
Hincks Wilderness Protection Area	Adopted	2007
Investigator Group Wilderness Protection Area	Not yet available	
Memory Cove Wilderness Protection Area	Adopted	2005
Nullarbor Wilderness Protection Area	Adopted	2019
Nuyts Archipelago Wilderness Protection Area	Not yet available	2006
Ravine des Casoars Wilderness Protection Area	Adopted	2000, amended 2017
Western River Wilderness Protection Area	Adopted	2006
Yellabinna Wilderness Protection Area	Adopted	2019
<p>During the reporting period, draft management plans covering Nullarbor WPA and Yellabinna WPA were adopted.</p>		
<p>(f) The portions (if any) of wilderness protection areas or zones that the Minister has declared to be prohibited areas and the reasons for making those declarations</p>		
<p>The Franklin Islands section of the Nuyts Archipelago WPA was declared a Prohibited Area</p>		

Act or Regulation	Requirement			
<p>in 2012 in order to protect from disturbance the habitat of the greater stick-nest rat and the Nuyts Archipelago subspecies of the southern brown bandicoot. This declaration under the <i>Wilderness Protection Act 1992</i> followed the previous (1974) prohibited area declaration under the <i>National Parks and Wildlife Act 1972</i>.</p>				
<p>There are no other portions of WPAs that have been declared prohibited areas.</p>				
<p>(g) An account of money received and expended in relation to the management of wilderness protection areas and wilderness protection zones</p>				
Expense	Kangaroo Island	Eyre Peninsula/ Alinytjara Wilurara	SA Murray-Darling Basin	Total
Administration (incl. vehicle costs etc.)	3,400	1,500	7,500	12,400
Staff costs	15,900	15,000	57,900	88,800
Asset/infrastructure maintenance	1,800	51,000	11,200	64,000
Conservation programs (incl. feral animal control, abundant species management, scientific monitoring)	12,990	66,000	97,500*	176,490
Fire Management (incl. suppression and bushfire recovery)	3,500	6,000	3,000	12,500
Compliance	1,200	3,000	1,000	5,200
Total expenditure	\$38,790	\$142,500	\$178,100	\$359,390
<p>* SAMDB: Conservation programs consisted of Earthworks including cultural heritage surveys (\$80,000), bird surveys (\$7,500) and aerial shoot for WPAs (\$10,000).</p>				
<p>(h) In the case of wilderness protection zones, an account of the royalties (if any) received in respect of the mining tenements in force in those zones and the money expended in administering those mining tenements by an administrative unit of the Public Service.</p>				
<p>There are currently no wilderness protection zones declared within South Australia under the <i>Wilderness Protection Act 1992</i>. Accordingly, no mining tenements were in force.</p>				
<p>Wilderness Code of Management in force under Division 3</p>				
<p>INTRODUCTION</p>				

Act or Regulation	Requirement
1.1	This Code is the Wilderness Code of Management prescribed in the <i>Wilderness Protection Act 1992</i> .
1.2	Any terms used in this Code have the same meaning as those used in the <i>Wilderness Protection Act 1992</i> and the <i>National Parks and Wildlife Act 1972</i> .
1.3	A wilderness area means land constituted under the <i>Wilderness Protection Act 1992</i> as a Wilderness Protection Area or Wilderness Protection Zone.
OBJECTIVES OF WILDERNESS MANAGEMENT	
2.1	To maximise the naturalness and remoteness, i.e. the wilderness quality, of wilderness areas, and in particular:
(i)	protect and, where practicable, enhance wilderness quality;
(ii)	protect wildlife and ecological processes;
(iii)	control and, where practicable, eradicate non-indigenous plants and animals;
(iv)	protect geographical features;
(v)	protect sites of scientific significance;
(vi)	protect sites of historical significance;
(vii)	protect sites of Aboriginal cultural significance;
(viii)	provide for public use and enjoyment where compatible with maximising wilderness quality; and
(ix)	promote public awareness of, and education in, the natural features of and proper use of wilderness protection areas and wilderness protection zones.
MANAGEMENT PRINCIPLES	
3.1	General Principles
(i)	All management operations will be carried out in a manner consistent with maximisation of wilderness quality except where provided for in this Code (see 3.10).
(ii)	A Plan of Management will be prepared for a designated wilderness area as soon as practicable after the area's constitution. The Plan will provide clear direction for the protection and management of the wilderness area, in particular:
(a)	proposals to achieve the management objectives (2 above);
(b)	priorities for actions, including: <ul style="list-style-type: none"> • the removal of existing incompatible uses and/or structures except those permitted under this Code; and • appropriate rehabilitation to be undertaken following the removal of structures and incompatible uses;
(c)	recognition of the need to review management if indicated by results of monitoring and research;
(iii)	No additional incompatible uses and/or structures will be permitted except those provided for in this Code.
(iv)	Nothing in this Code derogates from any rights exercised in mining tenements in wilderness protection zones. In relation to mining operations in wilderness protection zones, environmental protection policies in section 5 of this Code will apply.

Act or Regulation	Requirement
3.2 Access and Transport	<ul style="list-style-type: none"> <li data-bbox="250 296 1354 415">(i) The use of vessels, motorised or wheeled transport will be permitted only on prescribed access routes, and for emergency and essential management operations (see 3.10) when alternative measures which do not degrade the wilderness quality of an area are unavailable. <li data-bbox="250 436 1273 527">(ii) Access routes may be prescribed in a plan of management for use by vessels, motorised or wheeled transport in circumstances where this type of transport is essential for effective management. <li data-bbox="250 548 1365 701">(iii) Construction of vehicle or walking tracks will be permitted only where re-direction of existing access requires construction of alternative tracks or for management works to achieve objectives identified in a plan of management. The construction of vehicle tracks for specific operations as provided for under 3.6(vi), 3.10 and 5.0 may be permitted on the basis that they will be rehabilitated as soon as possible. <li data-bbox="250 722 1360 812">(iv) Vehicle and walking tracks that are not essential for management purposes as specified in 3.10, or for mining operations in wilderness protection zones (see 5.0) will be closed and rehabilitated as prescribed in a plan of management. <li data-bbox="250 833 1344 890">(v) Over-flying for recreational purposes under an altitude of 1,500m above ground level will be prohibited. <li data-bbox="250 911 1344 1058">(vi) The landing of aircraft will be prohibited, except by permission of the Director and for emergency and essential management operations. Helipads and airstrips that are identified as essential for emergencies and management operations will be maintained. All other strips or helipads will be rehabilitated as soon as possible or allowed to regenerate naturally.
3.3 Tourism	<ul style="list-style-type: none"> <li data-bbox="250 1123 1370 1339">(i) Commercial tours may be accommodated where their size and planned activities are compatible with maintenance of wilderness quality. Those permitted will have obtained a licence and will be conducted in accordance with licence conditions, the Visitor Management Strategy for the wilderness area (see 3.4), and the Minimum Impact Code (see Appendix C). Tour groups will be monitored and regulated where necessary to prevent significant adverse impacts on wilderness quality and opportunities for solitude.
3.4 Recreation	<ul style="list-style-type: none"> <li data-bbox="250 1409 1328 1465">(i) The level and type of visitor use and visitor conduct will be managed in accordance with the objectives stated in section 2.0 of this Code. <li data-bbox="250 1486 1344 1577">(ii) A visitor management strategy that specifies an acceptable level and type of visitor use and visitor conduct will be included in the management plan for each wilderness area. <li data-bbox="250 1598 1365 1717">(iii) Visitor management strategies will include the promotion of the Minimum Impact Code and the distribution of any information about the wilderness values of particular wilderness areas. The following information should be used as a basis for monitoring the effectiveness of each strategy: <ul style="list-style-type: none"> <li data-bbox="250 1738 1338 1829">(a) the long-term limits of acceptable change for environmental (wilderness quality) and social (opportunities for wilderness dependent experiences) conditions within the wilderness area; and <li data-bbox="250 1850 1214 1881">(b) change in environmental and social conditions within the wilderness area.

Act or Regulation	Requirement
(iv)	Constructed walking tracks, signs, track markers and other management devices or structures will be used only for essential management operations (see 3.2(ii) and 3.10).
(v)	Recreation will be in accordance with the Wilderness Regulations and the Minimum Impact Code.
3.5	Cultural Heritage
(i)	Places, sites and objects of significance to Aboriginal people are protected under State and Commonwealth Aboriginal heritage legislation.
(ii)	Access by Aboriginal people to their sites of significance and protection of these sites will, as far as possible, be by methods compatible with the maintenance of wilderness quality.
(iii)	Nothing in this Code prevents Aboriginal people from doing anything in relation to Aboriginal sites, objects or remains in accordance with Aboriginal tradition. Furthermore, this Code does not prevent the taking, by Aboriginal people, of native plants, protected animals, or the eggs of protected animals, in accordance with the relevant provisions in the <i>National Parks and Wildlife Act 1972</i> .
(iv)	Sites of historic significance will be conserved, using access and methods compatible with maintenance of wilderness quality in the long-term.
(v)	Non-Aboriginal structures and artefacts that are of no historic significance, as determined by the relevant authority, will be removed or allowed to deteriorate naturally. Removal will not be undertaken if the only method of removal significantly reduces wilderness quality in the long-term.
3.6	Fire
(i)	Fire management will be based on continuing research into the fire history of the area, the relationships between fire and the natural communities occurring within the area, and on the maintenance of wilderness quality.
(ii)	Deliberately lit fires will be used only in emergency situations, and in essential management operations as listed in 3.10 and subject to (i) above.
(iii)	Other human caused fires should, where practicable, be extinguished consistent with maintenance of wilderness quality.
(iv)	Naturally caused fires will be extinguished when, in view of the direction, intensity and extent of the fire and the fire suppression techniques available, they pose a threat to human life and property, and to habitats requiring protection.
(v)	Where fire suppression action is required, the methods utilised will be, wherever possible, those which will have the least long-term impact on wilderness quality.
(vi)	The use of heavy machinery for fire suppression within a wilderness area will be prohibited except:
(a)	where it is considered to be the only way of preventing greater long-term loss of wilderness quality;
(b)	where specific machinery use techniques, that do not result in significant disturbance to the landscape or create a new access network, are considered the only feasible method of preventing long-term loss of wilderness quality; or
(c)	to mitigate hazard to human life, where alternative measures which do not impact on the wilderness quality of the area are unavailable.

Act or Regulation	Requirement
(vii)	Wherever possible, fire management practices designed to protect land adjacent to or within a wilderness area will be conducted outside the wilderness area.
3.7	Research
(i)	Research that will contribute to the implementation of the objectives of wilderness management will be encouraged.
(ii)	Research that will not affect wilderness quality and cannot be carried out elsewhere may be permitted.
(iii)	Research not covered under (i) and (ii) will not be permitted.
3.8	Biological Conservation
(i)	Management of threatened species, communities and habitats will, as far as possible, be consistent with maintenance of wilderness quality.
(ii)	Action will be taken to maintain and, where possible, restore natural processes, communities and habitats.
3.9	Non-indigenous Species
(i)	Non-indigenous species which significantly affect the wilderness quality of a wilderness area will be controlled or eradicated.
(ii)	Action will be taken to prevent the establishment of non-indigenous species.
3.10	Emergency and Essential Management Operations
(i)	All emergency and essential management operations will be carried out with the least possible impact on wilderness quality.
(ii)	<p>Actions that cause short-term degradation of wilderness quality but are necessary for emergency and/or essential management operations will be permitted. The only specific situations acknowledged in this Code as possibly requiring such actions are:</p> <ul style="list-style-type: none"> • control or eradication of non-indigenous species; • conservation of threatened species, communities and habitats; • protection of fire-sensitive species and communities; • management of visitor use; • management action or use of devices to mitigate hazard to human life; • restoration of natural processes, communities and habitats; and • research. <p>Where degradation has occurred as a result of these activities, rehabilitation will be undertaken as soon as practicable.</p>
3.11	Wilderness Protection Zones
(i)	Protection of wilderness quality in wilderness protection zones will be negotiated with tenement holders on the basis of the environmental protection policies in section 5. Management undertakings will be incorporated in a plan of management.
EXTERNAL INFLUENCES	
4.1	Close liaison with adjoining landholders and managers will be established to ensure that adverse impacts on the wilderness quality of an area resulting from activities outside that area are minimised or prevented.

Act or Regulation	Requirement
4.2	Where a wilderness area does not comprise a whole catchment, close liaison with upstream landholders and relevant authorities will be established to encourage the maintenance of water quality and flow regimes as close as practicable to their natural state.
4.3	Wherever possible management activities essential to the maintenance of the wilderness quality of a wilderness area are to be on land outside the wilderness area.
EXERCISE OF MINING RIGHTS IN WILDERNESS PROTECTION ZONES	
The holder of a mining tenement shall:	
5.1	have regard to the provisions of the plan of management under section 31 of the <i>Wilderness Protection Act 1992</i> ; and
5.2	in undertaking any operations:
(i)	protect native flora and fauna;
(ii)	avoid the pollution of land, water and air;
(iii)	avoid disturbance to known sites of natural, scientific, Aboriginal and non-Aboriginal cultural significance;
(iv)	minimise the potential for wind and water erosion;
(v)	avoid unnecessary track creation;
(vi)	avoid introduction of non-indigenous species;
(vii)	establish environmental monitoring and rehabilitation programs; and
(viii)	upon completion of the operation remove or obliterate all structures and materials used in the carrying out of mining operations.

Reporting required under the *Carers' Recognition Act 2005*

The *Carers' Recognition Act 2005* is deemed not applicable for DEW.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2018-19
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	10
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	13
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	3
Communication	Communication quality	Inadequate, delayed or absent communication with customer	17
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	3
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	22
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	17
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	15
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	31
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	9
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	23
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	2
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not	4

Complaint categories	Sub-categories	Example	Number of Complaints 2018-19
		met	
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	13
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	21
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	29
		Total	232

Additional Metrics	Total
% complaints resolved within policy timeframes	44%

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

Service improvements for period

Service improvements that responded to customer complaints or feedback	
Improvement category / Nature of complaint or suggestion	Services improved or changes as a result of complaints or consumer suggestions
<p><u>Process improvement</u></p> <p>A new business opportunity proposal for a DEW site was deemed out of scope 6 months after completion of a formal assessment, and the endorsement of the project steering committee for the proposal to proceed.</p>	<p>A review recommended improved processes and governance for new business opportunity proposals, including strict triaging of future proposals using 2 different assessment processes (e.g. expression of interest or procurement).</p>
<p><u>Communication improvement</u></p> <p>Infrastructure upgrades prevented customers accessing lessee businesses.</p>	<p>Improved communication process to provide lessees with 1 to 2 months' notice of infrastructure upgrades instead of 1 week.</p>
<p><u>Access to services</u></p> <p>Lessee seeking financial compensation due to collapse of a causeway, affecting business operations.</p>	<p>Unforeseen circumstances – Department of Planning, Transport (DPTI) and Infrastructure rectifying the situation with a \$20m upgrade over 2 years.</p>
<p><u>Policy improvement</u></p> <p>Call to improve engagement with Friends of Parks (FoP). (FoP are a body of community based volunteers who work in partnership with DEW, dedicated to the protection and enhancement of the natural and/or cultural heritage in parks and reserves)</p>	<p>A new engagement charter has been drafted in consultation with FoP, which recognises the valuable role that FoP has with DEW in conserving and managing South Australia's national parks, and acknowledges that effective engagement is fundamental to achieving this.</p>
<p><u>Park services / infrastructure quality improvement</u></p>	<p>Ongoing collaboration with lessees to improve standards of facilities in parks.</p>
<p><u>Park infrastructure quality improvement</u></p> <p>Safety / visibility concerns regarding the Brownhill Creek Pedestrian Bridge.</p>	<p>The bridge balustrade was lowered, and cyclists re-directed across the road bridge, while ensuring the bridge remained compliant with Australian Standards.</p>

DEW is continuing to advance an agency-wide culture that values complaints and feedback as opportunities to improve customer service and agency systems. A new agency-wide system, to streamline the collection and reporting of complaints, has recently been implemented. The DEW Complaints Handling Policy has also recently been reviewed and updated and is consistent with the requirements of Premier and Cabinet Circular PC039 - Complaint Management in the South Australian Public Sector and PC043 - Public Sector Responsiveness (the DPC requirements).

The updated policy revises the timeframe for the resolution of complaints from 10 days to 4 weeks. The 10 day timeframe was challenging to meet, as the metrics indicate. The 4 week timeframe is consistent with DPC requirements and will provide for timely resolution of complaints while recognising that complaints can be complex and require time to be adequately addressed.

Appendix: Audited financial statements 2018-19



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**To the Chief Executive
Department for Environment and Water**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Department for Environment and Water for the financial year ended 30 June 2019.

Opinion

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Department for Environment and Water as at 30 June 2019, its financial performance and its cash flows for year then ended in accordance with the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2019
- a Statement of Financial Position as at 30 June 2019
- a Statement of Changes in Equity for the year ended 30 June 2019
- a Statement of Cash Flows for the year ended 30 June 2019
- notes, comprising significant accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2019
- a Statement of Administered Financial Position as at 30 June 2019
- a Statement of Administered Cash Flows for the year ended 30 June 2019
- a Schedule of Expenses and Income attributable to administered activities for the year ended 30 June 2019
- notes, comprising significant accounting policies and other explanatory information for administered items
- a Certificate from the Chief Executive and the Chief Financial Officer.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Department for Environment and Water. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants* have been met.

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

Responsibilities of the Chief Executive for the financial report

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

Auditor's responsibilities for the audit of the financial report

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department for Environment and Water's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



Andrew Richardson

Auditor-General

16 September 2019

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

Financial Statements

For the year ended 30 June 2019

Department for Environment and Water
Certification of the Financial Statements
for the year ended 30 June 2019

We certify that the attached general purpose financial statements for the Department for Environment and Water:

- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards
- are in accordance with the accounts and records of the department
- present a true and fair view of the financial position of the Department for Environment and Water as at 30 June 2019 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the Department for Environment and Water for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



John Schutz
Chief Executive
13 September 2019



Shaun O'Brien
Chief Financial Officer
13 September 2019

Department for Environment and Water
Statement of Comprehensive Income
for the year ended 30 June 2019

	Note	2019 \$'000	2018 \$'000
Expenses			
Employee benefits expenses	2.4	168 318	158 542
Supplies and services	3.1	79 217	73 351
Grants and subsidies	3.2	31 912	34 373
Depreciation and amortisation	3.3	24 620	23 564
Net loss from disposal of non-current assets	4.5	-	35
Impairment loss	6.2	642	72
Assets transferred for nil consideration	3.4	47 575	1 306
Other expenses	3.5	5 127	4 822
Total expenses		357 411	296 065
Income			
Fees and charges	4.2	101 982	102 768
Grants	4.3	81 467	97 069
Interest	4.4	900	769
Net gain from disposal of non-current assets	4.5	27	-
Resources received free of charge	4.6	26 242	19 760
Other income	4.7	701	2 071
Total income		211 319	222 437
Net cost of providing services		146 092	73 628
Revenues from / (payments to) SA Government			
Revenues from SA Government	4.1	164 702	156 903
Payments to SA Government	4.1	(4 432)	(94)
Total net revenues from SA Government		160 270	156 809
Net result		14 178	83 181
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Changes in property, plant and equipment asset revaluation surplus	5.1	-	32 489
Total other comprehensive income		-	32 489
Total comprehensive result		14 178	115 670

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

Department for Environment and Water
Statement of Financial Position
as at 30 June 2019

	Note	2019 \$'000	2018 \$'000
Current assets			
Cash and cash equivalents	6.1	187 373	183 569
Receivables	6.2	21 990	12 471
Inventories	5.3	2 226	2 109
Other assets	6.3	1 054	1 019
Total current assets		212 643	199 168
Non-current assets			
Receivables	6.2	26	19
Other financial assets	6.4	-	3
Property, plant and equipment	5.1	766 925	755 554
Intangible assets	5.2	5 150	5 708
Total non-current assets		772 101	761 284
Total assets		984 744	960 452
Current liabilities			
Payables	7.1	43 162	38 137
Employee benefits	2.5	18 074	15 475
Provisions	7.2	512	489
Other liabilities	7.3	2 065	1 955
Total current liabilities		63 813	56 056
Non-current liabilities			
Payables	7.1	3 417	3 167
Employee benefits	2.5	37 045	34 572
Provisions	7.2	1 635	725
Other liabilities	7.3	18 713	17 776
Total non-current liabilities		60 810	56 240
Total liabilities		124 623	112 296
Net assets		860 121	848 156
Equity			
Contributed capital		22 612	22 612
Retained earnings		417 703	405 738
Asset revaluation surplus		419 806	419 806
Total equity		860 121	848 156

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

Department for Environment and Water
Statement of Changes in Equity
for the year ended 30 June 2019

	Note	Contributed capital \$'000	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2017		22 612	387 317	282 887	692 816
Error correction - property, plant and equipment	5.1	-	-	39 670	39 670
Restated balance at 1 July 2017		22 612	387 317	322 557	732 486
Net result for 2017-18		-	-	83 181	83 181
Gain/(loss) on revaluation of property, plant and equipment		-	32 489	-	32 489
Total comprehensive result for 2017-18		-	32 489	83 181	115 670
Balance at 30 June 2018		22 612	419 806	405 738	848 156
Adjustments on initial adoption of AASB 9	9.2	-	-	(170)	(170)
Error correction - property, plant and equipment	5.1	-	-	(872)	(872)
Restated balance at 1 July 2018		22 612	419 806	404 696	847 114
Net result for 2018-19		-	-	14 178	14 178
Total comprehensive result for 2018-19		-	-	14 178	14 178
Transactions with SA Government as owner					
Net assets transferred as a result of an administrative restructure	1.3	-	-	(1 171)	(1 171)
Balance at 30 June 2019		22 612	419 806	417 703	860 121

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

Department for Environment and Water
Statement of Cash Flows
for the year ended 30 June 2019

		2019	2018
		(Outflows)	(Outflows)
		Inflows	Inflows
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash outflows			
Employee benefits payments		(161 905)	(158 794)
Payments for supplies and services		(90 834)	(85 870)
Payments of grants and subsidies		(34 095)	(37 810)
Other payments		(647)	(3 907)
Cash used in operating activities		(287 481)	(286 381)
Cash inflows			
Fees and charges		94 783	107 802
Receipts from grants		84 990	100 232
Interest received		896	747
GST recovered from the Australian Taxation Office		11 311	11 998
Other receipts		771	2 278
Cash generated from operating activities		192 751	223 057
Cash flows from SA government			
Receipts from SA government		164 702	156 903
Payments to SA government		(4 526)	-
Cash generated from SA government		160 176	156 903
Net cash provided by operating activities	8.1	65 446	93 579
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(61 672)	(54 355)
Cash used in investing activities		(61 672)	(54 355)
Cash inflows			
Proceeds from the sale of property, plant and equipment		30	16
Cash generated from investing activities		30	16
Net cash (used in) investing activities		(61 642)	(54 339)
Net increase in cash and cash equivalents		3 804	39 240
Cash and cash equivalents at the beginning of the reporting period		183 569	144 329
Cash and cash equivalents at the end of the reporting period	6.1	187 373	183 569

The accompanying notes form part of these financial statements.

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

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Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

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Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

1. About the Department for Environment and Water

The Department for Environment and Water (DEW) is a government department of the State of South Australia and operates within the *Public Sector Act 2009*. DEW is an administrative unit acting on behalf of the Crown.

The financial statements and accompanying notes include all the controlled activities of DEW (refer to the Disaggregated Schedule for details of the DEW's controlled activities). Transactions and balances relating to administered resources are not recognised as departmental income, expenses, assets and liabilities. As administered items are significant in relation to DEW's overall financial performance and position, they are disclosed in the administered financial statements (schedule of administered items) at the back of the controlled general purpose financial statements. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for departmental items.

1.1. Basis of preparation

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

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

For the 2018-19 financial statements the department adopted *AASB 9 – Financial Instruments* and is required to comply with new *Treasurer's Instructions (Accounting Policy Statements)* issued on 22 March 2019. Further information is provided in note 9.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

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

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

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

Where asset and liability line items combine amounts expected to be realised within 12 months and more than 12 months, DEW has separately disclosed the amounts expected to be recovered or settled after more than 12 months.

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

1.2. Objectives and programs

Objectives

DEW plays a critical role in conserving and delivering practical outcomes for the state's unique environment and cultural resources in a changing climate, for the prosperity and wellbeing of all South Australians.

To support this, the department:

- manages the state's nature, parks, places, wildlife and cultural assets for the health, enjoyment and prosperity of South Australians
- ensures water, including the River Murray, is managed sustainably for the benefit of the environment, community and economy
- works in partnership with key bodies to develop and deliver policies that protect and conserve the state's environment and heritage and support sustainable development
- leads coordinated, whole of government action to address climate change risk and opportunity for South Australia.

Programs

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

Sustainability

Ensure the effective management of South Australia's landscapes through statewide policy, planning and frontline service delivery for the benefit of the community, the economy and ecosystems.

Water

Sustainably manage South Australia's water resources including the River Murray, for the benefit of the economy, community and environment.

Parks and public assets

Conserve, sustain and build South Australia's parks and reserves system to enhance visitor experiences, improve management practices and help mitigate against the impacts of bushfire.

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

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

1.2. Objectives and programs (continued)

Expenses and income by program

	Sustainability		Water		Parks and Public Assets		Total	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Expenses								
Employee benefits expenses	58 733	54 953	37 153	34 906	72 432	68 683	168 318	158 542
Supplies and services	21 243	19 471	22 073	17 100	35 901	36 780	79 217	73 351
Grants and subsidies	2 588	3 587	27 423	29 020	1 901	1 766	31 912	34 373
Depreciation and amortisation	1 970	4 383	11 571	6 245	11 079	12 936	24 620	23 564
Net loss from disposal of non-current assets	-	14	-	4	-	17	-	35
Impairment loss	252	72	114	-	276	-	642	72
Assets transferred for nil consideration	-	-	46 612	118	963	1 188	47 575	1 306
Other expenses	1 783	470	1 388	3 311	1 956	1 041	5 127	4 822
Total expenses	86 569	82 950	146 334	90 704	124 508	122 411	357 411	296 065
Income								
Fees and charges	39 969	42 763	36 281	34 430	25 732	25 575	101 982	102 768
Grants	9 374	7 295	67 109	83 081	4 984	6 693	81 467	97 069
Interest	5	5	870	749	25	15	900	769
Net gain from disposal of non-current assets	-	-	-	-	27	-	27	-
Resources received free of charge	10 496	8 022	4 724	2 174	11 022	9 564	26 242	19 760
Other income	595	840	24	630	82	601	701	2 071
Total income	60 439	58 925	109 008	121 064	41 872	42 448	211 319	222 437
Net cost of providing services	26 130	24 025	37 326	(30 360)	82 636	79 963	146 092	73 628
Revenues from / (payments) to SA Government								
Revenues from SA Government	64 130	61 861	33 236	21 297	67 336	73 745	164 702	156 903
Payments to SA Government	(1 773)	-	(798)	(94)	(1 861)	-	(4 432)	(94)
Total net revenues from SA Government	62 357	61 861	32 438	21 203	65 475	73 745	160 270	156 809
Net result	36 227	37 836	(4 888)	51 563	(17 161)	(6 218)	14 178	83 181

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

1.3. Changes to the department

2018-19 Transferred out

As a result of administrative arrangements outlined in The South Australian Government Gazette (the Government Gazette) on 13 December 2018, the department relinquished responsibility for the Pastoral Unit, a business unit of the department. Assets and liabilities relating to this business unit were transferred to the Department of Primary Industries and Regions, South Australia effective 1 January 2019.

	Pastoral Unit \$'000	Total \$'000
Current assets		
Receivables	1 406	1 406
Total Assets	1 406	1 406
Current liabilities		
Payables	22	22
Employee benefits	77	77
Non-current liabilities		
Payables	12	12
Employee benefits	124	124
Total liabilities	235	235
Net Loss on Transfer Out	1 171	1 171

Net assets transferred by the department as a result of the administrative restructure were recognised at the carrying amount. The net assets transferred were treated as a distribution to the government as owner.

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

1.4. Budget performance

The budget performance table compares DEW's outcomes against budget information presented to Parliament (2018-19 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

Statement of Comprehensive Income	Note	Original budget 2019 \$'000	Actual 2019 \$'000	Variance \$'000
Expenses				
Employee benefits expenses	a	150 019	168 318	18 299
Supplies and services		77 162	79 217	2 055
Grants and subsidies		36 031	31 912	(4 119)
Depreciation and amortisation		25 262	24 620	(642)
Impairment loss		-	642	642
Assets transferred for nil consideration	b	-	47 575	47 575
Other expenses		4 803	5 127	324
Total expenses		293 277	357 411	64 134
Income				
Fees and charges	c	88 665	101 982	13 317
Grants		83 519	81 467	(2 052)
Interest		124	900	776
Net gain from disposal of non-current assets		-	27	27
Resources received free of charge	d	-	26 242	26 242
Other income		1 393	701	(692)
Total income		173 701	211 319	37 618
Net cost of providing services		119 576	146 092	26 516
Revenues from / payments to SA government				
Revenues from SA government		151 819	164 702	12 883
Payments to SA government		-	(4 432)	(4 432)
Total net revenues from SA Government		151 819	160 270	8 451
Net result		32 243	14 178	(18 065)

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

- a. Voluntary Separation Packages and National Landcare Program 2 delivery were not included in the original budget
- b. Assets transferred for nil consideration (see note 3.4) were not included in the original budget
- c. Funding from NRM Boards largely for the delivery of National Landcare Program 2 and funding for Scientific Services were not included in the original budget
- d. Assets received free of charge from external entities was not included in the original budget.

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

1.4. Budget performance (continued)

		Original budget 2019 \$'000	Actual 2019 \$'000	Variance \$'000
Investing expenditure summary				
Total new projects	e	5 802	3 782	(2 020)
Total existing projects	f	82 364	51 551	(30 813)
Total annual program		8 398	9 320	922
Total investing expenditure		96 564	64 653	(31 911)

- e. Delays to the Waterfall Gully Summit Trail project due to engineering works to address erosion and soil stability and reclassification of expenditure from investing to operating for the Opening Up SAs Reservoirs
- f. Re-profiling the South Australian Riverland Floodplains Integrated Infrastructure Program and the Riverine Recovery Program in line with project milestones and completion dates.

1.5. Significant transactions with government related entities

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

- A substantial portion of accommodation and property management expenses relate to accommodation supplied by the Department of Planning, Transport and Infrastructure
- Total vehicle and aircraft payments include significant payments for vehicles supplied by Fleet SA
- Fees and charges revenue includes NRM board salary recoveries relating to salary recoups for DEW employees providing services to the NRM Boards
- Fees and charges revenue also includes service recoveries relating to water planning management cost recoveries from SA Water

2. Board, committees and employees

2.1. Key management personnel

Key management personnel of DEW include the Minister, the Chief Executive and the seven members of the Executive Team who have responsibility for the strategic direction and management of the department.

Total compensation for key management personnel was \$1.975 million in 2018-19 and \$2.328 million in 2017-18.

The compensation disclosed in this note excludes salaries and other benefits the Minister for Environment and Water receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

	2019 \$'000	2018 \$'000
Compensation		
Salaries and other short term employee benefits	1 789	1 742
Post-employment benefits	186	183
Other long-term employment benefits	-	93
Termination benefits	-	310
Total compensation	1 975	2 328

Department for Environment and Water
Notes to and forming part of the financial statements
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2.2. Related party transactions

The Department for Environment and Water is a government administrative unit and is wholly owned and controlled by the Crown.

Related parties of DEW include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

No transactions with key management personnel or related parties have occurred throughout the 2018-19 financial year, other than those disclosed in note 1.5.

2.3. Board and committee members

Members during 2018-19 financial year were:

Animal Welfare Advisory Committee

M S Doroudi* (Chair)
G I Anderson (appointed February 2019)
R F Eyers
M Greenslade
S J Hazel
S A Joppich (retired February 2019)
R I Mussell
M D Peters* (Observer, retired June 2019)
A M Piggott (appointed February 2019)
P S Warren

Arabana Parks Advisory Committee

F J Gill* (Chair, retired April 2019)
F J Singer (Deputy Chair, retired April 2019)
K J Blaylock* (retired April 2019)
E J Bravington* (retired April 2019)
K Buzzacott (retired April 2019)
T B Gotch* (retired April 2019)
R Dodd (Deputy Member, retired April 2019)

Witjira National Park Board of Management

G A Pelton* (Chair)
M R Ah Chee (Deputy Chair)
A Ah Chee
V T N Fuschtei (retired September 2018)
A B Magor*
R Tjami
K A Villiers* (retired August 2018)
A S McInerney* (appointed October 2018)
J Ah Chee (appointed September 2018)
V C McKenzie (Deputy Member)

Flinders Ranges National Park Co-Management Board

B P Gear* (Chair) (appointed November 2018)
P J Coulthard (formerly McKenzie) (Deputy Chair, appointed November 2018)
T C Coulthard (appointed November 2018)
L M Loan* (appointed November 2018)
M McKenzie (Snr) (appointed November 2018)
T O'Loughlin* (appointed November 2018)
B M Patterson (appointed November 2018)
S A M Paul* (appointed November 2018)

Premier's Climate Change Council

B J Carter (Chair, retired December 2018)
A S Ferguson
N M Halsey
P S Heithersay* (appointed September 2018)
J A Paradiso
M K Haese (Presiding Member, appointed January 2019)
A M Stock
S M J Verschoor
C N Wilkins
C Woolford

South Australian Heritage Council

K A Conlon (Chair)
M J H Constantine
J D Ferguson
A G MacKinnon
K McDougall
M J Rolfe
J Schulz
D J Stevenson
R J Taylor
A Ben Kahn (Deputy Member)
D M Lindsay (Deputy Member)
W D Cornell (Deputy Member)

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

2.3. Board and committee members (continued)

Ngaut Ngaut Conservation Park Co-Management Board

I M Campbell (Chair)
P G Gillen* (Deputy Chair)
I L Campbell
S T Dominelli* (retired December 2018)
C M Hutchinson
J Tesoriero*
J Irving* (appointed December 2018)
A B Hunter (Deputy Chair, retired December 2018)

Vulkathunha-Gammon Ranges National Park Cooperative Management Committee

J Irving* (Chair, appointed November 2018)
J M Coulthard (Deputy Chair, appointed November 2018)
M F G Anderson (appointed November 2018)
A Breeding* (appointed November 2018)
S Coulthard (appointed November 2018)
K Johnson (appointed November 2018)
S Kondylas* (appointed November 2018)
T L Naismith* (appointed November 2018)

Nullarbor Wilderness Protection Area Co-Management Advisory Committee

C L Lawrie (Chair)
M J Ward* (Deputy Chair)
M J Anderson*
L M Halliday* (appointed February 2019)
K Kerdel*
V Lawrie (appointed as member February 2019, retired as Deputy Member January 2019)
D Miller (retired January 2019)
P J Richter*
A S Munday (appointed February 2019)
N Miller (Deputy Member)
M Clements (Deputy Member)

Kangaroo Management Reference Group

Q L B Agius (retired December 2018)
T Ackland (Deputy Member)
R Borda
N D De Preu
A Freebairn*
A G Lewis
J H Neal
G W Tansell (retired December 2018)
R M Warwick (Deputy Member, retired December 2018)
S L Williams
M L Winen (Deputy Member, retired December 2018)
K Slade (retired December 2018)
R Evers (retired December 2018)
G Antony (appointed May 2019)
C Cowin (appointed May 2019)
C Crabbe (appointed May 2019)
G Coulthard* (appointed May 2019)
G Mills (appointed May 2019)
D Crabbe (appointed May 2019)

YYP A Committee Coongie Lakes National Park

J A Gates* (appointed August 2018) (Chair)
E S Dahl* (appointed August 2018)
T J Elliott (appointed August 2018)
J L Gregg-Smith* (appointed August 2018)
L J Harris Snr (appointed August 2018)
A M Paterson (appointed August 2018)
G Rigney (appointed August 2018)
J Fluin (appointed April 2019)
V M Linton* (retired May 2019)
R Singleton* (Deputy Member, appointed August 2018)

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

2.3. Board and committee members (continued)

Yumbarra Conservation Park Co-management Board

M J Ward* (Deputy Chair)
 L G Miller (Snr) (Deputy Chair, retired February 2019)
 M J Anderson*
 S R Haseldine (retired February 2019)
 H Coleman (appointed February 2019)
 W Miller (Chair)
 E Roberts (retired February 2019)
 P J Richter*
 W Ware (appointed February 2019)
 L M Halliday* (appointed February 2019)
 T Murragilli (appointed February 2019)
 W Newchurch (Deputy Member, retired February 2019)
 L J Cox (formerly Scott) (Deputy member, appointed February 2019)
 K Ware (Deputy Member, appointed February 2019)

Parks and Wilderness Council

A McEwen (Presiding Member)
 M I Bossley
 G M Coulthard*
 C B Daniels*
 E J Forster
 K James
 W R McIntosh
 J E Schutz* (Member (Ex Officio))
 W D F MacKenzie

DEW Risk and Performance Committee

T Stubbs (Chair, appointed August 2018)
 J C Grant* (Chair, retired September 2018)
 A D Copus* (retired December 2018)
 M Martin* (appointed March 2019)
 P Martin
 S Carruthers* (appointed November 2018)
 S Spadavecchia
 A Swanson*
 M Swart*

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

Board and committee remuneration

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

	2019	2018
\$0 - \$19 999	138	131
\$20 000 - \$39 999	1	1
Total number of members	139	132

Individuals may be members of more than one Board, Committee or Group associated with DEW.

The total remuneration received or receivable by members was \$224 000 (2018: \$267 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

Department for Environment and Water
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2.4. Employee benefits expenses

	2019	2018
	\$'000	\$'000
Salaries and wages	116 341	121 041
Employment on-costs - superannuation	13 255	13 515
Annual leave	11 015	10 899
Targeted Voluntary Separation Packages (refer below)	9 937	455
Employment on-costs - other	7 501	7 411
Long service leave (LSL)	7 126	3 744
Workers compensation	1 943	245
Skills and experience retention leave (SERL)	693	661
Board and committees fees	286	329
Other employee related expenses	221	242
Total employee benefits expenses	168 318	158 542

Employment on-costs - superannuation

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

Executive remuneration

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

	2019	2018
	Number	Number
\$151 001 – \$171 000	8	9
\$171 001 – \$191 000	8	7
\$191 001 – \$211 000	2	4
\$211 001 – \$231 000	5	2
\$231 001 – \$251 000	1	-
\$251 001 – \$271 000	1	1
\$271 001 – \$291 000	-	2
\$291 001 – \$311 000	2	1
\$371 001 – \$391 000	1	1
\$511 001 – \$531 000	1	-
\$691 001 – \$711 000	-	1
Total	29	28

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

Targeted Voluntary Separation Packages (TVSPs)

The number of employees who accepted a TVSP during the reporting period was 119 (2018: 5).

	2019	2018
	\$'000	\$'000
Amount paid/payable to separated employees:		
TVSPs	9 937	455
Leave paid/payable to separated employees	2 743	72
Recovery from the Department of Treasury and Finance	(13 062)	-
Net cost to the department	(382)	527

Department for Environment and Water
Notes to and forming part of the financial statements
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2.5. Employee benefits liability

	2019	2018
	\$'000	\$'000
Current		
Annual leave	9 362	9 458
Long service leave	2 763	3 221
Accrued salaries and wages	5 158	1 998
Skills and experience retention leave	791	798
Total current employee benefits	18 074	15 475
Non-current		
Long service leave	37 045	34 572
Total non-current employee benefits	37 045	34 572
Total employee benefits	55 119	50 047

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

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

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

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

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

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of long service leave liability is provided as note 11.1.

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

3. Expenses

Employee benefits expenses are disclosed in note 2.4.

3.1. Supplies and services

	2019	2018
	\$'000	\$'000
Fee for service	18 964	12 985
General administration	10 005	10 355
Information technology & communication	9 371	9 730
Accommodation and property management	8 203	8 377
Sand replenishment	6 266	4 705
Vehicle and aircraft	4 781	4 707
Operating lease payments	4 376	4 103
Minor works, maintenance & equipment	3 721	4 780
Bore drilling services	1 900	2 158
Cost of goods sold	1 691	1 466
Contractors	1 522	1 843
Travel and accommodation	1 459	1 629
Staff development	1 086	1 304
Scientific and technical services	758	576
Monitoring fees	533	205
Consultants	404	175
Transportation	358	382
Other	3 819	3 871
Total supplies and services	79 217	73 351

Operating lease payments

Operating lease payments (less any lease incentives) are recognised on a straight-line basis over the lease term.

Consultants

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

	2019	2019	2018	2018
	Number	\$'000	Number	\$'000
Below \$10 000	6	36	4	13
\$10 000 or above	7	368	3	162
Total	13	404	7	175

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

3.2. Grants and subsidies

	2019	2018
	\$'000	\$'000
Murray Darling Basin Authority	22 687	22 784
Goyder Institute	2 000	2 000
Administration of the <i>Animal Welfare Act 1985</i>	1 132	1 104
Riverine Recovery Project	681	412
SA Riverland Floodplain Infrastructure Program	464	332
South East Confined Aquifer Well Rehabilitation	-	1 109
Marine parks	-	641
Coorong, Lower Lakes and Murray Mouth - Long Term Plan	-	344
Building upgrade finance	-	275
Other	4 948	5 372
Total grants and subsidies	31 912	34 373

Grants and subsidies paid / payable to entities within the SA Government

	2019	2018
	\$'000	\$'000
Other	592	1 194
Total grants and subsidies - SA Government entities	592	1 194

3.3. Depreciation and amortisation

	2019	2018
	\$'000	\$'000
Depreciation		
Buildings and improvements	3 667	3 341
Park infrastructure	2 771	2 379
Roads, tracks and trails	4 155	4 368
Groundwater monitoring wells	4 288	4 288
Salinity disposal schemes	440	440
Patawalonga seawater circulation and Barcoo outlet	530	590
Sand pumping infrastructure	940	1 006
Surface water monitoring network	170	170
Waste disposal stations	314	170
Regulators and embankments	1 278	1 431
Plant and equipment	2 800	2 827
Leasehold improvements	1 788	1 788
Other	18	18
Total depreciation	23 159	22 816
Amortisation		
Application software - internally generated	1 293	580
Application software - externally purchased	146	146
Other - war services leases	22	22
Total amortisation	1 461	748
Total depreciation and amortisation	24 620	23 564

Department for Environment and Water
Notes to and forming part of the financial statements
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3.3. Depreciation and amortisation (continued)

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

Lease incentives in the form of leasehold improvements are capitalised as an asset and depreciated over the remaining term of the lease or estimated useful life of the improvement, whichever is shorter.

Land is not depreciated.

Review of accounting estimates

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

Useful life

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

Class of asset	Useful life (years)
<i>Property, plant and equipment</i>	
Buildings and improvements	5-150
Groundwater monitoring wells	48
Regulators and embankments	10-200
Park infrastructure	3-120
Patawalonga seawater circulation and Barcoo Outlet	6-99
Plant and equipment	3-30
Roads, tracks and trails	4-50
Salinity disposal schemes	15-99
Surface water monitoring network	40-80
Waste disposal stations	50
Sand pumping infrastructure	10-50
Leasehold improvements	12
Other	45-99
<i>Intangible assets</i>	
Externally acquired	3-10
Internally acquired	2-12
War services leases	44

The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

Department for Environment and Water
Notes to and forming part of the financial statements
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3.4. Assets transferred for nil consideration

	2019	2018
	\$'000	\$'000
Regulators and embankments	46 612	118
Plant and equipment	853	75
Buildings and improvements	80	145
Park infrastructure	30	368
Land	-	600
Total assets transferred for nil consideration	47 575	1 306

During the current year the department donated South East Flows Restoration project assets to the value of \$42.278 million to the South Eastern Water Conservation and Drainage Board. In addition, assets to the value of \$0.418 million were transferred to the Board of the Botanic Gardens and State Herbarium and assets to the value of \$4.879 million were transferred to land owners.

3.5. Other expenses

	2019	2018
	\$'000	\$'000
Assumption of liabilities	2 300	-
Property, plant and equipment write-offs	2 218	215
Capital project costs not capitalised	793	1 313
Audit fees	551	506
Settlement of legal claims	20	3 100
Intangible asset write-offs	-	88
Reversal of impairment loss	-	(329)
Movement in Inventory	(68)	(72)
Asset related adjustments	(693)	-
Other	6	1
Total other expenses	5 127	4 822

Audit fees

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$0.489 million (2017: \$0.425 million). No other services were provided by the Auditor-General's Department.

4. Income

4.1. Net revenues from SA Government

	2019	2018
	\$'000	\$'000
Revenues from SA Government		
Appropriations from Consolidated Account pursuant to the Appropriation Act	151 819	153 699
Appropriations from contingency funds	12 883	3 204
Total revenues from SA Government	164 702	156 903
Payments to SA Government		
Return to consolidated account	-	(94)
Return of surplus cash	(4 432)	-
Total payments to SA Government	(4 432)	(94)
Net revenues from SA Government	160 270	156 809

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

4.1. Net revenues from SA Government (continued)

Appropriations

Appropriations are recognised upon receipt.

Where money has been appropriated in the form of an equity contribution, the Treasurer has acquired a financial interest in the net assets of DEW and the appropriation is recorded as contributed equity. Refer to the Statement of Changes in Equity.

Total revenues from Government consist of \$154.345 million (2018: \$146.628 million) for operational funding and \$10.357 million (2018: \$10.275 million) for capital projects.

4.2. Fees and charges

	2019	2018
	\$'000	\$'000
NRM Board salary recovery	29 270	31 238
Service recoveries	18 906	18 444
Sale of support services	17 234	20 182
Admissions and guided tours	9 850	9 682
Sale of professional services	9 437	8 095
Property rental and related income	6 206	6 013
Sale of goods	4 635	4 041
Fees, levies and licences	2 424	2 472
Provision of services	1 852	-
Other salary recoveries	1 453	1 558
Sale of spatial information	544	915
Sale of freehold titles	171	83
Taxation revenue - River Murray rehabilitation Levy	-	45
Total revenues from fees and charges	101 982	102 768

NRM board salary recovery relates to salary recoups for DEW employees providing services to the NRM Boards. Sale of support services predominantly includes revenue received for work undertaken by DEW on behalf of other entities as well as the recovery of costs previously expensed. Service recoveries relate to water planning management cost recoveries from SA Water and the sale of professional services includes professional advice as well as fees received from providing camping and accommodation facilities. Property rental and related income includes revenue from pastoral leases, irrigation licences, reimbursement of property related expenses and income from shack rentals.

Department for Environment and Water
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4.3. Grant revenues

	2019	2018
	\$'000	\$'000
Grant revenues from the Commonwealth		
SA Riverland Floodplain Infrastructure Program	40 000	36 500
Coorong, Lower Lakes and Murray Mouth - Long Term Plan	6 701	18 823
Murray Futures - Riverine Recovery	6 387	15 303
Murray Futures - Water Management Solutions Project	6 300	-
The Interim Great Artesian Basin Infrastructure Investment Program	1 822	-
Implementing the Murray Darling Basin reform	1 486	1 486
The Living Murray - Chowilla	1 046	1 015
The Living Murray - Lower Lakes, Coorong and Murray Mouth	900	834
Flows for the future	900	6 700
Tourism Demand Driver Infrastructure	-	539
Other	584	378
Total grant revenues from the Commonwealth	66 126	81 578
Grant revenues from SA Government		
Adelaide Living Beaches strategy	4 135	2 721
Community Emergency Services Funding	3 540	2 908
Climate change initiatives	2 363	-
Compliance and Monitoring	876	742
Botanic Gardens - Aquifer Storage and Recovery	655	655
Carbon Neutral Adelaide	250	1 042
Water Industry Act	174	170
Other	2 829	4 639
Total grant revenues from SA Government	14 822	12 877
Grant revenues from private industry and local government		
Other	519	2 614
Total grant revenues from private industry and local government	519	2 614
Total grant revenues	81 467	97 069

Contributions are recognised as an asset and income when DEW obtains control of the contributions or obtains the right to receive the contributions and the income recognition criteria are met (that is the amount can be reliably measured and the flow of resources is probable).

Generally, DEW has obtained control or the right to receive:

- contributions with unconditional stipulations – this will be when the agreement becomes enforceable; that is the earlier of when the receiving entity has formally been advised that the contribution (for example, grant application) has been approved; agreement/contract is executed; and/or the contribution is received
- contributions with conditional stipulations – that is when the enforceable stipulations specified in the agreement occur or are satisfied; that is income would be recognised for contributions received or receivable under the agreement.

Contributions with conditions of expenditure

DEW received grants from various funding sources, expressly for the purposes of undertaking specific projects. As at 30 June 2019 \$90.897 million (2018: \$86.351 million) of grants, which have been recognised as revenues in the Statement of Comprehensive Income, are yet to be spent in the manner specified by the contributors.

Department for Environment and Water
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4.4. Interest

	2019	2018
	\$'000	\$'000
Interest	900	769
Total interest revenues	900	769

4.5. Net gain / (loss) from disposal of non-current assets

	2019	2018
	\$'000	\$'000
Plant and equipment		
Proceeds from disposal	30	16
Less net book value of assets disposed	(3)	(51)
Net gain / (loss) from disposal of plant and equipment	27	(35)
Total assets		
Proceeds from disposal	30	16
Less net book value of assets disposed	(3)	(51)
Total net gain / (loss) from disposal of non-current assets	27	(35)

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

4.6. Resources received free of charge

	2019	2018
	\$'000	\$'000
Assets received free of charge	21 615	15 379
Services received free of charge - Shared Services SA	4 627	4 381
Total resources received free of charge	26 242	19 760

Assets received free of charge in 2018-19 comprised \$3.171 million (2018: \$12.490 million) transferred from DEW Administered Items (Crown lands) following the proclamation of new parks and additions to existing parks and reserves. Heritage assets donated from the Department of Planning, Transport and Infrastructure totalled \$18.361 million. In addition assets received from the Friends of the Park amounted to \$68 000 and Eyre Peninsula Natural Resource Management Board \$15 000.

4.7. Other income

	2019	2018
	\$'000	\$'000
Insurance recoveries	288	689
Salaries and wages recoveries	69	64
Sponsorships, donations, commissions and bequests	17	570
Water sales	39	573
Other sundry revenue	288	175
Total other income	701	2 071

Other Income is recognised when earned or recovered and is measured at the fair value of the consideration received or receivable.

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

5. Non-financial assets

5.1. Property, plant and equipment

	2019	2018
	\$'000	\$'000
Land		
Land at fair value ⁽ⁱ⁾	330 370	315 183
Total land	330 370	315 183
Buildings and improvements		
Buildings and improvements at fair value ⁽ⁱ⁾	200 057	195 696
Buildings and improvements at cost (deemed fair value) ⁽ⁱⁱ⁾	4 600	4 004
Accumulated depreciation	(136 435)	(134 456)
Total buildings and improvements	68 222	65 244
Park infrastructure		
Park infrastructure at fair value ⁽ⁱ⁾	209 202	211 688
Park infrastructure at cost (deemed fair value) ⁽ⁱⁱ⁾	9 688	5 906
Accumulated depreciation	(193 439)	(192 893)
Total park infrastructure	25 451	24 701
Roads, tracks and trails		
Roads, tracks and trails at fair value ⁽ⁱ⁾	219 054	230 244
Roads, tracks and trails at cost (deemed fair value) ⁽ⁱⁱ⁾	16 049	21 497
Accumulated depreciation	(212 280)	(219 110)
Total roads, tracks and trails	22 823	32 631
Groundwater monitoring wells		
Ground monitoring wells at fair value ⁽ⁱ⁾	223 231	223 231
Accumulated depreciation	(155 694)	(151 406)
Total groundwater monitoring wells	67 537	71 825
Salinity disposal schemes		
Salinity disposal schemes at fair value ⁽ⁱ⁾	43 067	43 068
Accumulated depreciation	(14 382)	(13 943)
Total salinity disposal schemes	28 685	29 125
Patawalonga seawater circulation and Barcoo outlet		
Patawalonga seawater circulation and Barcoo outlet at fair value ⁽ⁱ⁾	45 451	45 451
Accumulated depreciation	(16 412)	(15 882)
Total Patawalonga seawater circulation and Barcoo outlet	29 039	29 569
Sand pumping infrastructure		
Sand pumping infrastructure at fair value ⁽ⁱ⁾	23 116	23 116
Accumulated depreciation	(5 990)	(5 050)
Total sand pumping infrastructure	17 126	18 066

Department for Environment and Water
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5.1. Property, plant and equipment (continued)

	2019	2018
	\$'000	\$'000
Surface water monitoring network		
Surface water monitoring network at fair value ⁽ⁱ⁾	12 748	12 747
Accumulated depreciation	(5 831)	(5 660)
Total surface water monitoring network	6 917	7 087
Waste disposal stations		
Waste disposal stations at fair value ⁽ⁱ⁾	14 767	14 767
Waste disposal stations at cost ⁽ⁱⁱ⁾	1 147	-
Accumulated depreciation	(5 434)	(5 119)
Total waste disposal stations	10 480	9 648
Regulators and embankments		
Regulators and embankments at fair value ⁽ⁱ⁾	83 787	83 787
Regulators and embankments at cost (deemed fair value) ⁽ⁱⁱ⁾	12 940	-
Accumulated depreciation	(32 630)	(31 352)
Total regulators and embankments	64 097	52 435
Plant and equipment		
Plant and equipment at cost (deemed fair value) ⁽ⁱⁱⁱ⁾	41 754	38 971
Accumulated depreciation	(25 255)	(23 403)
Total plant and equipment	16 499	15 568
Leasehold improvements		
Leasehold improvements at cost (deemed fair value) ⁽ⁱⁱⁱ⁾	21 460	21 459
Accumulated depreciation	(5 663)	(3 874)
Total leasehold improvements	15 797	17 585
Other		
Other at cost (deemed fair value) ⁽ⁱⁱⁱ⁾	1 868	1 867
Accumulated depreciation	(723)	(704)
Total other	1 145	1 163
Capital works in progress		
Capital works in progress	62 737	65 724
Total capital works in progress	62 737	65 724
Total property, plant and equipment	766 925	755 554

(i), (ii), (iii) refer note 11.2 for details of the carrying amounts of property, plant and equipment.

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

Property, plant and equipment is recorded at fair value. Detail about DEW's approach to fair value is set out in note 11.2.

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

5.1. Property, plant and equipment (continued)

Error correction

An error correction of \$39.670 million has been disclosed in the Statement of Changes in Equity and has been retrospectively restated as at 1 July 2017 in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*. The error correction comprised three adjustments, for \$23.996 million, \$13.769 million and \$1.905 million which resulted in a net increase of \$39.670 million to retained earnings and adjustments to the carrying values of several asset classes.

In regards to the error correction relating to \$23.996 million, the carrying value of land was increased by \$21.729 million to recognise various land parcels gazetted as conservation parks during 2016-17. Other adjustments to the carrying values of assets related to the first time recognition of assets and other asset revisions. The impact of the adjustments were as follows: buildings and improvements (\$0.111 million increase); park infrastructure (\$0.741 million increase) and roads, tracks, and trails (\$1.415 million increase).

The error correction of \$13.769 million was required to reflect Crown Land that had transferred to DEW Controlled during 2013-14 following a ministerial approval to declare Tennyson Dunes as a Conservation Reserve. This resulted in an increase of \$13.769 million to retained earnings and to the carrying value of land.

The adjustment for \$1.905 million related to the incorrect calculation of accumulated depreciation in the processing of the revaluation of the Data Dictionary in 2016-17 and impacted the asset classes as follows: buildings and improvements (\$0.418 million increase); park infrastructure (\$0.529 million increase) and roads, tracks, and trails (\$0.958 million increase).

In addition, an error correction of \$0.872 million has been disclosed in the Statement of Changes in Equity and has been retrospectively restated as at 1 July 2018 in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*. The error correction resulted in a net decrease of \$0.872 million to retained earnings and a net decrease to the carrying values of the following asset classes, buildings and improvements, \$0.168 million; park infrastructure, \$0.288 million, and roads, tracks and trails, \$0.416 million. The adjustments to the carrying values of assets related to the incorrect calculation of accumulated depreciation in the processing of the revaluation of the Data Dictionary in 2016-17.

Impairment

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

All non-current tangible assets are valued at fair value. Specialised assets would rarely be sold and typically any costs of disposal would be negligible. Accordingly, the recoverable amount will be close to or greater than fair value.

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

As at reporting date no impairment losses were recognised in the Statement of Comprehensive Income.

Department for Environment and Water
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5.1. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment

	Land	Buildings & improvements	Park infrastructure	Roads, tracks & trails	Groundwater monitoring wells	Salinity disposal schemes
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2018	315 183	65 244	24 701	32 631	71 825	29 125
Error correction	-	(168)	(288)	(416)	-	-
Carrying amount at 1 July 2018	315 183	65 076	24 413	32 215	71 825	29 125
Acquisitions	-	-	-	-	-	-
Transfer between classes	-	613	3 234	(3 900)	-	-
Assets received for nil consideration	15 187	6 400	11	-	-	-
Assets transferred for nil consideration	-	(80)	(30)	-	-	-
Disposals	-	-	-	-	-	-
Write-offs	-	(427)	(150)	(1 629)	-	-
Transfers to/(from) capital works in progress	-	309	467	17	-	-
Capital WIP - expensed in current period	-	-	-	-	-	-
Other changes via profit and loss	-	(2)	277	275	-	-
Subtotal	15 187	6 813	3 809	(5 237)	-	-
Gains/(losses) for the period recognised in net result:						
Depreciation	-	(3 667)	(2 771)	(4 155)	(4 288)	(440)
Subtotal	-	(3 667)	(2 771)	(4 155)	(4 288)	(440)
Carrying amount at 30 June 2019	330 370	68 222	25 451	22 823	67 537	28 685

	Patawalonga seawater circulation	Sand pumping infrastructure	Surface water monitoring network	Waste disposal stations	Regulators and embankments
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2018	29 569	18 066	7 087	9 648	52 435
Error correction	-	-	-	-	-
Carrying amount at 1 July 2018	29 569	18 066	7 087	9 648	52 435
Acquisitions	-	-	-	-	-
Transfer between classes	-	-	-	-	-
Assets received for nil consideration	-	-	-	-	-
Assets transferred for nil consideration	-	-	-	-	(46 612)
Disposals	-	-	-	-	-
Write-offs	-	-	-	-	-
Transfers to/(from) capital works in progress	-	-	-	1 146	59 552
Capital WIP - expensed in current period	-	-	-	-	-
Other changes via profit and loss	-	-	-	-	-
Subtotal	-	-	-	1 146	12 940
Gains/(losses) for the period recognised in net result:					
Depreciation	(530)	(940)	(170)	(314)	(1 278)
Subtotal	(530)	(940)	(170)	(314)	(1 278)
Carrying amount at 30 June 2019	29 039	17 126	6 917	10 480	64 097

Department for Environment and Water
Notes to and forming part of the financial statements
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5.1. Property, plant and equipment (continued)

	Plant & equipment \$'000	Leasehold improvements \$'000	Other \$'000	Capital work in progress \$'000	Total \$'000
Carrying amount at 30 June 2018	15 568	17 585	1 163	65 724	755 554
Error correction	-	-	-	-	(872)
Carrying amount at 1 July 2018	15 568	17 585	1 163	65 724	754 682
Acquisitions	861	-	-	63 724	64 585
Transfer between classes	53	-	-	-	-
Assets received for nil consideration	18	-	-	-	21 616
Assets transferred for nil consideration	(853)	-	-	-	(47 575)
Disposals	(3)	-	-	-	(3)
Write-offs	(12)	-	-	-	(2 218)
Transfers to/(from) capital works in progress	3 661	-	-	(66 055)	(903)
Capital WIP - expensed in current period	-	-	-	(793)	(793)
Other changes via profit and loss	6	-	-	137	693
Subtotal	3 731	-	-	(2 987)	35 402
Gains/(losses) for the period recognised in net result:					
Depreciation	(2 800)	(1 788)	(18)	-	(23 159)
Subtotal	(2 800)	(1 788)	(18)	-	(23 159)
Carrying amount at 30 June 2019	16 499	15 797	1 145	62 737	766 925

	Land \$'000	Buildings & improvements \$'000	Park infrastructure \$'000	Roads, tracks & trails \$'000	Groundwater monitoring wells \$'000	Salinity disposal schemes \$'000
Carrying amount at 30 June 2017	267 195	64 914	25 728	23 323	76 113	29 565
Error correction	35 498	529	1 270	2 373	-	-
Carrying amount at 1 July 2017	302 693	65 443	26 998	25 696	76 113	29 565
Acquisitions	600	-	15	-	-	-
Transfer between classes	-	(27)	(2 263)	(270)	-	-
Assets received for nil consideration	12 490	1 253	267	1 157	-	-
Assets transferred for nil consideration	(600)	(145)	(368)	-	-	-
Disposals	-	-	-	-	-	-
Write-offs	-	(43)	(153)	(19)	-	-
Transfers to/(from) capital works in progress	-	2 057	2 584	10 435	-	-
Capital WIP - expensed in current period	-	-	-	-	-	-
Subtotal	12 490	3 095	82	11 303	-	-
Gains/(losses) for the period recognised in net result:						
Depreciation	-	(3 341)	(2 379)	(4 368)	(4 288)	(440)
Reversal of impairment loss	-	47	-	-	-	-
Subtotal	-	(3 294)	(2 379)	(4 368)	(4 288)	(440)
Gains/(losses) for the period recognised in other comprehensive income:						
Net revaluation increment/(decrement)	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Carrying amount at 30 June 2018	315 183	65 244	24 701	32 631	71 825	29 125

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

5.1. Property, plant and equipment (continued)

	Patawalonga seawater circulation	Sand pumping infrastructure	Surface water monitoring network	Waste disposal stations	Regulators and embankments
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2017	30 159	16 101	7 132	6 166	21 246
Error correction	-	-	-	-	-
Carrying amount at 1 July 2017	30 159	16 101	7 132	6 166	21 246
Acquisitions	-	-	-	-	-
Transfer between classes	-	-	-	-	2 560
Assets received for nil consideration	-	-	-	-	-
Assets transferred for nil consideration	-	-	-	-	(118)
Disposals	-	-	-	-	-
Write-offs	-	-	-	-	-
Transfers to/(from) capital works in progress	-	-	125	-	4 312
Capital WIP - expensed in current period	-	-	-	-	-
Subtotal	-	-	125	-	6 754
Gains/(losses) for the period recognised in net result:					
Depreciation	(590)	(1 006)	(170)	(170)	(1 431)
Reversal of impairment loss	-	-	-	-	-
Subtotal	(590)	(1 006)	(170)	(170)	(1 431)
Gains/(losses) for the period recognised in other comprehensive income:					
Net revaluation increment/(decrement)	-	2 971	-	3 652	25 866
Subtotal	-	2 971	-	3 652	25 866
Carrying amount at 30 June 2018	29 569	18 066	7 087	9 648	52 435

	Plant & equipment	Leasehold improvements	Other	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2017	14 243	19 373	1 181	33 215	635 654
Error correction	-	-	-	-	39 670
Carrying amount at 1 July 2017	14 243	19 373	1 181	33 215	675 324
Acquisitions	575	-	-	58 117	59 307
Transfer between classes	-	-	-	-	-
Assets received for nil consideration	212	-	-	-	15 379
Assets transferred for nil consideration	(75)	-	-	-	(1 306)
Disposals	(51)	-	-	-	(51)
Write-offs	-	-	-	-	(215)
Transfers to/(from) capital works in progress	3 491	-	-	(24 295)	(1 291)
Capital WIP - expensed in current period	-	-	-	(1 313)	(1 313)
Subtotal	4 152	-	-	32 509	70 510
Gains/(losses) for the period recognised in net result:					
Depreciation	(2 827)	(1 788)	(18)	-	(22 816)
Reversal of impairment loss	-	-	-	-	47
Subtotal	(2 827)	(1 788)	(18)	-	(22 769)
Gains/(losses) for the period recognised in other comprehensive income:					
Net revaluation increment/(decrement)	-	-	-	-	32 489
Subtotal	-	-	-	-	32 489
Carrying amount at 30 June 2018	15 568	17 585	1 163	65 724	755 554

Department for Environment and Water
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5.2. Intangible assets

	2019	2018
	\$'000	\$'000
Internally developed intangible assets		
Computer software at cost (deemed fair value)	14 011	13 108
Accumulated amortisation	(12 412)	(11 119)
Total internally generated computer software	1 599	1 989
Externally acquired intangible assets		
Computer software	1 059	1 059
Accumulated amortisation	(823)	(677)
Total computer software	236	382
Water licences	2 610	2 610
Total externally acquired intangible assets	2 846	2 992
Other		
Revenue stream (War services freehold leases) - at cost (deemed fair value)	1 000	1 000
Accumulated amortisation	(295)	(273)
Total other	705	727
Total intangible assets	5 150	5 708

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

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

For the War Services Leases the rate of amortisation has been determined after reference to both the unexpired period of the leases and the rate of extinguishment of the leases.

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

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

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

DEW recognises the following intangible assets:

Computer software

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

Water licenses

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

Department for Environment and Water
Notes to and forming part of the financial statements
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5.2. Intangible assets (continued)

Revenue stream

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

Intangible asset movement reconciliation schedule

	Internally developed \$'000	Externally acquired \$'000	Revenue stream \$'000	Total \$'000
Carrying amount at 1 July 2018	1 989	2 992	727	5 708
Transfers to/(from) capital works in progress	903	-	-	903
Amortisation	(1 293)	(146)	(22)	(1 461)
Carrying amount at 30 June 2019	1 599	2 846	705	5 150

	Internally developed \$'000	Externally acquired \$'000	Revenue stream \$'000	Total \$'000
Carrying amount at 1 July 2017	1 034	3 188	749	4 971
Transfers to/(from) capital works in progress	1 291	-	-	1 291
Transfers between classes	332	(332)	-	-
Write-offs	(88)	-	-	(88)
Amortisation	(580)	(146)	(22)	(748)
Reversal of impairment loss	-	282	-	282
Carrying amount at 30 June 2018	1 989	2 992	727	5 708

Assets not recognised

Acquisition of Water Licences for Environmental Flows

While DEW recognises certain water licences controlled by the Minister for Environment and Water as intangible assets, the acquisition and/or transfer of water licences for environmental purposes linked to the provisions of Intergovernmental Agreements to which South Australia is party to is generally expensed when such expenditure is incurred.

Department for Environment and Water
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5.3. Inventories

	2019	2018
	\$'000	\$'000
Inventories held for distribution at no or nominal amount		
Inventories held for distribution - at cost	675	665
Total inventories held for distribution at no or nominal amount	675	665
Inventories held for resale - at cost		
Finished goods held for resale - at cost	1 551	1 444
Total inventories held for resale - at cost	1 551	1 444
Total inventories	2 226	2 109

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

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

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

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

6. Financial assets

6.1. Cash and cash equivalents

	2019	2018
	\$'000	\$'000
Deposits with the Treasurer	187 196	183 397
Cash on hand/imprest account	177	172
Total cash and cash equivalents	187 373	183 569

Deposits with the Treasurer

DEW has two deposit accounts with the Treasurer, a General Operating Account and an Accrual Appropriation Excess Funds Account. Although DEW controls the money in the Accrual Appropriation Excess Funds Account its use must be approved by the Treasurer.

Department for Environment and Water
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6.2. Receivables

	2019	2018
	\$'000	\$'000
<u>Current</u>		
Trade receivables		
From government entities	9 039	4 179
From non-government entities	3 846	2 656
Less allowance for doubtful debts	(1 418)	(785)
Total trade receivables	11 467	6 050
Accrued revenues	5 512	1 846
GST input tax recoverable	5 001	4 557
Workers compensation recoveries	10	18
Total current receivables	21 990	12 471
<u>Non-current</u>		
Workers compensation recoveries	26	19
Total non-current receivables	26	19
Total receivables	22 016	12 490

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

The net amount of GST payable to the ATO is included as part of receivables.

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

Refer to note 11.3 for further information on risk management.

Impairment of receivables

	2019	2018
	\$'000	\$'000
Balance at 30 June under AASB 139	785	738
Adjustments on initial adoption of AASB 9	170	-
Carrying amount at the beginning of the period	955	738
Amounts written off	(179)	-
Increase/(decrease) in the allowance recognised in profit or loss	642	47
Carrying amount at the end of the period	1 418	785

Refer to note 11.3 for details regarding credit risk and the methodology for determining impairment.

Department for Environment and Water
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6.3. Other assets

	2019	2018
	\$'000	\$'000
Current		
Prepaid supplies and services	1 053	1 018
Other	1	1
Total current other assets	<u>1 054</u>	<u>1 019</u>
Total other assets	<u><u>1 054</u></u>	<u><u>1 019</u></u>

6.4. Other financial assets

	2019	2018
	\$'000	\$'000
Non-current		
Equity in unlisted entities	-	3
Total non-current other financial assets	<u>-</u>	<u>3</u>
Total other financial assets	<u><u>-</u></u>	<u><u>3</u></u>

Department for Environment and Water
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7. Liabilities

Employee benefits liabilities are disclosed in note 2.5.

7.1. Payables

	2019	2018
	\$'000	\$'000
<u>Current</u>		
Trade payables	39 134	34 071
Employment on-costs	3 061	3 076
Accrued expenses	949	943
Paid Parental Leave Scheme payable	18	47
Total current payables	43 162	38 137
<u>Non-current</u>		
Employment on-costs	3 417	3 167
Total non-current payables	3 417	3 167
Total payables	46 579	41 304

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

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

Employment on-costs

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

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

As a result of an actuarial assessment performed by the Department of Treasury and Finance (DTF), the proportion of long service leave taken as leave has remained unchanged from the 2018 rate of 41%. The average factor for the calculation of employer superannuation cost on-costs has changed from the 2018 rate (9.9%) to 9.8%. These rates are used in the employment on-cost calculation.

Paid parental leave scheme

Paid Parental Leave Scheme payable represents amounts which DEW has received from the Commonwealth Government to forward onto eligible employees via DEW's standard payroll processes. That is, DEW is acting as a conduit through which the payment to eligible employees is made on behalf of the Family Assistance Office.

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7.2. Provisions

	2019	2018
	\$'000	\$'000
<u>Current</u>		
Provision for workers compensation	511	489
Additional provisions	1	-
Total current provisions	512	489
<u>Non-current</u>		
Provision for workers compensation	1 561	725
Additional provisions	74	-
Total non-current provisions	1 635	725
Total provisions	2 147	1 214
<i>Movement in provisions</i>		
Carrying amount at the beginning of the period	1 214	1 810
Reductions arising from payments	(2 801)	(841)
Increases resulting from remeasurement	3 659	245
Carrying amount at the end of the period	2 072	1 214
<i>Movement in additional provision</i>		
Carrying amount at the beginning of the period	-	-
Additional provisions recognised	75	-
Carrying amount at the end of the period	75	-

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2019 provided by a consulting actuary engaged through the Office of the Commissioner for the Public Sector. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

DEW is responsible for the payment of workers' compensation claims.

Additional Compensation for Certain Work-Related Injuries or Illnesses (Additional Compensation provision)

Following changes to relevant Public Sector Enterprise Agreements and Awards, DEW has recognised an Additional Compensation provision as at 30 June 2019.

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

The Additional Compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2019 provided by a consulting actuary engaged by the Office for the Public Sector. The liability was calculated in accordance with Australian Accounting Standard AASB 137 'Provisions, Contingent Liabilities and Contingent Assets' as the present value of the expenditures expected to be required to settle obligations incurred as at 30 June. The liability comprises an estimate for known claims and an estimate of incurred but not reported (IBNR) applications. No risk margin is included in the estimate.

Key assumptions in the estimate include:

- application frequency
- the probability of applications becoming successful claims
- projections of annual claim payments

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7.2. Provisions (continued)

- rates of benefit continuance
- retirement age and mortality rates.

There is a significant degree of uncertainty associated with this estimate. In addition to the general uncertainties associated with estimating future claim and expense payments, the Additional Compensation provision is impacted by the absence of claims history and the evolving nature of the interpretation of, and evidence required to meet, eligibility criteria.

Given these uncertainties, the actual cost of Additional Compensation claims may differ materially from the estimate. The assumptions used will continue to be refined to reflect emerging experience.

7.3. Other liabilities

	2019	2018
	\$'000	\$'000
<u>Current</u>		
Lease incentive	1 416	1 403
Unearned revenue	439	350
Other	210	202
Total current other liabilities	2 065	1 955
<u>Non-current</u>		
Lease incentive	15 976	17 311
Deposits held	465	465
Unearned revenue	2 272	-
Total non-current other liabilities	18 713	17 776
Total other liabilities	20 778	19 731

Lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

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8. Other disclosures

8.1. Cash flow

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

Cash flow reconciliation

	2019	2018
	\$'000	\$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	187 373	183 569
Balance as per the Statement of Cash Flows	187 373	183 569
Reconciliation of net cash provided by / (used in) operating activities to net cost of providing services		
Net cash provided by/(used in) operating activities	65 446	93 579
Add payments to SA Government	4 432	94
Less revenues from SA Government	(164 702)	(156 903)
Add / (less) non-cash items		
Depreciation and amortisation	(24 620)	(23 564)
Capital work-in-progress and asset write-offs	(2 318)	(1 616)
Impairment of non-current assets	-	329
Gain/(loss) on disposal of non-current assets	27	(35)
Assets transferred for nil consideration	(47 575)	(1 306)
Supplies and services not requiring cash	(4 627)	(4 381)
Assumption of liabilities	(2 300)	-
Resources received free of charge	26 242	19 760
Movement in assets and liabilities		
Increase/(decrease) in receivables	11 102	(1 888)
Increase in inventories	117	6
Increase/(decrease) in other assets	35	(76)
(Decrease) in other financial assets	(3)	-
Decrease/(increase) in payables	(2 396)	1 109
(Increase) in employee benefits	(5 273)	(427)
(Increase)/decrease in provisions	(933)	596
(Increase)/decrease in other liabilities	1 254	1 095
Net cost of providing services	(146 092)	(73 628)

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8.2. South Australian Heritage Fund

The South Australian Heritage Fund (formerly the "State Heritage Fund") was established under the *Heritage Places Act 1993* to conserve places of heritage value. The revenues, expenses, assets, liabilities, changes in equity and cash flows of the Fund are disclosed below. It is noted that these amounts also form part of and are incorporated within DEW's financial statements. When incorporating these amounts into DEW's financial statements all transactions between the Fund and DEW have been eliminated.

Statement of Comprehensive Income

for the year ended 30 June 2019

	2019	2018
	\$'000	\$'000
Expenses		
Supplies and services	1	-
Total expenses	<u>1</u>	<u>-</u>
Net cost of providing services	<u>1</u>	<u>-</u>
Revenues from/(payments to) SA Government	-	-
Net result	<u><u>(1)</u></u>	<u><u>-</u></u>

Statement of Financial Position

as at 30 June 2019

	2019	2018
	\$'000	\$'000
Current assets		
Cash and cash equivalents	348	349
Total current assets	<u>348</u>	<u>349</u>
Total assets	<u>348</u>	<u>349</u>
Net assets	<u><u>348</u></u>	<u><u>349</u></u>
Equity		
Retained earnings	348	349
Total equity	<u><u>348</u></u>	<u><u>349</u></u>

Department for Environment and Water
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8.2. South Australian Heritage Fund (continued)

Statement of Changes in Equity for the year ended 30 June 2019	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2017	349	349
Net result for 2017-18	-	-
Balance at 30 June 2018	<u>349</u>	<u>349</u>
Net result for 2018-19	(1)	(1)
Balance at 30 June 2019	<u>348</u>	<u>348</u>
Statement of Cash Flows for the year ended 30 June 2019	2019 \$'000	2018 \$'000
Cash flows from operating activities		
Cash outflows		
Payments for supplies and services	(1)	-
Cash used in operations	<u>(1)</u>	<u>-</u>
Net cash provided by / (used in) operating activities	<u>(1)</u>	<u>-</u>
Net increase / (decrease) in cash and cash equivalents	<u>(1)</u>	<u>-</u>
Cash and cash equivalents at the beginning of the reporting period	<u>349</u>	<u>349</u>
Cash and cash equivalents at the end of the reporting period	<u>348</u>	<u>349</u>

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8.3. General Reserves Fund

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

Statement of Comprehensive Income

for the year ended 30 June 2019

	2019	2018
	\$'000	\$'000
Expenses		
Supplies and services	8	13
Grants and subsidies	15 412	15 726
Total expenses	15 420	15 739
Income		
Fees and charges	15 389	15 158
Interest	25	15
Other income	6	566
Total income	15 420	15 739
Net cost of providing services	-	-
Net result	-	-

Statement of Financial Position

as at 30 June 2019

	2019	2018
	\$'000	\$'000
Current assets		
Cash and cash equivalents	1 333	568
Receivables	1 316	1 697
Total assets	2 649	2 265
Current liabilities		
Unearned revenue	384	-
Total current liabilities	384	-
Total liabilities	384	-
Net assets	2 265	2 265
Equity		
Retained earnings	2 265	2 265
Total equity	2 265	2 265

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8.3. General Reserves Fund (continued)

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

	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2017	2 265	2 265
Net result for 2017-18	-	-
Balance at 30 June 2018	<u>2 265</u>	<u>2 265</u>
Net result for 2018-19	-	-
Balance at 30 June 2019	<u><u>2 265</u></u>	<u><u>2 265</u></u>

Statement of Cash Flows

for the year ended 30 June 2019

	2019 \$'000	2018 \$'000
Cash flows from operating activities		
Cash inflows		
Fees and charges	16 156	14 200
Interest received	23	16
Other receipts	6	565
Cash generated from operations	<u>16 185</u>	<u>14 781</u>
Cash outflows		
Payments for supplies and services	(8)	(13)
Payments of grants and subsidies	(15 412)	(15 726)
Cash used in operations	<u>(15 420)</u>	<u>(15 739)</u>
Net cash provided by / (used in) operating activities	<u>765</u>	<u>(958)</u>
Net increase / (decrease) in cash and cash equivalents	<u>765</u>	<u>(958)</u>
Cash and cash equivalents at the beginning of the reporting period	568	1 526
Cash and cash equivalents at the end of the reporting period	<u><u>1 333</u></u>	<u><u>568</u></u>

Department for Environment and Water
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9. Changes in accounting policy

9.1. Treasurer's Instructions (Accounting Policy Statements)

On 22 March 2019 the *Treasurer's Instructions (Accounting Policy Statements) 2019* were issued by the Treasurer under the *Public Finance and Audit Act 1987*. The Accounting Policy Statements replaced the following Accounting Policy Frameworks:

- Purpose and Scope
- General Purpose Financial Statements Framework
- Asset Accounting Framework
- Financial Asset and Liability Framework
- Income Framework
- Definitions.

The new Accounting Policy Statements have largely been prepared on a no-policy change basis. Changes that impact on these financial statements are:

- removal of the additional requirement to report transactions with the SA Government
- removal of the additional requirement to report a statement of equity for administered items
- increasing the bands from \$10,000 to \$20,000 for employee and board member reporting.

These changes, however, do not impact on the amounts reported in the financial statements.

The Accounting Policy Statements also set out requirements in relation to Accounting Standards and Statements not yet effective. This is further discussed in note 10.3.

9.2. AASB 9 Financial instruments

AASB 9 Financial Instruments replaces the provisions of AASB 139 that relate to recognition, classification and measurement of financial assets and financial liabilities, derecognition of financial instruments, impairment of financial assets and hedge accounting. The adoption of AASB 9 from 1 July 2018 resulted in changes in accounting policies and adjustments to the amounts recognised in financial statements.

As part of the adoption of AASB 9, the department adopted consequential amendments to other accounting standards and the *Treasurer's Instructions (Accounting Policy Statements)* arising from the issue of AASB 9 as follows:

- *AASB 101 Presentation of Financial Statements* requires the impairment of financial assets to be presented in a separate line item in the statement of comprehensive income. In prior year, this information was presented as part of other expenses
- *AASB 7 Financial Instruments: Disclosures* requires amended disclosures due to changes arising from AASB 9, these disclosures have been provided for the current year because the comparatives have not been restated.

In accordance with transitional provisions and the *Treasurer's Instructions (Accounting Policy Statements)*, *AASB 9 Financial Instruments* was adopted without restating comparative information for classification and measurement requirements. All adjustments relating to classification and measurement are recognised in retained earnings at 1 July 2018.

The adoption of AASB 9 has not had a significant effect on the recognition, measurement or classification of financial liabilities.

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9.2. AASB 9 Financial instruments (continued)

The total impact on the department's retained earnings as at 1 July 2018 is as follows:

	2018
	\$'000
Closing retained earnings 30 June 2018 – AASB 139	391 097
Adjustment to retained earnings from adoption of AASB 9	(170)
Opening retained earnings 1 July 2018 – AASB 9	390 927

On 1 July 2018, the department has assessed and reclassified its financial assets into the appropriate AASB 9 categories depending on the business model and contractual cash flow characteristics applying to the asset. AASB 9 eliminates the AASB 139 categories of held to maturity, loans and receivables and available for sale.

Reclassification of financial instruments on adoption of AASB 9

On the date of initial application, the department's financial instruments were as follows, with any reclassifications noted.

	Measurement category		AASB 139	Carrying	AASB 9 at 1
	AASB 139	AASB 9	at 30 June	amount re-	July 2018
			2018	measurement	\$'000
			\$'000	\$'000	
<u>Current financial assets</u>					
Receivables	Loans and receivables	Amortised cost	7 896	(170)	7 726
<u>Current financial liabilities</u>					
Payables	Amortised cost	Amortised cost	34 569	-	34 569

Impairment of financial assets

AASB 9 replaces the 'incurred loss' model in AASB 139 with an 'expected credit loss' model. The following financial assets of the department are subject to AASB 9's new expected credit loss model:

- trade receivables from provision of services

This model generally results in earlier recognition of credit losses than the previous one.

Trade receivables

New impairment requirements result in a provision being applied to all receivables rather than only on those receivables that are credit impaired. The department has adopted the combined approach under *AASB 9 Financial Instruments*, where separately considered receivables were impaired (\$730 000) and then applied a provision matrix approach as a practical expedient to measure lifetime expected credit losses on the remaining receivables which resulted in a decrease of loss of \$88 000 for receivables external to government. The application of the expected credit loss model resulted in an increase in the loss allowance on 1 July 2018 of \$170 000 for trade receivables external to government.

There are no additional impairment provisions for State, Territory, or Commonwealth Government receivables due to the government's high quality credit risk.

Trade and other receivables that were classified as loans and receivables under AASB 139 are now classified at amortised cost as they meet the appropriate criteria under AASB 9.

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10. Outlook

10.1. Unrecognised contractual commitments

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

Operating lease commitments

Commitments in relation to operating leases contracted for at the reporting date but not recognised as liabilities are payable as follows:

	2019	2018
	\$'000	\$'000
Within one year	8 756	7 233
Later than one year but not longer than five years	31 344	26 048
Later than five years	26 804	31 121
Total operating lease commitments	66 904	64 402

The operating leases held by DEW are non-cancellable property leases. The leases are payable one month in advance and DEW has the right of renewal. There are no existing or contingent rental provisions.

Capital commitments

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

	2019	2018
	\$'000	\$'000
Within one year	1 408	2 042
Later than one year but not longer than five years	-	113
Total capital commitments	1 408	2 155

DEW's capital commitments comprised construction works for the Waterfall Gully/Mt Lofty summit trail, Coorong, Lower Lakes and Murray Mouth, Riverine Recovery and South Australian Riverland Flood Plains Integrated Infrastructure Program.

Expenditure commitments

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

	2019	2018
	\$'000	\$'000
Within one year	22 325	24 684
Later than one year but not longer than five years	73 059	69 395
Total expenditure commitments	95 384	94 079

DEW's expenditure commitments are for contributions to the Murray-Darling Basin Authority.

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10.2. Contingent assets and liabilities

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

DEW is not aware of the existence of any contingent assets.

At the time of this report the outcomes of any pending legal cases are not known and the effects are not quantifiable.

10.3. Impact of standards and statements not yet effective

The department has assessed the impact of new and changed Australian Accounting Standards Board Standards and Interpretations not yet effective.

Treasurer's Instructions (Accounting Policy Statements) 2019 issued by the Treasurer on 22 March 2019 are effective for 2018-19 reporting period and are addressed below in relation to Standards not yet effective and in note 9.1. There are no Accounting Policy Statements that are not yet effective.

AASB 15 – Revenue from Contracts with Customers and AASB 1058 – Income of Not for Profit Entities

The department will adopt AASB 15 – Revenue from Contracts with Customers and AASB 1058 – Income of Not for Profit Entities from 1 July 2019.

Objective

AASB 15 introduces a 5-step approach to revenue recognition. The objective of AASB 15 is that recognition of revenue depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. It provides extensive guidance as to how to apply this revenue recognition approach to a range of scenarios. AASB 15 – Revenue from Contracts replaces AASB 111 – Construction Contracts and AASB 118 – Revenue.

AASB 1058 introduces consistent requirements for the accounting of non-reciprocal transactions by not-for-profit entities, in conjunction with AASB 15. These requirements closely reflect the economic reality of not-for-profit entity transactions that are not contracts with customers. AASB 1058 replaces parts of AASB 1004 – Contributions.

Impact on 2019-20 financial statements

Adopting AASB 15 and AASB 1058 is expected to have a material impact on the timing of recognition of revenue by the department, however further analysis of all material funding agreements is still needed to be able to quantify the full impact of revenue recognition.

Related accounting policies

The *Treasurer's Instructions (Accounting Policy Statements) 2019* sets out key requirements that the department must adopt for the transition to AASB 15 – Revenue from Contracts with Customers and AASB 1058 – Income of Not for Profit Entities. These requirements include that the department will:

- apply AASB 15 and AASB 1058 retrospectively. The cumulative effect of initially applying the Standards will be recognised at 1 July 2019. Comparatives will not be restated
- not apply the AASB 15 and the AASB 1058 completed contracts practical expedient.
- apply the AASB 15 practical expedient for all contract modifications that occur before the date of initial application.

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10.3. Impact of standards and statements not yet effective (continued)

The *Treasurer's Instructions (Accounting Policy Statements) 2019* also sets out requirements for on-going application. These requirements include that the department will:

- apply, where permitted, the short-term licences recognition exemption.
- adopt \$15 000 as the threshold to determine whether a licence is a licence for which the transaction price is of low value and will apply the low value licence recognition exemption for all low value licences.
- not recognise volunteer services when the services would not have been purchased if they had not been donated.

AASB 16 – Leases

The department will adopt *AASB 16 – Leases* from 1 July 2019.

Objective

AASB 16 sets out a comprehensive model for lease accounting that addresses recognition, measurement, presentation and disclosure of leases. The outcome will be that lease information disclosed will give users of financial statements a basis to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

AASB 16 Leases replaces *AASB 117 Leases* and *Interpretation 4 Determining whether an Arrangement contains a Lease*, *Interpretation 115 Operating Leases – Incentives and Interpretation*, and *Interpretation 127 Evaluating the Substance of Transactions Involving the Legal Form of a Lease*.

Impact on 2019-20 financial statements

The department has assessed the estimated impact on the Statement of Financial Position of adopting AASB 16 with the transition requirements mandated by the *Treasurer's Instructions (Accounting Policy Statements)*.

AASB 16 requires lessees to recognise assets and liabilities for all leases, not subject to a recognition exemption or scoped out of the application of AASB 16. Applying AASB 16 will result in leases previously classified as operating leases having right-of-use assets and related lease liabilities being recognised in the Statement of Financial Position for the first time. Lease incentive liabilities previously recognised will be written off against the right-of-use assets or retained earnings depending on the nature of the incentive.

AASB 16 is expected to have a material impact on the Statement of Financial Position. The department has estimated the impact of this change and the results as at 1 July 2019.

The estimated impact is based on applying AASB 16's transition approach to those leases identified as leases by the department prior to 1 July 2019. The incremental borrowing rates applied to estimate the lease liability were SAFA's interest rates for principal and interest loans to SA Government agencies.

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10.3. Impact of standards and statements not yet effective (continued)

The estimated impact is set out below.

	as at 1 July 2019 \$'000
<u>Assets</u>	
Increase in right-of-use assets	45 937
<u>Liabilities</u>	
Increase in lease liabilities	61 293
Decrease in other liabilities (lease incentive liabilities)	<u>(17 031)</u>
Net impact on equity	<u>1 675</u>

AASB 16 will also impact on the Statement of Comprehensive Income. The operating lease expense previously included in supplies and services will mostly be replaced with:

- a depreciation expense that represents the use of the right-of-use asset
- borrowing costs that represent the cost associated with financing the right-of-use asset.

The estimated impact on 2019-20 Statement of Comprehensive Income is set out below.

	2020 \$'000
Increase in depreciation and amortisation	7 271
Decrease in supplies and services	(8 245)
Increase in borrowing costs	<u>1 102</u>
Net impact on net cost of providing services	<u>128</u>

The amounts disclosed are current estimates only. DEW is continuing to refine its calculations of lease assets and liabilities for 2019-20 financial reporting purposes and expects that these figures will change. This includes accounting for non-lease components and clarifying lease terms and treatment of contractual rent increases.

Related accounting policies

The *Treasurer's Instructions (Accounting Policy Statements) 2019* sets out key requirements that the department must adopt for the transition from *AASB 117 Leases* to *AASB 16 Leases*. These requirements include that the department will:

- apply AASB 16 retrospectively. The cumulative effect of initially applying the Standard will be recognised at 1 July 2019. Comparatives will not be restated.
- only apply AASB 16 to contracts that were previously identified as containing a lease applying AASB 117 and related interpretations.
- not transition operating leases for which the lease term ends before 30 June 2020.

On transition, for leases previously accounted for as operating leases with a remaining lease term of less than 12 months and for leases of low-value assets the department has applied the optional exemptions to not recognise the leases liability and right-of-use assets but to account for the lease expense on a straight-line basis over the remaining lease term. There is an exception for motor vehicle leases, where Treasurer's approval has been granted not to apply this exemption to leases with a term remaining of less than 12 months.

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10.3. Impact of standards and statements not yet effective (continued)

The *Treasurer's Instructions (Accounting Policy Statements) 2019* also sets out requirements for on-going application. These requirements include that the department will:

- not apply AASB 16 to leases of intangible assets
- adopt \$15 000 as the threshold to determine whether an underlying asset is a low value asset and must apply the low value asset recognition exemption to all low value assets
- apply the short-term leases recognition exemption for all classes of underlying asset
- separate non-lease components from lease components.
- adopt the revaluation model, where permitted.
- where required, apply the relevant lessee's incremental borrowing rate published by the Department of Treasury and Finance.
- on initial recognition not record at fair-value leases that have significantly below-market terms and conditions principally to enable the department to further its objectives, unless they have already been recorded at fair-value prior to 1 July 2019.

10.4. Events after the reporting period

DEW is not aware of any event occurring after balance date that would materially affect the financial statements.

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11. Measurement and risk

11.1. Long service leave liability – measurement

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

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

AASB 119 *Employee Benefits* requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds decreased from 2018 (2.5%) to 2019 (1.25%).

The net financial effect of changes to actuarial assumptions in the current financial year is an increase in the long service leave liability of \$3.362 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions - including the long-term discount rate.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4% for long service leave liability. The salary inflation rate for annual leave and skills, experience and retention leave liability decreased from 2018 (3%) to 2019 (2.2%).

The unconditional portion of the long service leave provision is classified as current as DEW does not have an unconditional right to defer settlement of the liability for at least 12 months after reporting date. The unconditional portion of the long service leave relates to an unconditional legal entitlement to payment arising after 10 years of service.

11.2. Fair value

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

Initial recognition

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

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

Minor assets with an individual value of less than \$10 000 are expensed in the Statement of Comprehensive Income at the time of acquisition, with the exception of Groundwater Monitoring Wells due to the significant number and long useful lives of the assets contained within this class. All assets for this class have been recognised in the Statement of Financial Position regardless of their initial cost of acquisition.

Classes of property, plant and equipment are valued as follows:

(i) Independent valuation

Assets in the Buildings and Improvements and Park Infrastructure asset classes are assessed on a case by case basis and those determined as unique are independently valued. The remaining assets in the class are revalued using the Data Dictionary model.

Unique assets are items which cannot be categorised within the standard Data Dictionary groups. An asset deemed unique will have a cost that varies significantly from the Data Dictionary value. Unique assets may have cultural significance that adds to its value; may have been constructed using different or special materials; an asset that has been previously independently valued.

Assets in the Road, Tracks and Trails class are all valued using the Data Dictionary model following their initial recognition at cost. Refer to 'Asset revaluations' section below for further details.

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11.2 Fair value (continued)

Initial recognition (continued)

(ii) At cost (acquisition cost)

This class includes one or more items that have an acquisition cost exceeding \$1 million. All assets within this class are temporarily held at cost pending revaluation.

(iii) At cost (deemed fair value)

These assets have an acquisition cost below \$1.5 million or have an estimated useful life of less than three years, and have not been revalued in accordance with APS 116.D and are deemed to approximate fair value. These assets are classified in level 3 as there has been no subsequent adjustments to their value, except for management assumptions about the assets condition and remaining useful life.

Revaluation

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

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

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

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

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

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

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

Class of asset	Date of last independent revaluation	Name of Valuer	Fair Value Input level	Fair Value Approach
Land	1 July 2015	State Valuation Office	3	Market
Buildings and improvements (data dictionary)	1 July 2016	Valcorp Aust. Pty Ltd	3	Cost
Buildings and improvements (unique assets)	1 July 2016	Herron Todd White and Maloney Field Services	3	Cost
Park infrastructure (data dictionary)	1 July 2016	Valcorp Aust. Pty Ltd	3	Cost
Park infrastructure (unique assets)	1 July 2016	Herron Todd White and Maloney Field Services	3	Cost
Roads, tracks and trails	1 July 2016	Valcorp Aust. Pty Ltd	3	Cost
Groundwater monitoring wells	30 June 2017	Jacobs Australia Ltd	3	Cost
Salinity disposal schemes	1 July 2014	Valcorp Aust. Pty Ltd	3	Cost
Patawalonga seawater circulation and Barcoo outlet	1 July 2014	Valcorp Aust. Pty Ltd	3	Cost
Sand pumping infrastructure	30 June 2018	Jones Lang LaSalle Inc.	3	Cost
Surface water monitoring network	30 June 2017	Valcorp Aust. Pty Ltd	3	Cost
Waste disposal stations	30 June 2018	Valcorp Aust. Pty Ltd	3	Cost
Regulators and embankments	30 June 2018	Public Private Property Pty Ltd	3	Cost

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

11.2. Fair value (continued)

Fair value hierarchy

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

Level 1: traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: not traded in an active market and derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.

Level 3: not traded in an active market and are derived from unobservable inputs.

DEW's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2019 and 2018, DEW had no valuations categorised into level 1 or level 2; and there were no changes in valuation techniques.

Fair value classification – non-financial assets at 30 June 2019

	Level 3
	\$'000
Recurring fair value measurements	
Land	330 370
Buildings and improvements	68 222
Park infrastructure	25 451
Roads, tracks and trails	22 823
Groundwater monitoring wells	67 537
Salinity disposal schemes	28 685
Patawalonga seawater circulation and Barcoo outlet	29 039
Surface water monitoring network	6 917
Waste disposal stations	10 480
Regulators and embankments	64 097
Sand pumping infrastructure	17 126
Plant and equipment	16 499
Leasehold improvements	15 797
Other	1 145
Total recurring fair value measurements	704 188
	<hr/>
Total fair value measurements	704 188
	<hr/> <hr/>

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

11.2. Fair value

Fair value hierarchy (continued)

Fair value classification – non-financial assets at 30 June 2018

	Level 3
	\$'000
Recurring fair value measurements	
Land	315 183
Buildings and improvements	65 244
Park infrastructure	24 701
Roads, tracks and trails	32 631
Groundwater monitoring wells	71 825
Salinity disposal schemes	29 125
Patawalonga seawater circulation and Barcoo outlet	29 569
Surface water monitoring network	7 087
Waste disposal stations	9 648
Regulators and embankments	52 435
Sand pumping infrastructure	18 066
Plant and equipment	15 568
Leasehold improvements	17 585
Other	1 163
Total recurring fair value measurements	689 830
Total fair value measurements	689 830

Heritage assets

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

Land

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

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

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

11.3. Financial instruments

Financial risk management

Risk management is managed by DEW's corporate services section. Departmental risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

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

Liquidity risk

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

Refer to note 7.1 for further information.

Credit risk

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

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

Impairment of financial assets

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. The department uses an allowance matrix to measure the expected credit loss of receivables from non-government debtors which comprise a large number of small balances.

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

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

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

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

	Debtor gross carrying amount	Loss %	Lifetime expected losses \$'000
	\$'000		
Current (not past due)	2 040	0%	3
1 - 30 days past due	113	1%	1
31 - 60 days past due	17	11%	1
61 - 90 days past due	57	4%	2
More than 90 days past due	141	53%	75
Loss allowance			82

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

11.3. Financial instruments

Impairment of financial assets (continued)

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

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

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

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

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

In the comparative period, the impairment of receivables was assessed based on the incurred loss model. The allowance was recognised when there was objective evidence that a receivable was impaired. The allowance for impairment was recognised in other expenses for specific debtors and debtors assessed on a collective basis for which such evidence existed.

Market risk

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

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

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

11.3. Financial instruments (continued)

Categorisation of financial instruments

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

Classification applicable until 30 June 2018 under AASB 139 Financial Instruments: Recognition and Measurement

The carrying amounts are detailed below of each of the following categories of financial assets and liabilities:

- receivables
- financial liabilities measured at cost.

DEW does not recognise any financial assets or financial liabilities at fair value, but does disclose fair value in the notes. All of the resulting fair value estimates are included in level 2 as all significant inputs required are observable.

- The carrying value less impairment provisions of receivables and payables is a reasonable approximation of their fair values due to the short-term nature of these (refer notes 6.2 and 7.1).
- Held-to-maturity investments are initially recognised at fair value, then subsequently held at amortised cost. This is the most representative of fair value in the circumstances (refer note 6.4).

Classification applicable from 1 July 2018 under AASB 9 Financial Instruments

On initial recognition, a financial asset which is a debt instrument is classified as measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss. A financial asset which is an equity instrument is classified as measured at fair value through other comprehensive income or fair value through profit or loss.

A financial asset is measured at amortised cost if it meets both of the following conditions:

- It is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest only on the principal amount outstanding.

The department measures all financial instruments at amortised cost.

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

11.3. Financial instruments (continued)

Categorisation of financial instruments (continued)

Category of financial asset and financial liability	Note	2019 Carrying amount / fair value \$'000	2019 Contractual maturities		
			Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
Financial assets					
Cash and cash equivalents					
Cash and cash equivalents		187 373	187 373	-	-
Financial assets at amortised cost					
Receivables	(1), (2)	16 979	16 979	-	-
Total financial assets		204 352	204 352	-	-
Financial liabilities					
Financial liabilities at amortised cost					
Payables	(1)	39 562	39 562	-	-
Total financial liabilities		39 562	39 562	-	-

Category of financial asset and financial liability	Note	2018 Carrying amount / fair value \$'000	2018 Contractual maturities		
			Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
Financial assets					
Cash and cash equivalents					
Cash and cash equivalents		183 569	183 569	-	-
Loans and receivables					
Receivables	(1), (2)	7 896	7 896	-	-
Held-to-maturity investments					
Financial assets		3	3	-	-
Total financial assets		191 468	191 468	-	-
Financial liabilities					
Financial liabilities at cost					
Payables	(1)	34 569	34 569	-	-
Total financial liabilities		34 569	34 569	-	-

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

(2) Receivables amount disclosed here excludes prepayments as they are not financial assets. Prepayments are presented in note 6.3.

Department for Environment and Water
Statement of Administered Comprehensive Income
for the year ended 30 June 2019

	Note	2019 \$'000	2018 \$'000
Administered expenses			
Employee benefits		359	354
Supplies and services		825	670
Grants and subsidies	A2.1	37 610	54 091
Expenses associated with joint operation	A5.2	10 563	10 663
Donated assets	A2.2	3 170	15 558
Other expenses		608	1 631
Total administered expenses		53 135	82 967
Administered income			
Fees and charges	A3.2	18 308	17 279
Grants	A3.3	-	13 827
Income associated with joint operation	A5.2	10 681	5 421
Interest		61	66
Assets received free of charge	A3.4	335	11 700
Net gain from the disposal of non-current assets	A3.5	187	49
Other income		80	-
Total administered income		29 652	48 342
Net cost of providing services		23 483	34 625
Revenues from / (payments to) SA Government			
Revenues from SA Government	A3.1	21 054	23 271
Payments to SA Government	A3.1	(10 641)	(6 735)
Total net revenues from SA Government		10 413	16 536
Net result		(13 070)	(18 089)
Other comprehensive income			
<i>Items that will not be reclassified to net result:</i>			
Changes in property, plant and equipment asset revaluation surplus	A4.1	13 902	3 265
Total other comprehensive income		13 902	3 265
Total comprehensive result		832	(14 824)

The accompanying notes form part of these financial statements.

Department for Environment and Water
Statement of Administered Financial Position
as at 30 June 2019

	Note	2019 \$'000	2018 \$'000
Administered current assets			
Cash and cash equivalents	A7.1	13 974	12 699
Receivables	A5.1	2 587	3 092
Total current assets		16 561	15 791
Administered non-current assets			
Property, plant and equipment	A4.1	1 274 621	1 333 009
Intangibles	A5.2	161 454	154 016
Total non-current assets		1 436 075	1 487 025
Total assets		1 452 636	1 502 816
Administered current liabilities			
Payables	A6.1	6 032	6 648
Total current liabilities		6 032	6 648
Total liabilities		6 032	6 648
Net assets		1 446 604	1 496 168
Administered equity			
Asset revaluation surplus		191 781	199 057
Retained earnings		1 254 823	1 297 111
Total equity		1 446 604	1 496 168

The accompanying notes form part of these financial statements.

Department for Environment and Water
Statement of Administered Cash Flows
for the year ending 30 June 2019

		2019 (Outflows) Inflows \$'000	2018 (Outflows) Inflows \$'000
Cash flows from operating activities	Note		
Cash outflows			
Employee benefits payments		(359)	(354)
Payments for supplies and services		(827)	(668)
Payments of grants and subsidies		(37 729)	(53 981)
Cash used in operating activities		(38 915)	(55 003)
Cash inflows			
Fees and charges		18 205	17 564
Receipts from grants		-	13 829
Interest received		61	66
Other receipts		80	-
Cash generated from operating activities		18 346	31 459
Cash flows from SA government			
Receipts from SA government		21 054	23 271
Payments to SA government		(11 136)	(4 606)
Cash generated from SA government		9 918	18 665
Net cash provided by / (used in) operating activities	A7.1	(10 651)	(4 879)
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		12 053	7 218
Cash generated from investing activities		12 053	7 218
Net cash provided by / (used in) investing activities		12 053	7 218
Cash flows from financing activities			
Cash outflows			
Cash transferred as a result of restructuring activities		(127)	-
Cash used in financing activities		(127)	-
Net cash provided by / (used in) financing activities		(127)	-
Net increase / (decrease) in cash and cash equivalents		1 275	2 339
Cash and cash equivalents at the beginning of the reporting period		12 699	10 360
Cash and cash equivalents at the end of the reporting period	A7.1	13 974	12 699

The accompanying notes form part of these financial statements.

Department for Environment and Water
Schedule of Expenses and Income attributable to Administered Activities
for the year ended 30 June 2019

Activities - refer note A1	Crown Lands		Minister's Other Payments		Special Acts Allocation	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Administered expenses						
Employee benefits	-	-	-	-	359	354
Supplies and services	825	669	-	-	-	-
Grants and subsidies	-	-	16 965	18 271	-	-
Expenses associated with joint operation	-	-	-	-	-	-
Donated assets	3 170	15 558	-	-	-	-
Other expenses	2	99	-	-	-	-
Total administered expenses	3 997	16 326	16 965	18 271	359	354
Administered income						
Fees and charges	19	-	-	-	-	-
Grants	-	107	-	-	-	-
Income associated with joint operation	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Assets received free of charge	335	11 700	-	-	-	-
Net gain from disposal of non-current assets	187	49	-	-	-	-
Other income	-	-	-	-	-	-
Total administered income	541	11 856	-	-	-	-
Net cost of providing services	3 456	4 470	16 965	18 271	359	354
Revenues from / (payments to) SA Government						
Revenues from SA Government	-	-	16 982	18 346	360	353
Payments to SA Government	(10 641)	(6 735)	-	-	-	-
Total net revenues from SA Government	(10 641)	(6 735)	16 982	18 346	360	353
Net result	(14 097)	(11 205)	17	75	1	(1)

Department for Environment and Water
Schedule of Expenses and Income attributable to Administered Activities
for the year ended 30 June 2019

Activities - refer note A1	National Landcare					
	Program		Natural Heritage Trust		NRM Fund	
	2019	2018	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered expenses						
Employee benefits	-	-	-	-	-	-
Supplies and services	-	-	-	-	-	-
Grants and subsidies	-	13 820	-	14	20 565	21 986
Expenses associated with joint operation	-	-	-	-	-	-
Donated assets	-	-	-	-	-	-
Other expenses	-	-	-	-	606	1 532
Total administered expenses	-	13 820	-	14	21 171	23 518
Administered income						
Fees and charges	-	-	-	-	18 306	17 293
Grants	-	13 720	-	-	-	-
Income associated with joint operation	-	-	-	-	-	-
Interest	4	5	-	-	59	61
Assets received free of charge	-	-	-	-	-	-
Net gain from disposal of non-current assets	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Total administered income	4	13 725	-	-	18 365	17 354
Net cost of providing services	(4)	95	-	14	2 806	6 164
Revenues from / (payments to) SA Government						
Revenues from SA Government	-	-	-	-	3 618	4 558
Payments to SA Government	-	-	-	-	-	-
Total net revenues from SA Government	-	-	-	-	3 618	4 558
Net result	4	(95)	-	(14)	812	(1 606)

Department for Environment and Water
Schedule of Expenses and Income attributable to Administered Activities
for the year ended 30 June 2019

	Pastoral Board		Qualco Sunlands		Adelaide Dolphin Sanctuary	
	2019	2018	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered expenses						
Employee benefits	-	-	-	-	-	-
Supplies and services	-	-	-	1	-	-
Grants and subsidies	-	-	80	-	-	-
Expenses associated with joint operation	-	-	-	-	-	-
Donated assets	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-
Total administered expenses	-	-	80	1	-	-
Administered income						
Fees and charges	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Income associated with joint operation	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Assets received free of charge	-	-	-	-	-	-
Net gain from disposal of non-current assets	-	-	-	-	-	-
Other income	-	-	80	-	-	-
Total administered income	-	-	80	-	-	-
Net cost of providing services	-	-	-	1	-	-
Revenues from / (payments to) SA Government						
Revenues from SA Government	14	14	80	-	-	-
Payments to SA Government	-	-	-	-	-	-
Total net revenues from SA Government	14	14	80	-	-	-
Net result	14	14	80	(1)	-	-

Department for Environment and Water
Schedule of Expenses and Income attributable to Administered Activities
for the year ended 30 June 2019

Activities - refer note A1	DEW Corporate		Total	
	Admin Items			
	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000
Administered expenses				
Employee benefits	-	-	359	354
Supplies and services	-	-	825	670
Grants and subsidies	-	-	37 610	54 091
Expenses associated with joint operation	10 563	10 663	10 563	10 663
Donated assets	-	-	3 170	15 558
Other expenses	-	-	608	1 631
Total administered expenses	10 563	10 663	53 135	82 967
Administered income				
Fees and charges	(17)	(14)	18 308	17 279
Grants	-	-	-	13 827
Income associated with joint operation	10 681	5 421	10 681	5 421
Interest	(2)	-	61	66
Assets received free of charge	-	-	335	11 700
Net gain from disposal of non-current assets	-	-	187	49
Other income	-	-	80	-
Total administered income	10 662	5 407	29 652	48 342
Net cost of providing services	(99)	5 256	23 483	34 625
Revenues from / (payments to) SA Government				
Revenues from SA Government	-	-	21 054	23 271
Payments to SA Government	-	-	(10 641)	(6 735)
Total net revenues from SA Government	-	-	10 413	16 536
Net result	99	(5 256)	(13 070)	(18 089)

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

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

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Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

A1. About the Department for Environment and Water

The activities of the administered items are:

Crown Lands

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

Minister's Other Payments

Grants and subsidies payments of \$16.965 million (2018: \$18.271 million) approved by the Minister for Environment and Water were made to community organisations, associations and local government. This includes grants made to Zoo SA \$5.815 million (2018: \$5.707 million); Adelaide City Council \$1.565 million (2018: \$1.540 million); Stormwater Management Authority \$5.379 million (2018: \$5.248 million); South Eastern Water Conservation and Drainage Board \$2.500 million (2018: \$2.261 million); Native Vegetation Fund \$1.167 million (2018: \$1.138 million); and Coast Protection Fund \$0.539 million (2018: \$2.377 million).

Special Acts Allocation

This item comprises salary and allowance payments for the Minister for Environment and Water.

National Landcare Program

The National Landcare Program is administered by the Commonwealth and South Australia Governments pursuant to clause 19(2) of the *Natural Heritage Trust of Australia Act 1997* (Commonwealth) and section 5 of the *Natural Resources Management (Financial Assistance) Act 1992* (Commonwealth).

The program is fully Commonwealth funded and disbursed based on Commonwealth approval.

Natural Resources Management Fund

The Natural Resources Management Fund (NRM Fund) was established pursuant to subsection 117(1) of the *Natural Resources Management Act 2004* (NRM Act). The Minister for Environment and Water administers the NRM Fund and may apply any part of the NRM Fund in making payments to the regional NRM Boards; in paying subsidies or making grants or other payments to NRM authorities or other persons or bodies for the purposes of the NRM Act. This may also include making any payment required, or authorised by or under the NRM Act or any other law. The balance of the NRM Fund at 30 June 2019 was \$3.590 million (2018: \$2.410 million).

Natural Resources Management Boards

The Natural Resources Management Boards (NRM Boards) were established pursuant to subsection 23(1) of the NRM Act. DEW administers various revenues and expenses on account of the NRM Boards.

Specific provisions of the NRM Act require that the following revenues be paid into the NRM Fund prior to being applied for the purposes of the NRM Act:

- government appropriations (controlled and administered allocated in respect of the regional NRM Boards)
- water levies
- penalties relating to water levies
- expiation fees and other penalties.

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

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

(i) *Government appropriations*

DEW receives recurrent funding, which is administered through the NRM Fund and provided to regional NRM Boards to support business operations and the administration of the NRM Act.

	2019	2018
	\$'000	\$'000
Regional NRM Board		
Alinyjara Wilurara NRM Board	1 143	1 113
Kangaroo Island NRM Board	1 143	1 113
South Australian Arid Lands NRM Board	332	332
	2 618	2 558

(ii) *Water Levies*

Water levies are collected for prescribed water resources under section 101 of the NRM Act. The levies are subsequently paid to the regional NRM Boards pursuant to subsection 116(1)(a)(ii)(A) of the NRM Act.

(iii) *Penalties*

Penalties declared in relation to the unauthorised or unlawful taking or use of water were raised pursuant to section 115 of the NRM Act.

(iv) *Expiation fees and other penalties*

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

Pastoral Board

The Pastoral Board is responsible for the administration of the *Pastoral Land Management and Conservation Act 1989*. The Board provides advice to the Minister for Environment and Water on the policies that should govern the administration of pastoral land. Due to an administrative arrangement, the Pastoral Board was transferred to Department of Primary Industries and Regions, South Australia effective 1 January 2019. Refer note A1.3.

National Action Plan for Salinity and Water Quality

The National Action Plan (NAP) was a bilateral agreement between the Commonwealth and SA Governments signed in 2001 providing funds to address issues associated with salinity and water quality in priority regions in South Australia. Funding for NAP ceased on 30 June 2008 with the majority of projects completed by 31 December 2009. DEW is currently seeking Commonwealth approval to transfer the remaining funds to existing State agency and Natural Resources Management Board competitive projects in accordance with clause 13.2c and 20.4 of the *Transitional Arrangement and Financial Agreement between the Australian Government and state of South Australia for implementation of Caring for our Country*.

Qualco Sunlands

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

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

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

Adelaide Dolphin Sanctuary Fund

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

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

Natural Heritage Trust

The Natural Heritage Trust (NHT) was established by the *Natural Heritage Trust of Australia Act 1997*. Funding for NHT ceased on 30 June 2008 and all projects were completed by 31 December 2009. DEW is currently seeking Commonwealth approval to transfer the remaining funds to existing State agency and Natural Resources Management Board competitive projects in accordance with clause 13.2c and 20.4 of the *Transitional Arrangement and Financial Agreement between the Australian Government and state of South Australia for implementation of Caring for our Country*.

A1.1. Administered item's financial arrangements

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

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

A1.2. Basis of preparation and accounting policies

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.3. DEW applies the same accounting policies to the administered financial statements as set out in the notes to DEW's financial statements. Deviations from these policies are as follows:

Property, plant and equipment

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

Employee benefits

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

Department for Environment and Water
Notes to and forming part of the financial statements
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A1.3. Change to the department

2018-19 Transferred out

As a result of administrative arrangements outlined in The South Australian Government Gazette (the Government Gazette) on 13 December 2018, the department relinquished responsibility for the Pastoral Board. Assets relating to the Pastoral Board were transferred to the Department of Primary Industries and Regions, South Australia effective 1 January 2019.

	Pastoral Unit \$'000	Total \$'000
Current assets:		
Cash and cash equivalents	127	127
Property, plant and equipment	54 116	54 116
Total Assets	54 243	54 243
Net Loss on Transfer Out	54 243	54 243

A1.4. Budget performance

The budget performance table compares DEW's outcomes against budget information presented to Parliament (2018-19 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2019 \$'000	Actual 2019 \$'000	Variance \$'000
Statement of Administered Comprehensive Income	Note			
Expenses				
Employee benefits		358	359	1
Supplies and services		620	825	205
Grants and subsidies		36 404	37 610	1 206
Expenses associated with joint operation	a	-	10 563	10 563
Donated assets	b	-	3 170	3 170
Other expenses		871	608	(263)
Total expenses		38 253	53 135	14 882
Income				
Fees and charges		17 054	18 308	1 254
Grants		-	-	-
Income associated with joint operation	a	-	10 681	10 681
Interest		-	61	61
Assets received free of charge		-	335	335
Net gain from the disposal of non-current assets		-	187	187
Other income		250	80	(170)
Total income		17 304	29 652	12 348
Net cost of providing services		20 949	23 483	2 534
Revenues from / (payments to) SA Government				
Revenues from SA government	c	28 515	21 054	(7 461)
Payments to SA government	d	(17 640)	(10 641)	6 999
Total net revenues from SA Government		10 875	10 413	(462)
Net result		(10 074)	(13 070)	(2 996)

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

A1.4. Budget performance (continued)

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

- a. South Australia's share of income and expenses associated with the joint operation was not included in the original budget
- b. Crown land donated free of charge to the DEW Controlled reporting entity in 2018-19 was not included in the original budget
- c. Revenue from SA Government in respect to receipt of the working capital provision for the Natural Resources Management Boards was included in the original budget but not required during 2018-19
- d. Payments to SA Government in respect to repayment of the working capital provision for the Natural Resources Management Boards was included in the original budget but not required during 2018-19.

	Original budget 2019 \$'000	Actual 2019 \$'000	Variance \$'000
Investing expenditure summary			
Total new projects	-	-	-
Total annual program	297	-	(297)
Total investing expenditure	297	-	(297)

A2. Expenses

A2.1. Grants and subsidies

	2019 \$'000	2018 \$'000
Payments to Natural Resource Management Boards	20 565	21 986
Minister's other payments	16 965	18 271
Qualco Sunlands	80	-
National Landcare Program	-	13 820
Natural Heritage Trust	-	14
Total grants and subsidies	37 610	54 091

From 1 July 2018, the Australian Government commenced the Regional Land Partnerships program (National Landcare Program Phase 2). Funding agreements under the National Landcare Program Phase 2 are now directly between the Australian Government and Natural Resource Management Boards.

A2.2. Donated assets

	2019 \$'000	2018 \$'000
Donated assets	3 170	15 558
Total Donated Assets	3 170	15 558

Donated assets expense in 2018-19 comprised of Crown land donated free of charge to the DEW Controlled reporting entity for land gazetted to a mix of either National, Conservation and Recreation Parks and Wilderness Protection Areas and Reserves pursuant to the *National Parks and Wildlife Act 1972* \$3.170 million (2018: \$12.490 million). The prior year amount included land transferred to the National Trust (\$2.961 million) and to other entities (\$0.107 million).

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

A3. Income

A3.1. Revenues from / (payments to) SA Government

	2019	2018
	\$'000	\$'000
Recurrent appropriations	21 054	23 271
Payments to Consolidated Account	(10 641)	(6 735)
Total revenues from SA Government	10 413	16 536
Net revenues from SA Government	10 413	16 536

A3.2. Revenues from fees and charges

	2019	2018
	\$'000	\$'000
Water Levies received from licence holders	16 850	16 374
Penalties	1 456	919
Crown Lands	19	-
DEW Corporate Administered Items	(17)	(14)
Total revenues from fees and charges	18 308	17 279

A3.3. Grants revenues

	2019	2018
	\$'000	\$'000
National Landcare Program	-	13 720
Crown Lands	-	107
Total grant revenues	-	13 827

From 1 July 2018, the Australian Government commenced the Regional Land Partnerships program (National Landcare Program Phase 2). Funding agreements under the National Landcare Program Phase 2 are now directly between the Australian Government and Natural Resource Management Boards.

A3.4. Assets received free of charge

	2019	2018
	\$'000	\$'000
Land	335	11 700
Total Assets received free of charge	335	11 700

Assets received free of charge in 2018-19 comprised of land previously dedicated by the Minister for Environment and Water, pursuant to legislative powers vested to the Minister under the *Crown Lands Management Act 2009*, to entities external to the DEW Administered Items. Upon the revocation of dedication, the land has reverted to the Minister, and accounted for in the DEW Administered Items reporting entity.

Department for Environment and Water
Notes to and forming part of the financial statements
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A3.5. Net gain from the disposal of non-current assets

	2019	2018
	\$'000	\$'000
Crown land		
Proceeds from disposal	12 053	7 218
Less net book value of assets disposed	(11 866)	(7 169)
Net gain from disposal of Crown land	<u>187</u>	<u>49</u>
Total assets		
Proceeds from disposal	12 053	7 218
Less net book value of assets disposed	(11 866)	(7 169)
Total net gain from disposal of non-current assets	<u>187</u>	<u>49</u>

A4. Non-financial assets

A4.1. Property, plant and equipment

	2019	2018
	\$'000	\$'000
Crown land		
Crown land at fair value	547 567	558 421
Total Crown land	<u>547 567</u>	<u>558 421</u>
Pastoral land		
Pastoral land at fair value	-	54 116
Total Pastoral land	<u>-</u>	<u>54 116</u>
Joint operation property, plant and equipment		
Joint operation property, plant and equipment	727 054	720 472
Total joint operation property, plant and equipment	<u>727 054</u>	<u>720 472</u>
Total property, plant and equipment	<u>1 274 621</u>	<u>1 333 009</u>

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

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

Movement reconciliation of property, plant and equipment

2019	Crown land		Pastoral land	Joint operation	Total
	\$'000	\$'000	\$'000	PP&E	
Carrying amount at 1 July 2018	558 421	54 116		720 472	1 333 009
Adjustment for Crown Lands not previously recognised	3 847	-		-	3 847
Restated opening balance at 1 July 2018	562 268	54 116		720 472	1 336 856
Assets received for nil consideration	335	-		-	335
Donated assets	(3 170)	-		-	(3 170)
Disposals	(11 866)	-		-	(11 866)
Disposal through administrative restructuring	-	(54 116)		-	(54 116)
Joint operations net additions, disposal, other movements	-	-		(7 320)	(7 320)
Subtotal	(14 701)	(54 116)		(7 320)	(76 137)
Gains/(losses) for the period recognised in other comprehensive income:					
Revaluation increments/(decrements)				13 902	13 902
Subtotal	-	-		13 902	13 902
Carrying amount at 30 June 2019	547 567	-		727 054	1 274 621

2018	Crown land		Pastoral land	Joint operation	Total
	\$'000	\$'000	\$'000	PP&E	
Carrying amount at 1 July 2017	590 555	54 116		724 493	1 369 164
Adjustment for Crown Lands not previously recognised	14 490	-		-	14 490
Adjustment for Crown Lands transferred to DEW Controlled	(35 498)	-		-	(35 498)
Restated opening balance at 1 July 2017	569 547	54 116		724 493	1 348 156
Assets received for nil consideration	11 700	-		-	11 700
Donated assets	(15 558)	-		-	(15 558)
Other changes	(99)	-		-	(99)
Disposals	(7 169)	-		-	(7 169)
Joint operations net additions, disposal, other movements	-	-		(7 286)	(7 286)
Subtotal	(11 126)	-		(7 286)	(18 412)
Gains/(losses) for the period recognised in other comprehensive income:					
Revaluation increments/(decrements)	-	-		3 265	3 265
Subtotal	-	-		3 265	3 265
Carrying amount at 30 June 2018	558 421	54 116		720 472	1 333 009

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2019

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

Error correction

Error corrections of \$3.847 million adjusted against retained earnings at 1 July 2018 and \$14.490 million adjusted against retained earnings at 1 July 2017 have been disclosed in the movement reconciliation of property, plant and equipment for the periods 2018-19 and 2017-18. The error correction adjustments are in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, and resulted in a net increase in the carrying value of Crown Land assets.

The error corrections comprises an increasing adjustment of \$3.847 million (2018: \$14.490 million) to recognise Crown Land that had previously been under the dedication and control of other entities, including other government agencies and holders of leases, including Pastoral leases.

In addition, the error correction recognised in 2017-18 comprises a decreasing adjustment of (\$35.498 million) to the carrying value of Crown Land held as at 1 July 2017. The adjustment was required to reflect Crown Land that had transferred to DEW Controlled prior to 2016-17 following the gazettal and or ministerial approval of various land parcels as conservation parks during the period.

A5. Financial assets

A5.1. Receivables

	2019	2018
	\$'000	\$'000
Current		
Water levies	732	941
Penalties	4 462	4 126
Accrued interest	4	4
Other	124	149
Less allowance for doubtful debts	(2 735)	(2 128)
Total current receivables	2 587	3 092
Total receivables	2 587	3 092

A5.2. Interest in joint operation

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

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

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

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

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

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

Department for Environment and Water
Notes to and forming part of the financial statements
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A5.2. Interest in joint operation (continued)

Name of entity	Principal activity	Country of incorporation	Ownership interest	
			2019 (%)	2018 (%)
Murray Darling Basin Authority	To undertake activities that support the sustainable and integrated management of water resources of the Murray-Darling Basin	Australia	26.67%	26.67%

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

Murray Darling Basin Authority	2019 \$'000	2018 \$'000
Non-current assets		
<i>Property, plant and equipment</i>		
Infrastructure Assets	700 572	694 817
Work in Progress	20 899	20 232
Other property, plant and equipment assets	5 583	5 424
<i>Intangibles - Water entitlements</i>	161 454	154 016
Total non-current assets	888 508	874 489
Total assets	888 508	874 489
Income	10 681	5 421
Expenses	10 563	10 663

Refer note 3.2 of the DEW Controlled financial statements for details of the State's grant payment made to the MDBA.

The 2019 and 2018 figures were based on the audited RMO and LMI financial statements.

Contingencies and commitments

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

A6. Liabilities

A6.1. Payables

	2019 \$'000	2018 \$'000
Current		
Creditors	5 726	6 246
Accrued expenses	9	11
Other	297	391
Total current payables	6 032	6 648
Total payables	6 032	6 648

Department for Environment and Water
Notes to and forming part of the financial statements
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A7. Other disclosures

A7.1. Administered cash flow reconciliation

	2019	2018
	\$'000	\$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
National Landcare Program	341	337
Crown Lands	7 528	7 489
Natural Resource Management Fund	3 590	2 410
Pastoral Board	-	113
Qualco Sunlands	71	-
National Action Plan for Salinity and Water Quality	37	37
Adelaide Dolphin Sanctuary	1	1
The Department's Corporate Administrative Items	2 406	2 312
	<hr/>	<hr/>
Cash and cash equivalents disclosed in the Statement of Financial Position	13 974	12 699
Balance as per the Statement of Administered Cash Flows	<hr/>	<hr/>
	13 974	12 699
Reconciliation of net cash provided by / (used in) operating activities to net cost of providing services		
Net cash provided by/(used in) operating activities	(10 651)	(4 879)
Add payments to SA Government	10 641	6 735
Less revenues from SA Government	(21 054)	(23 271)
Add / (less) non-cash Items		
Expenses associated with joint operation	(10 563)	(10 663)
Income associated with joint operation	10 681	5 421
Assets received free of charge	335	11 700
Donated assets	(3 170)	(15 558)
Net gain on disposal of non-current assets	187	49
Property, plant and equipment - other changes	-	(99)
Movement in assets and liabilities		
(Decrease) in receivables	(505)	(1 819)
Decrease/(increase) in payables	616	(2 241)
Net cost of providing services	<hr/> (23 483) <hr/>	<hr/> (34 625) <hr/>

A8. Outlook

A8.1. Contingent assets and liabilities

A contingent asset is acknowledged whereby the Minister for Environment and Water has an exclusive right to access 40ML per day from the Langhorne and Currency Creek pipeline. The Minister has not exercised this right. DEW is not aware of the existence of any other contingent liabilities.