

Department of Health Annual Report

2023-24



About this publication

This Annual Report provides an overview of the Department of Health's operations for the financial year ending on 30 June 2024. This information is for all stakeholders with an interest in hospitals, ambulances, community health, and related areas such as primary healthcare.

It includes the highlights of the year, an overview of our operations, major initiatives, and performance during 2023–24.

© Government of Tasmania 2024

Annual Report 2023–24

Department of Health

GPO Box 125

Hobart TAS 7001

Telephone: 1300 135 513

Email enquiries: ots.mailbox@health.tas.gov.au

Website: www.health.tas.gov.au

ISBN: 978-1-7636796-9-6



The artwork has been adapted from local Tasmanian Aboriginal artist Takira Simon-Brown's 2022, 'Health nayri'. The items from Takira's paintings signify different cultural healing elements, including edible wreaths, healing fire, medical plants, and healing circles. The underlying layer contains waterways and a bark canoe, representing mob returning to participate in communal healings. Takira is a proud descendant of Chief Mannalargenna of the Plangermaireener nation of lutruwita Tasmania.

Acknowledgment of Country

The Tasmanian Department of Health respectfully acknowledges Tasmanian Aboriginal people as the traditional custodians of the land on which we live, work, and play and pays respect to Aboriginal Elders past and present.

Recognition Statement

Tasmanian Aboriginal peoples' traditional lifestyle promoted physical and emotional health and wellbeing, centred around Country, Kin, Community, and Spirituality. Aboriginal people continue to value the importance of culture, community connection, and being on Country as vital components of health and wellness. We recognise that Aboriginal people are the knowledge holders and provide best practice in promoting health and wellbeing for Aboriginal people. We acknowledge and learn from the ongoing work of Aboriginal community-controlled organisations in strengthening health and wellness. We commit to working in partnership with Tasmanian Aboriginal people and health leaders now and into the future to improve health and wellbeing.

Contents

Our Department _____	12
Building a Better Healthcare Future _____	36
Performance Measures _____	52
People and Policies _____	78
Consumer and Community Engagement _____	90
Compliance _____	98
Other Annual Reports _____	153
Finances _____	186

Submission to the Minister

Hon Guy Barnett MP
Attorney-General
Minister for Justice
Minister for Health, Mental Health and Wellbeing
Minister for Veterans' Affairs

Dear Minister

Department of Health Annual Report 2023–24

In accordance with the requirements of section 30 of the *Tasmanian Health Service Act 2018*, section 36 of the *State Service Act 2000* and section 42 of the *Financial Management Act 2016*, I have the pleasure of presenting the Department of Health Annual Report for the financial year ending 30 June 2024.

Please note that this report also includes the Annual Reports of the Council of Obstetric and Paediatric Mortality and Morbidity and the Tasmanian Pharmacy Authority.



Dale Webster PSM
Acting Secretary
1 October 2024

Message from the Secretary

As Acting Secretary for the Department of Health, I am pleased to present the 2023–24 Annual Report.

Firstly, I want to acknowledge our former Secretary Kathrine Morgan-Wicks PSM for her outstanding leadership over the last four years of significant change in health and for her work through the COVID-19 pandemic.



The Annual Report highlights the dedication and commitment of our more than 16,000 staff and their important role in delivering high-quality health services to Tasmanians across more than 300 health sites and settings across the State.

It details the progress we are making on our *Strategic Priorities 2024–2028* and our vision to ensure that all Tasmanians are supported by a world class, innovative and integrated health and wellbeing service.

As we work to build a sustainable health service for our future, recruitment and retention of skilled health workers remains a priority for the Department. In line with our *Health Workforce 2040* strategy, in April 2024 we launched a statewide, national, and international recruitment blitz for nurses, midwives, paramedics, and medical specialist roles. This initiative continues to bring positive results with additional health workers commencing every week right across our health system.

Through our *Long-Term Plan for Healthcare in Tasmania 2040*, we continue to reform the delivery of care within the community to ensure patients can access healthcare faster, closer to home, and in the most appropriate setting.

The Department is doing this by providing more access to after-hours primary care and urgent healthcare options, helping Tasmanians to avoid visiting an Emergency Department where appropriate and easing pressure on our public hospitals. We are also investing in virtual care hubs and expanding successful programs like Care@home, to provide more healthcare options in the home and the community.

The provision of community care options is important in ensuring Tasmanians can access timely, appropriate, and compassionate mental health care and support. This is evidenced by the success of the Peacock Centre in Hobart, the Tasmanian Eating Disorder Service, and the commencement of the successful Mental Health Emergency Response service in the North West, with planning underway to expand this program to the North.

Work has also commenced on a 20-year preventative health strategy, building the success of the Healthy Tasmania Strategic Plans, which will enable Tasmanians to live more healthy, active lifestyles. The draft strategy will be released for consultation in coming months.

Through our *Statewide Elective Surgery Four-Year Plan 2021–25*, we once again saw a record number of surgeries performed in 2023–24 meaning more Tasmanians are getting the right healthcare sooner, despite increasing demand. Work will commence in the 2024–25 financial year on a new, four-year elective surgery plan to ensure the progress we have seen in elective surgery performance continues.

In December 2023 maternity services in the North-West were transitioned back to the Tasmanian Health Service. This means that all elements of the maternity service – including inpatient, birthing, clinics, and community midwifery services – are now delivered through the public system.

We continue to progress major infrastructure projects, including long-term plans for the Royal Hobart Hospital, Launceston General Hospital, North West Regional Hospital, Mersey Community Hospital, upgrades to district hospitals, and building new ambulance stations.

It is positive to see the continued progress on the *St Johns Park Health and Wellbeing Precinct Masterplan*, which will include mental health, drug and alcohol, and other community health services.

Through our *Digital Health Transformation Strategy – Improving Patient Outcomes*, we continue to invest in new and improved technology enabling the delivery of healthcare more efficiently. Under this strategy we have commenced procurement for the Statewide Electronic Medical Record and Ambulance Electronic Patient Care Record solutions, which underpin this transformation and will allow staff to access critical information in a timelier manner.

There is nothing more important than keeping children safe. As a Department, we are focused on ensuring our hospitals and health services are safe places for children and young people. A significant amount of work continues to be dedicated to this important process, including continued implementation of recommendations from the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings.

As we strive to improve the health and wellbeing of Tasmanians, we are committed to demonstrating and enacting our CARE values of Compassion, Accountability, Respect, and Excellence in everything that we do. These values are central to guiding us in the delivery of health services that Tasmanians expect and deserve.

Our *One Health Culture Strategy* is delivering programs to enhance staff leadership and management skills. This includes the highly successful Aspire leadership and Elevate leadership and management programs to identify and support our leaders of the future.

In May 2024, the Department received the Dorotheas Award – Tasmania's premier award for LGBTIQ+ inclusivity. The award acknowledged the role we have played over a considerable period supporting health services to LGBTIQ+ communities, and the work we have done to develop resources and strategies to embed safety and cultural change across our services.

In closing, I thank everyone across the Department, including staff, volunteers, our working partners, and other stakeholders, for their dedication and commitment to building a better healthcare future for all Tasmanians.



Dale Webster PSM
Acting Secretary
1 October 2024

Our Key Achievements 2023–24

123 737 ambulances

dispatched including:

64 780 emergency responses

52 633 urgent responses

6 324 non-urgent responses



Over the course of 2023–24, our hospitals performed a total of

23 204
emergency
surgery and
other procedures



RHH performed **12 314**

LGH performed **8 355**

NWRH performed **2 163**

MCH performed **372**

Attended to

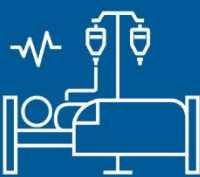
177 639 emergency
department
presentations



an increase of **3 751** presentations
compared to the previous year

22 196 elective surgeries performed

This is more than at any point on record and a **3.9%** increase on last year



10 000 at the RHH

1 998 at the NWRH

8 307 at the LGH

1 891 at the MCH

6 677+ triple-0

calls diverted
from emergency
ambulance response
into alternative care

Performed almost

13 398
endoscopies



This is more than at any point on
record and an increase of **1%**

Mental Health Emergency Response Service
assessed **2 378** cases

70.8% were able to remain in the community



Supported Tasmanian families with children **0–5** years

of age on **52 358** occasions

through our Child Health and Parenting Service (CHaPS)

34 923
women
screened by
BreastScreen
Tasmania



4 503 babies

born in Tasmanian public and contracted public services at private hospitals.



This includes:

2 052 at Royal Hobart Hospital

1 551 at Launceston General Hospital

900 at the North West Birthing Service



5 178
Aged Care
assessments



Oral Health Services
Tasmania provided

101 072 episodes of care

644 367 Outpatient
appointments attended

This is an increase of **47 019**

900 Community
AED defibrillators
in the community



Infrastructure



Completed Northern
Projects:

- LGH HVAC Chiller Replacement
- LGH Supply Services Relocation
- LGH ED Ambulance Airlock Enclosure
- George Town Hospital Wet Areas
- Beaconsfield Ambulance Station

Completed North Western Projects:

- MCH Rural Medical Multidisciplinary Workforce Centre
- MCH 2nd Core Server/Fibre Room
- NWRH Car Parking Improvements
- Burnie Parkside Facade Replacement
- NW Renal Satellite Unit
- King Island Hospital Rural Ambulance Station Feasibility Study
- Queenstown Ambulance Station

Completed Southern Projects:

- RHH Intensive Care Unit Expansion
- RHH Angiography Suite Refurbishment
- RHH CT Unit Installation
- RHH D Block Theatres HVAC Upgrades
- RHH Holman Clinic Refurbishment
- Linear Accelerator 7 Upgrade
- Population Screening and Cancer Prevention Fit-out
- Roy Fagan Flooring Refurbishments
- Central Highlands Community Health Centre Upgrade

Health Information and Communication Technology key achievements:

- Free wi-fi available for patients and visitors at major hospitals and regional sites
- Electronic referrals enabled for Emergency, Ward, District, and Community sites to Outpatient Services
- GoodSAM app connects responders to cardiac arrest patients before ambulances arrive
- Upgraded our Digital Medical Record, Endoscopy, Obstetrics, and Middleware Systems

This page is intentionally left blank

1. Our Department

Our Department

The Role of the Department of Health

The Tasmanian Department of Health (the Department), led by the Secretary, delivers high-quality health services, and promotes the health and wellbeing of all Tasmanians.

The Department has more than 16,000 staff, with healthcare delivered from 300-plus health sites and settings across the State. The Department is responsible for hospitals, ambulances, and community health, while also providing additional support to related, federally funded responsibilities such as primary healthcare.

The Department is progressing major infrastructure projects at Tasmania's major hospitals and district hospitals, while also building new ambulance stations across Tasmania. As part of a commitment to delivering new and innovative health services to the Tasmanian community, digital health infrastructure is being transformed and virtual care services are being expanded. We have released publicity campaigns including *No Script? No Stress, Easy Peesy and Refill the Pill*. The Department is also making positive changes within our health services to better protect children and young people in our community.

The Department provides professional advice to the Minister for Health, Mental Health and Wellbeing, and advice to public healthcare services.

The Department continues to implement the *Long-Term Plan for Healthcare in Tasmania 2040*. This Plan focuses on delivering a more integrated health system into the future for Tasmania and supports the key priority of building a system that delivers the right care, in the right place, at the right time.

Corporate Governance

The Department is committed to ensuring our health system is operating with the most effective governance structure possible.

An effective governance structure:

- supports accountability and responsiveness to change to provide a clear and consistent strategic direction across the Department
- provides opportunities for clinicians and consumers to inform and shape important decisions about how healthcare is delivered in Tasmania
- allows us to focus on community-based care and health system reform
- supports clinical and business consistency
- provides clarity and transparency of decisions for our staff.

The corporate governance committee structure has been developed to streamline the business of the Department. It is designed to support the governance framework, and strengthen decision-making authority and accountability while continuing to build a stronger sense of collaboration, cooperation, and shared purpose within the Department.

Health Executive

Overview

The Secretary, as the accountable officer of the Department, is supported by the Health Executive. The purpose of the Health Executive is to lead on strategic directions and provide oversight of the Department's key responsibilities. The Health Executive ensures accountability, transparency, and responsiveness to change, providing focus and consistency in decision-making.

The Health Executive has been established to provide oversight and direction to the public health system, to strengthen systems coordination, and to ensure implementation of directions set by Government.

The Tasmanian Health Service (THS) is the service delivery arm of the Department. It provides public hospital, medical, community health, and a range of other services relating to the maintenance, improvement, and restoration of health. The THS Executive is responsible to the Secretary for:

- the administration and management of the THS
- the performance and exercise by the THS of the functions and powers of the THS
- compliance with any directions given to the THS under the *Tasmanian Health Service Act 2018* (THS Act).

Subcommittees

The Health Executive is supported by the following governance subcommittees:

- Aboriginal Health
- Audit and Risk
- Budget and Finance
- Clinical System Governance
- Emergency Management and Recovery
- Infrastructure Oversight
- People and Culture
- Statewide Health Environmental Sustainability
- Strategic Information Management and Technology
- Work Health Safety and Wellbeing.

Subcommittee Meetings

Table 1: Health Executive Subcommittee Meetings 2023–24

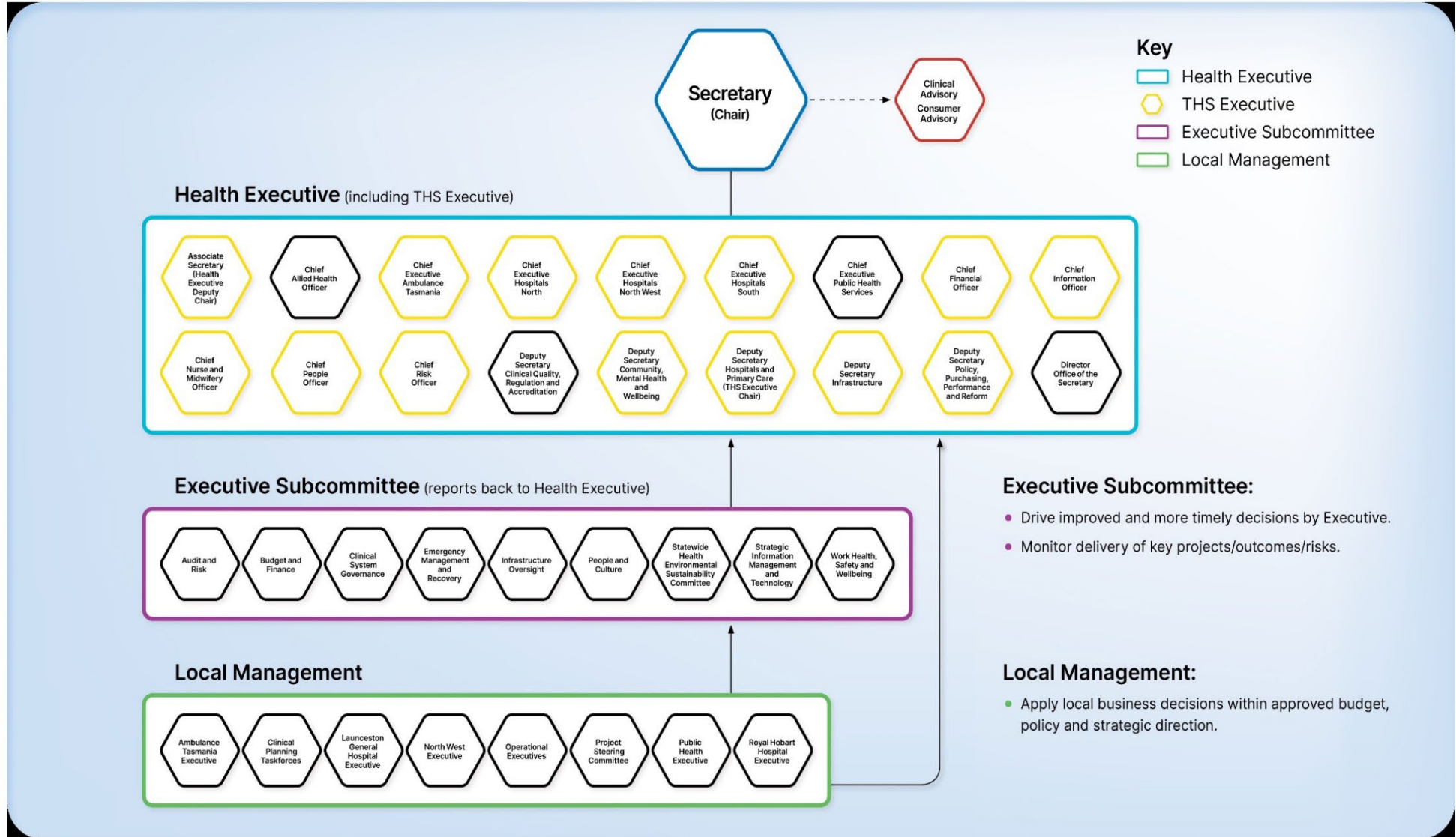
Committee Name	Meetings convened	Expected meetings	Out-of-session papers	Percentage of meetings convened
Aboriginal Health¹	2	2	0	100
Audit and Risk	5	5	0	100
Budget and Finance	10	11	5	90
Clinical System Governance²	8	9	0	90
Emergency Management and Recovery³	1	1	0	100
Health Executive	24	26	0	90
Infrastructure Oversight	6	8	0	75
People and Culture	9	11	1	80
Statewide Health Environmental Sustainability	6	11	0	55
Strategic Information Management and Technology	5	5	1	100
Tasmanian Health Service	25	26	0	95
Work Health and Safety⁴	5	9	0	55

Notes:

- 1 Aboriginal Health was first convened in January 2024.
- 2 Previously called 'Clinical Executive'.
- 3 Emergency Management and Recovery was first convened in May 2024.
- 4 This Committee is not a WHS Committee as per the legislation, it is a Governance Committee.

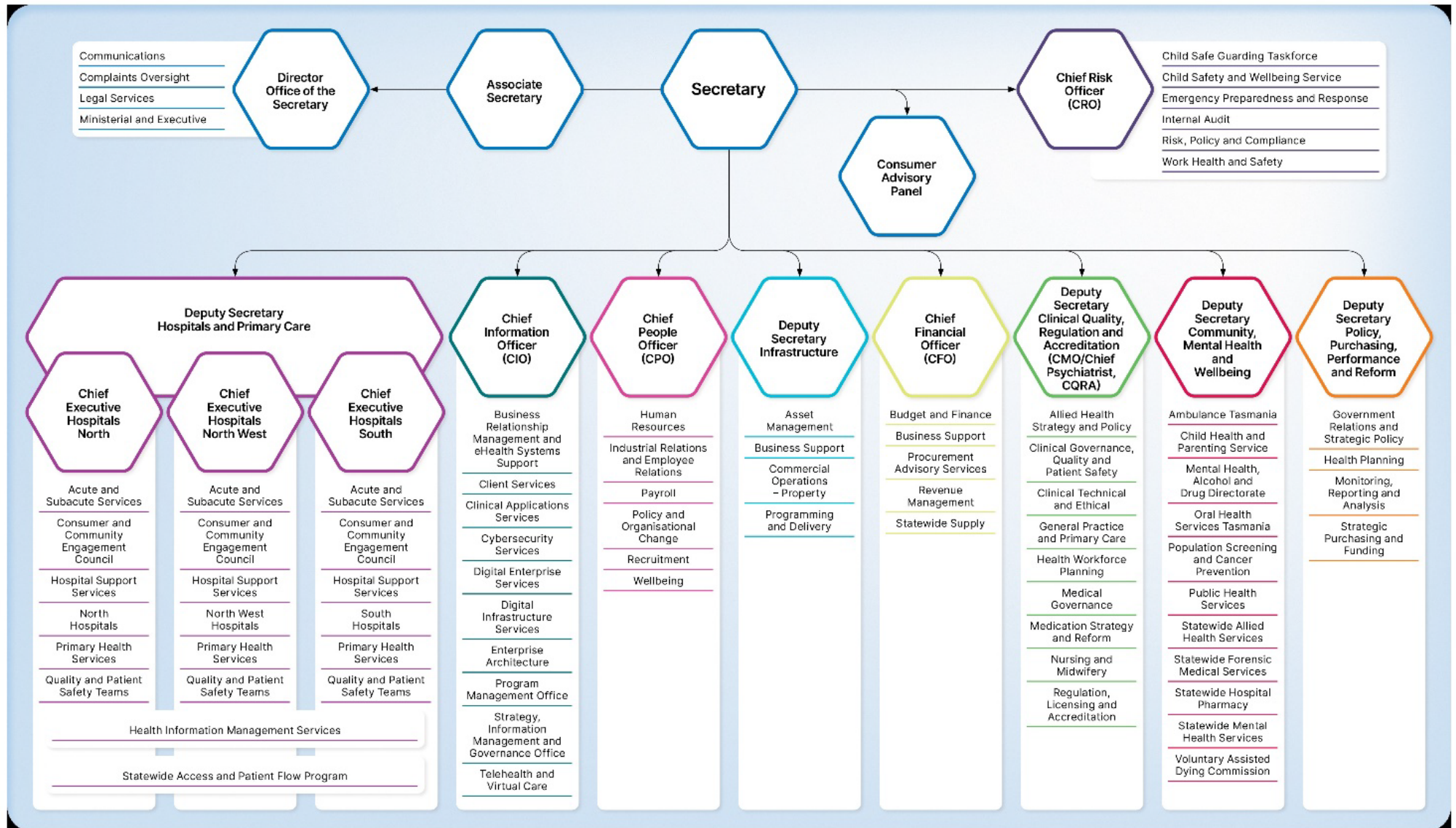
Governance Structure

Figure 1: Department of Health Governance Structure



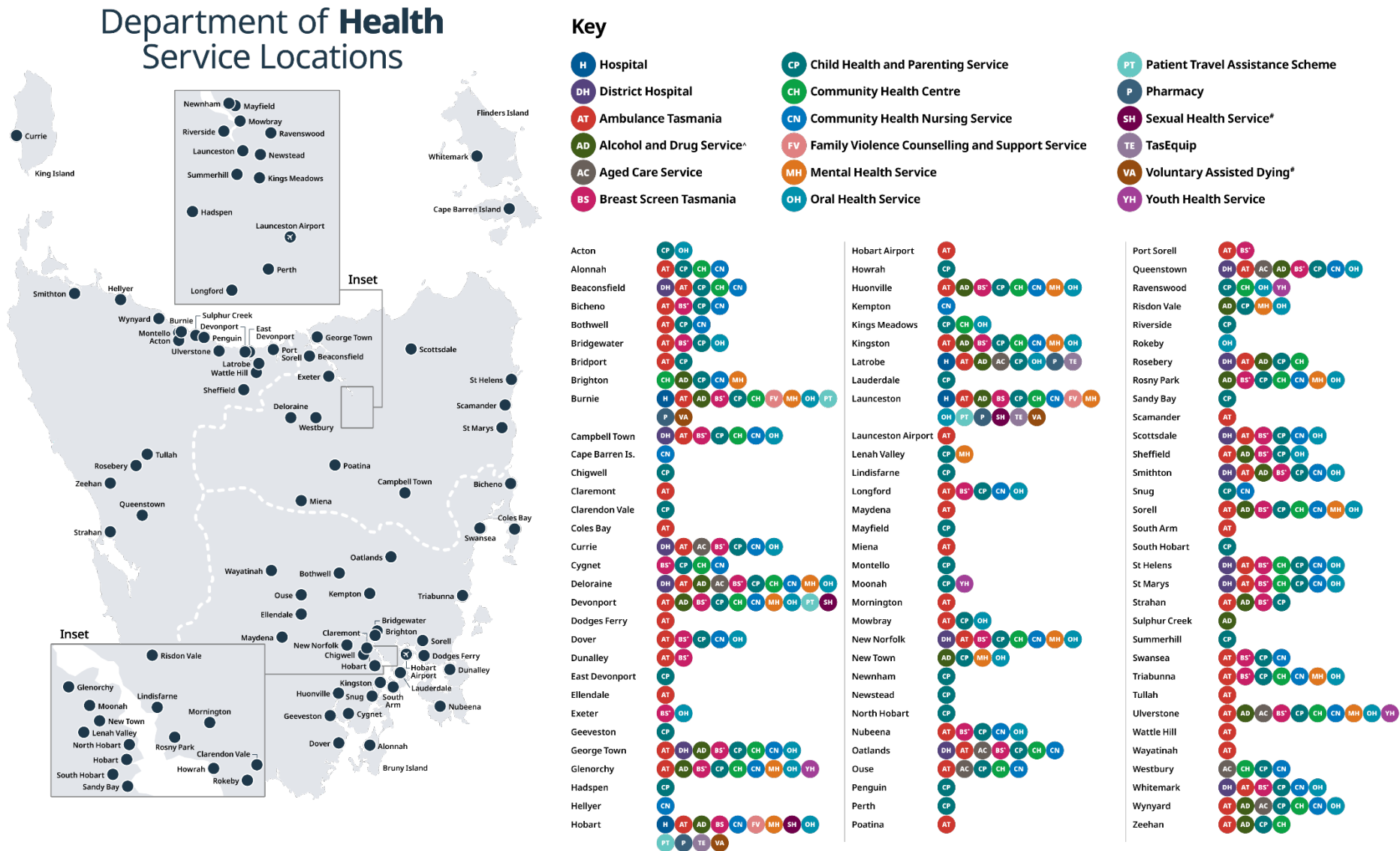
Organisation Structure

Figure 2: Department of Health Organisation Structure



Service Locations

Figure 3: Department of Health Service Locations



*Includes Outreach clinics. *Mobile units visit this location. *Statewide service.

Table 2: Health Executive Members as at 30 June 2024

 <p>Dale Webster Acting Secretary</p>	 <p>Shane Gregory Associate Secretary</p>
 <p>Brendan Docherty Deputy Secretary Hospitals and Primary Care</p>	 <p>Dinesh Arya Chief Medical Officer and Psychiatrist Acting Deputy Secretary Clinical Quality, Regulation and Accreditation</p>
 <p>Sally Badcock Acting Deputy Secretary Policy, Purchasing, Performance and Reform</p>	 <p>Andrew Hargrave Deputy Secretary Infrastructure</p>
 <p>Rick Monty Acting Deputy Secretary Community, Mental Health and Wellbeing</p>	 <p>Craig Jeffery Chief Financial Officer Finance and Business Support</p>
 <p>Michelle Searle Chief People Officer People and Culture</p>	 <p>Brent Feike Chief Information Officer Health ICT</p>



Paula Hyland
Chief Executive
Hospitals North West



Fiona Lieutier
Chief Executive
Hospitals North



Joe McDonald
Chief Executive
Hospitals South



Jordan Emery
Chief Executive
Ambulance Tasmania



Laura Pyszkowski
Acting Director
Office of the Secretary



George Clarke
Chief Executive
Public Health



Associate Professor Francine Douce
Chief Nurse and Midwife



Peter Boyles
Acting Chief Risk Officer



Kendra Strong
Chief Allied Health Officer

Our Groups

Clinical Quality, Regulation, and Accreditation

Clinical Quality, Regulation, and Accreditation (CQRA) consolidates specialist clinical and professional advice on clinical quality, regulation, accreditation, professional, and workforce issues impacting the Tasmanian health system and in response to national and international agendas.

The Group provides system stewardship, ensuring there are policy, regulatory, quality, strategic workforce, and clinical governance frameworks across public and private health services in Tasmania. These frameworks aim to support all elements of the health system to safeguard patient, consumer, and employee safety, and shape a sustainable health workforce that meets the needs of the community.

CQRA includes the following units:

- Allied Health Strategy and Policy
- Clinical Governance, Quality, and Patient Safety
- Clinical, Technical, and Ethical Advice
- General Practice and Primary Care
- Health Workforce Planning
- Medical Governance
- Medication Governance and Access
- Nursing and Midwifery
- Office of the Chief Psychiatrist
- Regulation, Licensing, and Accreditation.

CQRA provides health professional policy and leadership oversight for the Tasmanian public health system. Our lead roles include the Chief Medical Officer, Chief Psychiatrist, Chief Nurse and Midwifery Officer, and Chief Allied Health Advisor.

CQRA provides 'system management' oversight of the adherence of care to the principles of the *Quality Governance Framework for Tasmania's Publicly Funded Health Services*. The Group undertakes regulatory functions on behalf of the Minister under the Australian Health Service Safety and Quality Accreditation Scheme, for both public and private health service accreditation. This includes the licensing of private Health Service Establishments on behalf of the Secretary under the *Health Service Establishments Act 2006* and *Health Service Establishments Regulations 2021* and for non-emergency patient transport under section 35D of the *Ambulance Service Act 1982*.

The Group also includes the Office of the Chief Psychiatrist which provides oversight of the assessment, treatment, and care of people with mental illness consistent with the objects of the *Mental Health Act 2013*.

The Chief Psychiatrist has a statutory role under the *Mental Health Act 2013*.

Hospitals and Primary Care

The Hospitals and Primary Care group was created in October 2022 and delivers services throughout hospitals and primary care settings across Tasmania.

This group includes the:

- Aged Care Reform Unit
- Health Information Management Service
- Hospitals North
- Hospitals North West
- Hospitals South
- Statewide Hospital Services
- Outpatients Transformation Program
- Primary Healthcare Services
- Statewide Access and Patient Flow Program
- Virtual Care Program.

Aged Care Reform Unit

The Aged Care Reform Unit was launched in January 2023 to develop and implement a statewide framework for integrating, delivering, and monitoring programs of work to improve the flow of older patients between hospitals and residential aged care services. This includes minimising non-clinical delays to hospital discharge to support better patient outcomes and health system capacity.

Health Information Management Service

Health Information Management Service (HIMS) is responsible for providing advice and guidance about information and records management to staff in acute and community-based services/facilities, including design, retention, storage, and disposal (corporate and health records). HIMS staff are expert custodians of health information, applying, monitoring, and evaluating contemporary governance standards across the Department. HIMS codifies information that is used for clinician decision-making, research, service planning, benchmarking, and funding.

Hospitals North

Hospitals North is responsible for a broad range of healthcare services delivered within the Launceston General Hospital (LGH) and through Primary Health North. The LGH is Tasmania's second largest hospital and the major referral centre for Northern Tasmania operating within its designated role in the *Tasmanian Role Delineation Framework* as a Level 5 hospital.

Primary Health North provides healthcare services at district and community sites including:

- Hospital in the Home
- eight district hospitals across the northern geographical area, including Flinders Island, which provide inpatient and ambulatory healthcare services supported by general practitioners and other healthcare professionals. Several also provide residential aged care under Tasmanian or Australian government funding arrangements
- community health centres that incorporate clinics and ambulatory services supported by a diverse range of healthcare practitioners including physiotherapists, social workers, podiatrists, and youth health workers
- community nursing services
- home help and personal care services
- specialist palliative care services
- special programs that support care in the home, including the Community Rapid Response Service and Specialist Nursing Services (continence, dementia, and wound care).

Hospitals North West

Hospitals North West provides a broad range of healthcare services across North West Tasmania, delivered through two major public hospitals, the North West Regional Hospital (NWRH) and the Mersey Community Hospital (MCH), and Primary Health North West.

The NWRH maintains a 24-hour Emergency Department (ED) and provides an extensive range of healthcare services, including medical and surgical services, within its designated role in the *Tasmanian Role Delineation Framework* (generally as a Level 4 hospital). It is the main referral hospital for the North West.

The MCH maintains a 24-hour ED and inpatient care in medicine and rehabilitation and provides day surgery and endoscopy services consistent with its role in the *Tasmanian Role Delineation Framework* (generally as a Level 3 hospital). The MCH is undergoing major infrastructure works to enhance its capacity, including provision of an expanded outpatient and ambulatory care unit.

Primary Health North West provides healthcare services at district and community sites including:

- community health centres that incorporate clinics and ambulatory services supported by a diverse range of healthcare practitioners including physiotherapists, social workers, podiatrists, and youth health workers
- community nursing services
- Hospital in the Home
- home care/personal care and home maintenance
- specialist palliative care services
- special programs that support care in the home, including the Community Rapid Response Service, Community Nursing Enhanced Connections Service, and Specialist Nursing Services (continence, dementia, and wound care)
- three district hospitals across the North West region; each site also coordinates the delivery of a broad range of community services, visiting service, and support groups such as community nursing, child health, dental services, antenatal clinics, and alcohol and drug services.

Hospitals South

Hospitals South delivers a broad range of healthcare services in the southern regions as well as a number of statewide services.

Health facilities include the RHH which is Tasmania's largest hospital, the only Level 6 facility in the *Tasmanian Role Delineation Framework*, and the major referral centre for the State. It provides acute, subacute, mental health, aged care, inpatient, and ambulatory services. It is also the major clinical teaching and research site for the University of Tasmania and other institutions.

Primary Health South includes New Norfolk District Hospital, Midlands Multipurpose Health Centre, Repatriation Centre, and 12 community health centres.

Statewide Services

Hospitals South provides a range of statewide services, including:

- The Tasmanian Burns Service
- Cardiology/Cardiothoracic Services
- The Department of Diving and Hyperbaric Medicine
- DonateLife
- Gynaecology Oncology Services
- The Jack Jumper Allergy Unit
- Maternity Services¹
- Mother and Baby Unit
- Neurosurgery Unit
- Neonatal and Paediatric Emergency Transport Service
- Neonatal and Paediatric Intensive Care Unit
- Paediatric Neurology Service
- Paediatric Oncology and Hematology Services
- Paediatric Rehabilitation Service
- Paediatric Surgery Service
- Paediatric Cystic Fibrosis Service
- Sexual Assault Forensic and Medical Services
- Sexual Health Service
- Spectacles Assistance Scheme
- Statewide Audiology Service
- Tasmanian Adult Cystic Fibrosis Unit
- Tasmanian Clinical Genetics Service
- Tasmanian Gender Service
- The Statewide Trauma Service
- Vascular and Endovascular Surgery.

Note:

1. The RHH provides tertiary referral services for complex pregnancies and births. The Maternal Foetal Medicine Service and Neonatal Services support this.

Statewide Access and Patient Flow Program

The Statewide Access and Patient Flow Program provides a coordinated statewide approach to improving patient access and flow across the health service. This is achieved through the strategic development of policies and programs that promote efficiencies in access and flow. In 2023–24, the Program included governance and staff in the South and was supported by regional managers and project officers in the North and North West.

Outpatient Transformation Program

The Outpatient Transformation Program is responsible for oversight and delivery of the *Transforming Outpatient Services Strategy 2022–2026*. This Strategy incorporates statewide improvement activities and reforms underpinned by seven improvement streams, including:

- Care Delivery
- Business Process Redesign
- ICT and Virtual Care Capability
- Monitoring and Reporting
- Connecting Care
- Service Development.

Virtual Care Program

The Virtual Care Program (VCP) was established in April 2023 to improve services for Tasmanians by providing home-based and virtual, patient-centred care to reduce the burden on acute health services. Under the theme of ‘Right Care, Right Place, Right Time’, the expansion of virtual care aligns with the reform initiatives in the:

- *Long-Term Plan for Healthcare in Tasmania 2040* to place services closer to communities and in people’s preferred place of care, often their home
- *Independent Review of Tasmania’s Major Hospital Emergency Departments*, focusing on community and home-based care to enhance the Care@home program and access to virtual care alternatives by exploring integrated solutions with Ambulance Tasmania.

Building on the success of Hospital in the Home, the Community Rapid Response Service, and virtual care models such as COVID@homeplus, the VCP has commenced work to develop a statewide virtual care service.

Embedding sustainable virtual care services into the THS provides advantages for patients, their family and carers, healthcare workers, and the health system. The VCP has a continued commitment to building on existing infrastructure, expanding virtual care services, and increasing instances of outpatient virtual appointments in alignment with priorities outlined within the *Transforming Outpatient Services Strategy 2022–2026* and *Digital Health Transformation Strategy – Improving Patient Outcomes*.

This will contribute to the organisation being able to support patients by preventing avoidable hospital admissions and/or supporting earlier discharge from hospital for patients who otherwise would be unnecessarily occupying acute beds across our facilities. It is envisaged that a statewide focus on virtual care will provide opportunities for additional bed capacity over the next two years and improve the efficiency of resource use to support the care and management of patients across the health service.

Community, Mental Health, and Wellbeing

Community, Mental Health, and Wellbeing (CMHW) manages the delivery of a broad range of community-facing health services. It has a strong focus on health promotion, preventative health, and improvement services.

CMHW includes:

- Ambulance Tasmania
- Child Health and Parenting Service
- Mental Health, Alcohol and Drug Directorate
- Oral Health Services Tasmania
- Population Screening and Cancer Prevention
- Public Health Services
- Statewide Allied Health Services
- Statewide Forensic Medical Services
- Statewide Hospital Pharmacy Services
- Statewide Mental Health Services
- Office of the Voluntary Assisted Dying Commission.

Ambulance Tasmania

Emergency ambulance services operate from 57 locations across the State that are staffed by a combination of paramedics, doctors, and volunteers. This includes 16 metropolitan/urban stations where paramedic crews are rostered 24 hours per day; eight double branch stations where a paramedic is rostered 24 hours a day with volunteer support; 16 single branch stations where a paramedic is rostered on day shift and available on call after hours with volunteer support; 11 volunteer-only stations; four community emergency response teams; and two airbases.



A team of highly qualified paramedics based in urban and rural areas, and approximately 400 volunteer ambulance officers collectively provide emergency medical response services across the State.

Ambulance Tasmania's Secondary Triage service commenced in 2021 and provides lower acuity patients who are assessed as not requiring an emergency ambulance response with a referral to alternative medical care pathways. In addition, extended care paramedics and community paramedics provide patient assessment and medical services that allow patients to be treated at home without the need for an emergency ambulance response. These alternative care pathways ensure triple zero callers receive the right care, in the right place, at the right time.

Recognising the importance of accessing life-saving equipment as quickly as possible, there are currently 900 community defibrillators registered with Ambulance Tasmania under the Early Access to Defibrillation Program, which are available to the public.

Child Health and Parenting Service

The Child Health and Parenting Service (CHaPS) provides a statewide universal child health service to families with children 0–5 years of age. CHaPS clinicians support and enhance optimal health and developmental outcomes for Tasmanian children and families.

CHaPS provides nationally recommended growth and developmental surveillance and screening, enhancing parental confidence and capability through provision of services tailored for clients. Support is provided for those experiencing perinatal mental health challenges, breastfeeding concerns, family violence, and identified risk factors that may impact the development and safety of an infant, child and their caregiver/s. CHaPS has operated in the Tasmanian community for over 100 years as a nurse-led service model aligned with the National Framework for Universal Child and Family Health Services.

Mental Health, Alcohol and Drug Directorate

The Mental Health, Alcohol and Drug Directorate supports the planning and delivery of mental health, alcohol and other drugs, and suicide prevention services across Tasmania.

The Directorate undertakes projects, research, policy development, monitoring, evaluation, and funding management. The Directorate works closely with government agencies, consumers, families, carer organisations, the community sector, and organisations representing diverse communities to reduce stigma and promote and raise public awareness of mental health issues, suicide prevention, and alcohol and other drugs use in Tasmania. The Directorate has strategic oversight of local and national mental health, alcohol and other drugs, suicide prevention, strategy, and policy development activities.

Oral Health Services Tasmania

Oral Health Services Tasmania provides dental services to eligible Tasmanians. This includes adults who are holders of health care cards or pensioner concession cards. The children's dental service is a universal service for all Tasmanians aged 0–17 years.

The service operates from over 30 sites across Tasmania, including:

- major centres in Burnie, Devonport, Launceston, Clarence, Glenorchy, and Hobart
- clinics in healthcare centres, district hospitals and some public schools
- three special care dental units in the major hospitals
- two mobile dental units in rural areas
- three school-based dental vans.



Population Screening and Cancer Prevention

Population Screening and Cancer Prevention oversees the delivery of population screening programs to the Tasmanian population, including breast, bowel, and cervical cancer screening. It provides policy advice and support on newborn bloodspot screening and lung cancer screening. The unit provides policy and implementation advice for both state and national programs, quality committees, and fora pertaining to all population-based screening. The business unit also delivers the Diagnostic Breast Imaging Service.

BreastScreen Tasmania provides free screening mammography every two years with the provision of annual screening to people in high-risk categories. This service sees women and eligible trans and gender diverse people aged 40 and over, with 50–74 being the priority age group. BreastScreen operates at three fixed locations in Hobart and Launceston and in 34 regional and remote Tasmanian locations via two mobile screening units.

The service conducts a statewide multidisciplinary clinical assessment service for clients for whom a mammographic abnormality has been found. As a result of free screening and assessment, the early detection of breast cancer has improved mortality and morbidity rates.

Diagnostic Breast Imaging is a new Tasmanian Health Pathway that provides public diagnostic imaging services to patients who have concerns about their breasts, breast disease, or a breast cancer diagnosis. The service is being implemented in a staged approach and currently operates two clinics per month. This is a statewide service which is co-located with BreastScreen Tasmania in Hobart.

Public Health Services

Public Health Services works across all elements of the health system in Tasmania providing a whole of population focus to prevent and minimise harms, respond to public health threats, and promote good health and wellbeing for all Tasmanians.

Public Health Services works with a range of partners to develop and deliver public health policy, plans, research, grants, programs, and information. It administers public health legislation, including the *Public Health Act 1997*, *Poisons Act 1971*, *Therapeutic Goods Act 2001*, *Fluoridation Act 1968*, *Radiation Protection Act 2005*, and *Food Act 2003*.

The service also includes the statutory role of the Director of Public Health who fulfils legislative responsibilities under the *Public Health Act 1997* and other Acts, leads public health responses such as to COVID-19, monitors population health trends, and advises the Minister for Health, Mental Health and Wellbeing on public health matters and emerging issues.

The Chief Pharmacist is based within Public Health Services and oversees the administration of legislation that provides for the safe possession, supply, and use of medicines and poisons.

Statewide Allied Health Services

Statewide Allied Health Services' core responsibility is to provide strategic support and an allied health perspective to a range of programs, services, and projects for the support, development, and recognition of all allied health professionals. Statewide Allied Health Services is actively engaged with the National Disability Insurance Scheme (NDIS) and NDIS reform.

The office manages the Children's Therapy Services Funding Agreement and has active engagement with the service provider. The Executive Director Community and Wellbeing has executive responsibility for a range of statewide programs including the TasEquip Program, the Patient Travel Assistance Scheme, the Perinatal Mental Health Services Project, Family Violence Counselling and Support Services, Family and Sexual Violence Liaison Project, the CMHW Quality and Safety team, including Health Manual Handling and Occupational Violence and Aggression and the Statewide Consultant – Allied Health Workforce Recruitment and Development.

Statewide Forensic Medical Services

Statewide Forensic Medical Services provides forensic pathology and non-clinical forensic medical services to other branches of the Department, Tasmania Police, the Department of Justice, and other agencies at a state, national, and international level. These services include impartial advice, support and opinion, expert training, and comprehensive death and other ancillary forensic investigations, including forensic toxicology interpretation, anthropology, and forensic odontology.

The Director of Statewide Forensic Medical Services is also appointed by the Minister for Justice to be the State Forensic Pathologist under section 17 of the *Coroners Act 1995* with functions and powers under section 18 of the Act.

Statewide Hospital Pharmacy

Statewide Hospital Pharmacy provides hospital pharmacy services to patients of Tasmania's acute public hospitals through onsite pharmacy departments and a remote service to the district hospitals.

Services include clinical and specialist pharmacy services, dispensing medications, onsite doses of chemotherapy, involvement in local, national, and international clinical trials, and specialist support services including the telehealth-based Remote Clinical Pharmacy service.

Statewide Mental Health Services

Statewide Mental Health Services (SMHS) supports a wide range of clients, including people experiencing complex mental health, alcohol and drug issues, and supports the Correctional Primary Health Service. The services include the provision of inpatient, hospital-based, and community-based services, with many provided in partnership with community sector organisations.

SMHS consists of the following services:

- Access Mental Health
- Adult Mental Health Service
- Alcohol and Drug Service
- Perinatal and Infant Mental Health Services
- Child and Adolescent Mental Health Services
- Forensic Mental Health Services
- Correctional Primary Health Service
- Older Persons Mental Health Services.

Voluntary Assisted Dying

The Office of the Voluntary Assisted Dying Commission hosts the Voluntary Assisted Dying Commission and supports the effective delivery of voluntary assisted dying (VAD) services across Tasmania.

The Voluntary Assisted Dying Commission is an independent oversight and decision-making body established under the *End-of-Life Choices (Voluntary Assisted Dying) Act 2021* (the Act). The Commission's functions include monitoring and reporting on the Act's operation, reviewing certain decisions, issuing, amending, and revoking VAD Substance Authorisations, and investigating suspected contraventions of the Act.

The Office also undertakes projects, reforms, and research, implements systems, and develops strategic policy and procedures for the delivery of coordinated, patient-centred VAD services in Tasmania. This includes the VAD Navigation Service, the VAD Pharmacy Service, and VAD Clinical Service to ensure the delivery of compliant, effective, and efficient services.

Finance and Business Support

Finance and Business Support undertakes finance, revenue, procurement, supply, and business support activities for the Department. The area develops and manages the Department's budget in liaison with operational areas and the Department of Treasury and Finance.

Finance and Business Support reviews, analyses, and reports on financial outcomes across the Department through cost accounting, business analysis, taxation compliance (superannuation, GST, FBT and payroll tax), financial risk management, and fraud prevention.

The area also develops and manages procurement and supply systems and strategies in compliance with the Treasurer's Instructions when purchasing goods and services.

Health ICT

Health ICT provides strategic leadership for planning, development, procurement, support, and management of information systems and information and communication technologies. Health ICT is also responsible for program and project management, ICT policy and strategic information management, ICT vendor and contract management, cyber security, and enterprise architecture as well as providing a pivotal role in maintaining our operational IT-related functions.

The primary strategic focus is on procuring and implementing the technology that underpins our *Digital Health Transformation Strategy – Improving Patient Outcomes*, along with establishing and maintaining the core systems necessary for managing our digital medical records.

People and Culture

People and Culture provides expert support and advice on all workforce-related matters across the Department. The team provides leadership in recruitment and position management, and also leave and injury management. People and Culture enquiries are now managed through the *People and Culture Service Portal* introduced in February 2024.

People and Culture leads the development and implementation of people and culture policies that govern workforce matters across the Department. It also leads strategic initiatives, such as the One Health Culture Program – an umbrella program that brings together all the various culture, wellbeing, and non-clinical development initiatives – and the *Diversity, Equity, and Inclusion Framework*, which provides a foundation for the Department to cultivate both a workplace and a health service that reflect the diversity of our community and actively embrace and promote equity, inclusion, and belonging.

People and Culture also provides specialist HR advice and supports and leads the management and negotiation of statewide awards, agreements, and industrial disputes. The team is also responsible for managing the payroll and benefits for all staff.

Infrastructure

Infrastructure is responsible for the planning, delivery, and management of the Department's asset portfolio.

Building the infrastructure that Tasmania needs for our health future is a key strategic priority for the Department. To this end, the Department is laying the foundations for a coordinated, statewide approach to managing our infrastructure and facilities, from high-level planning through to operational commissioning.

The key functions of the Infrastructure Group include infrastructure masterplanning, strategic asset management (including medical equipment), capital works delivery, critical infrastructure risk management, management of property leases and office accommodation, and managing the motor vehicle fleet (including the Ambulance Fleet).

Policy, Purchasing, Performance, and Reform

Policy, Purchasing, Performance, and Reform (PPPR) fulfils the core system management functions of strategy and planning, purchasing, reform, performance management, monitoring, reporting, and analysis. It also leads the Department's intergovernmental relations and provides expert advice in relation to strategic policy issues to the Minister for Health, Mental Health and Wellbeing.

Service purchasing and planning aims to plan and purchase services in an evidence-based manner, enhance service delivery and patient outcomes, facilitate clinical innovation, and direct resources to where they have the greatest impact. Services purchased include those provided in the home, in the community, and in outpatient and in-hospital care. Service provider organisations include the THS and community sector organisations.

To ensure service providers are meeting their obligations, PPPR provides monitoring, analysis, and performance management, as well as comprehensive internal and external operational and performance reporting. Government relations represents the interests of Tasmania at the local and national level and translates the incorporation of national policy, funding, and pricing directions into practice.

Office of the Chief Risk Officer

The Office of the Chief Risk Officer (OCRO) was created in April 2024 to drive and implement enterprise-wide risk management across the Department. This involves leading the development of the Department's Risk Management Framework, including policies, systems, and procedures as well as appropriate risk appetite and tolerance statements.

The OCRO champions and promotes a positive risk culture, including identifying and implementing appropriate training and awareness programs to build the capability of staff to manage risk.

Several business units sit within the OCRO:

- Emergency Preparedness and Response
- Child Safeguarding Taskforce
- Child Safety and Wellbeing Service
- Internal Audit
- Risk, Policy, and Compliance
- Safety and Security in our Health Services Project
- Work Health and Safety.

Office of the Secretary

The Office of the Secretary provides high-level public administration, parliamentary and corporate governance, communications, and legal support and advice to the Secretary, portfolio Minister, and the Department.

The business units within the Office include:

- Statewide Complaints Management Oversight
- Strategic Communications and Media
- Governance, Executive, and Ministerial Services
- Legal Services.

This page is intentionally left blank



2. Building a Better Healthcare Future

Building a Better Healthcare Future

The Department is committed to working together as one health system to improve the health and wellbeing for all in Tasmania. Our *Strategic Priorities 2024–2028* outlines five key priority areas we will focus on to achieve this purpose:

- strengthening child safeguarding across our health services
- providing high-quality and safe patient-centred care
- reforming the delivery of care in our community
- enhancing our mental health and wellbeing services
- building a sustainable health service for our future.

This work is underpinned by our CARE values (Compassion, Accountability, Respect, and Excellence) which are shared across the Department.

As we work together towards our purpose, a number of key initiatives have been progressed over the 2023–24 financial year which are outlined below.

Strengthening Child Safeguarding Across our Health Services

The Commission of Inquiry

One of the most significant episodes in Tasmania's recent history was the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings (the Commission). The Commission was set up in 2020 to investigate the responses of Tasmanian Government agencies in relation to the management of allegations of child sexual abuse.

The Commission completed its investigation and handed its Report to the Governor of Tasmania on 31 August 2023, which contained 191 recommendations in total. The Department is the lead agency for the implementation of 24 of these recommendations, including 13 short-term recommendations which were all successfully delivered by 1 July 2024.

This includes:

- establishment of the Statewide Complaints Management Oversight Unit and accompanying Statewide Complaints Management Framework and Policy (Recommendation 15.16)
- establishment of a Children and Young Person Advisory Group (Recommendation 15.7)
- a new Statewide Support Person policy to require a support person or health observer to be present during sensitive procedures (Recommendation 15.14)
- development of a Professional Conduct Policy (Recommendation 15.13)
- establishment of a Child Safety Policy Review program (Recommendation 15.11).

Implementation of Child Safety Initiatives

Alongside the implementation of the Independent Child Safe Governance Review at LGH and Commission recommendations, the Department also developed a Child Safety and Wellbeing Framework to outline its approach to implementing the National Principles for Child Safe Organisations.

It established a Child Safety and Wellbeing Service to implement the framework across the Department and provide advice and training to staff. An independent Child Safety and Wellbeing Panel was also established to oversee monitoring of child safeguarding concerns.

Funding for Child Safety Initiatives

The Department received priority funding in 2023–24 to strengthen child safeguarding across its health institutions. This included increased resourcing of child safety governance and models of care in health settings to oversee, monitor, and investigate child safeguarding concerns, support shared understanding of child safety, and ensure children's voices are heard.

Funding in 2023–24 included:

- \$2.3 million to implement new child safe governance arrangements and initiatives across the Department
- \$891,000 to fund the establishment of a Child Safety and Wellbeing Panel and Service
- \$450,000 to implement the Child Safety and Wellbeing Framework and fund children and young people engagement initiatives
- \$5.0 million to implement new human resource administration management systems across our State Service agencies.

Children and Young Person Advisory Group

In September 2023, the Children and Young Person Advisory Group (CYPAG) was established to provide regular and structured engagement between the Department and young Tasmanians (aged 12 to 18 years).

CYPAG members meet quarterly to consult on health issues affecting young Tasmanians and are involved in the co-design of resources for health staff, children and young people to support improved child safety and wellbeing in Departmental services.

In 2024, the team hosted a stall in the Tasmanian Government tent at AGFEST, Carrick, to engage with children and young people to hear their ideas for improving health services and inform the design of activities under the Child Safety and Wellbeing Framework. AGFEST is an annual agricultural event organised by Rural Youth Tasmania, and with 53,000 people attending, it is the largest community event in Tasmania.

The team undertook hundreds of conversations with community members and shared with children and young people over 500 feedback forms, 100 copies of the *My Say, Our Voices* book, over 800 colouring-in handouts and 3,000 stickers that included child safeguarding messages.

Providing High Quality and Safe Patient Centred Care

Elective Surgery and Endoscopy Services

In 2023–24 the Department continued to deliver our \$196.4 million *Statewide Elective Surgery Four-Year Plan 2021–25* with 22,196 admissions during the financial year – another record for the Department. This has meant more Tasmanians have received the care they need sooner. With one year remaining in the current plan, work will commence on a new four-year elective surgery plan to ensure we can continue to deliver the elective surgery Tasmanians need.

We have also continued to deliver against the *Statewide Endoscopy Services Four-Year Plan 2023–27*, which is supported by an additional \$38.75 million investment to deliver the increased volume of quality endoscopies needed to reduce the number of Tasmanians waiting for an endoscopy, see more people within clinically appropriate times, and enhance services to meet future demand.

Pharmacy Scope of Practice

In 2021, the Tasmanian Government commissioned a review into Pharmacy Scope of Practice to provide a comprehensive assessment of the role pharmacists play in the delivery of healthcare in Tasmania, especially for rural and regional areas.

The Department continues to implement recommendations from the review including:

- launching a pilot project to allow pharmacists in Tasmania to assess patients and prescribe specific antibiotics for uncomplicated urinary tract infections where appropriate. This makes safely accessing these antibiotics simpler and quicker for people with this common and painful infection
- allowing community pharmacists to resupply Tasmanian women with the contraceptive pill for up to 12 months without needing to visit a GP to renew their prescription.

Further reforms are being rolled out over the next year to help increase the timely access to healthcare for Tasmanians in rural and regional areas.

60 Minute Transfer of Care Protocol

The Department is committed to delivering a consistent approach to managing patient access and flow, and to the facilitation of timely access into and through all public hospitals in Tasmania. One of the underlying pillars of this commitment is ensuring the safe and timely transfer of patients from paramedics to the care of THS Emergency Department (ED) staff.

When this does not occur in a timely way and delays occur, patient outcomes can be negatively affected. The issue, which is commonly referred to as ‘ramping’, is a longstanding, complex, and widespread issue affecting health systems across the world.

In mid-2023, the Tasmanian Government agreed and committed to working with the Health and Community Services Union to achieve transfer of care for all patients arriving by ambulance within 60 minutes, within 12 months of the agreement.

Following an extended consultation and incorporation of feedback, the Department implemented the Transfer of Care Procedure (*Ambulance Tasmania to Tasmanian Health Service Facility*) at all four major hospital sites on 22 April 2024.

To ensure Tasmanians had the most up-to-date information about the Transfer of Care Procedure, the Department committed to publishing information on the percentage of ambulance incidents transferred to hospital staff within 60 minutes of arrival across all our major hospitals each day. Data recorded between April 2023 and July 2024 has demonstrated the procedure is working to free up paramedics and reduce ramping at public hospitals.

Hospital data measuring the number of hours spent by Ambulance Tasmania staff in Transfer of Care, from the time of triage, decreased by over 9,000 hours in 2023–24 compared to 2022–23.

Health Service Reviews

As part of our CARE values, the Department is accountable for the care we provide to all Tasmanians. Accountability is a key principle for any publicly funded service, and the Department takes this seriously and actively participates in reviews to ensure we are providing high-quality and patient-centred care. Some key reviews undertaken in 2023–24 are outlined below.

The Independent Review of Tasmania’s Major Hospital Emergency Departments

To improve patient access and flow through our EDs, the Tasmanian Government announced an independent review in September 2023. The review’s purpose was to examine the policies, protocols, systems, and culture to support safe, high-quality, efficient, effective, and timely patient access and flow within the four major hospitals.

In December 2023, the Independent Panel provided interim recommendations which outlined actions and performance targets to support the timely transfer or discharge of patients from hospitals. Improvements included the development of new statewide policies, improved data and analytics, and renewed training and support for staff.

The final report, published in May 2024, built on these recommendations and highlighted the importance of boosting the availability and scope of community and home-based care options as vital to ensuring Tasmanians receive care in the most appropriate place for their needs.

The THS Executive has been charged with overseeing the implementation of the independent review recommendations. To date, the following has been achieved:

- appointment of a Senior Executive Officer to enhance accountability and delivery of the Care@home program, which will expand to deliver a chronic disease program and work with the Ambulance Tasmania clinical hub to support more care delivery options in the community
- the development of Access & Demand Management Plans that outline all initiatives and strategies together with accountable personnel to ensure a coordinated and transparent approach to escalation and demand activities
- expansion of the Mental Health Emergency Response (MHER) Service to Devonport and surrounds, with ongoing work to expand this across Northern Tasmania.

The Department has also seen a range of local and statewide strategies implemented (policy updates, implementation of best practice resources, use of predictive data analytics, and change management activities) that has supported:

- greater than 90 per cent compliance with Estimated Dates of Discharge set for all overnight patients within 24 hours
- a reduction in the number of medically stable interhospital transfers through our EDs (statewide)
- an increase in overnight patients discharged before 10:00 am
- an overall increase in overnight patients discharged between 8:00 am and 12 noon
- a decrease in the percentage of overnight patients with a length of stay longer than seven days
- an increase in the percentage of outpatients seen within clinically recommended times.

The Department will continue to implement reforms in line with the recommendations of the *Independent Review of Tasmania's Major Hospital Emergency Departments*.

Reportable Deaths Review

Following allegations about unreported deaths and alterations made to death certificates at LGH, the then Secretary, Kathrine Morgan-Wicks PSM, committed to appointing an independent clinical expert panel to review these allegations. The Panel was appointed on 20 February 2024 to review with the purpose to:

- assess and improve death reporting practices and patient mortality review processes
- independently examine policies, protocols, and systems within the THS to ensure compliance and effectiveness
- conduct a clinical review of specific cases where death reporting to the Coroner may have been mishandled or medical cause of death certificate altered by the Executive Director of Medical Services.

The Independent Review made a series of recommendations focused on strengthening protocols and systems to improve the reporting of deaths across the Department, with work commencing immediately to ensure they are implemented.

A number of mechanisms have also been made available to staff to raise concerns as a result of the review, including the Safety Reporting and Learning System and the mortality and morbidity reporting process. There is now a more robust process for the reporting and investigation of concerns, which has been strengthened by the creation of a Statewide Complaints Management Oversight Unit.

During the review, the Panel also confirmed that it did not observe any practices or evidence that there was a systemic issue with noncompliance with death certification processes, and the Department is satisfied that this is not a systemic issue.

Health Research

Research is an essential foundation for advancing healthcare and establishing best clinical practice. Compared to previous centuries, we are better equipped in understanding and preventing, diagnosing, and managing health and disease. Research has advanced knowledge and translation to improve disease detection and diagnosis, provide more effective and safer treatment options, challenge conventional thinking, and strengthen the health system overall.

Clinical trials enable us to advance discovery and science and to gather more information about how to enhance effective treatments, improve patient care, and provide patients with access to cutting edge therapy, devices, and procedures that may not yet be widely available.

Health service research focuses on improving health system resilience, efficiency, and service delivery – including access, quality, safety, and effectiveness. Social and population health research aims to improve the health of the entire Tasmanian community and advance health equity.

Research in spotlight – Professor Katie Flanagan

The Tasmanian healthcare system has several world class researchers working to improve the health and wellbeing of Tasmanians in collaboration with local, national and international research partners.

Professor Katie Flanagan, an infectious disease specialist at LGH, established the Tasmanian Vaccine Trial Centre in 2016 where she runs clinical vaccination trials. She has a global network of collaborators with whom she conducts her research.

Current funded trials include two Medical Research Future Fund (MRFF) funded COVID vaccine trials called PICOBOO-1 and PICOBOO-2. These platform trials are a collaboration led by researchers at the Telethon Kids Institute in WA designed to inform COVID vaccine policy in Australia. Researchers have recruited 1,067 participants across three recruitment sites (WA, SA and Tas) and recorded 4,346 study visits to date. Several results papers are currently under review.

Another exciting trial funded by the Clifford Craig Foundation is a collaboration with Professor Katherine Kedzierska at the Peter Doherty Institute in Melbourne, which is studying T cell immunity to respiratory viruses. This collaboration has led to the publication of a series of high impact papers over the last five years, including one last month in the journal *Cell* (Jia et al. *Cell* 2024; 187(17): 4586) which was reported in *Science* news and one last year in *Nature Immunology* (van de Sandt et al. *Nat Immunol* 2023; 441: 225) which featured on the front cover.

Reforming the Delivery of Care in our Community

Long-Term Plan for Healthcare in Tasmania 2040

The *Long-Term Plan for Healthcare in Tasmania 2040* (the Long-Term Plan) provides the blueprint for the future of healthcare in Tasmania and sets out a system-wide direction and strategy for the delivery of a sustainable and integrated health system that delivers the right care, in the right place, at the right time.

The Long-Term Plan was developed in partnership with consumers, clinicians, and policymakers across Tasmania to deliver a more connected health system focusing on enhancing primary, community, and subacute services, to help ensure sustainable acute services moving forward.

Progress towards the Long-Term Plan is already underway, through initiatives such as *Health Workforce 2040*, *Digital Health Transformation – Improving Patient Outcomes* and infrastructure and hospital masterplanning. Notable achievements include:

- implementation of the Victorian Stroke Telemedicine Services at the MCH to enable access to 24/7 on-call support from stroke specialists in Victoria to optimise the care provided to patients who present with stroke symptoms
- establishment of a Tasmanian Rural and Remote Clinical Network to understand rural needs, make connections and provide advice to health leaders for decision-making
- expanding Hospital@Home in the South, to significantly increase the amount of hospital-level care delivered in the community, by expanding its 'virtual ward' from 12 to 22 beds and providing rapid response services
- launching Hospital in the Home service at the LGH, initially providing four virtual inpatient hospital beds, enabling patients to receive hospital care in their own homes when clinically appropriate.

As the Department embarks on implementation, we maintain a strong focus on collaboration, communication, and adaptability. We will continue to engage with key stakeholders, health professionals, healthcare providers, researchers, technology experts, and the community.

Virtual Care

The Virtual Care Program's primary objective is to enhance home and community-based services across the state by using contemporary models of care and innovative technology solutions.

This is evidenced by the work completed to enhance the COVID@homeplus service, which in April 2024 evolved to Care@home. The evolution of this service will enable more coordinated, safe, and effective care options for Tasmanians irrespective of their location. This will be seen through the delivery of a statewide chronic disease program that will provide care coordination, navigation, health coaching and chronic disease management plans for people with chronic conditions, such as heart failure and chronic obstructive pulmonary disease, who are at high risk of ED presentation and hospitalisation.

The expanded program will complement the current model of care, which has supported over 10,437 Tasmanians to manage their acute respiratory illness.

The Virtual Care Program aims to:

- enhance referral and entry points to home and community services for both consumers and clinicians
- empower patients with chronic disease in their healthcare decisions by providing remote patient monitoring, care coordination, health coaching and real time assessment by an integrated multidisciplinary team
- provide direct admission and referral options from Ambulance Tasmania, residential aged care facilities (RACFs), and primary health practitioners
- uplift telehealth and outpatient virtual care models that will support care in place for district hospital inpatients, RACF residents, and other vulnerable population groups
- build upon collaborative relationships with primary care, including general practices and Primary Health Tasmania, and community organisations including local providers, councils, and health consumer groups.

Urgent Care Clinics

During 2023–24 the Tasmanian Government partnered with the Australian Government to deliver Medicare Urgent Care Clinics (UCCs) in Tasmania.

Medicare UCCs are open for extended hours, seven days a week, and offer walk-in care that is fully bulk billed, meaning there is no cost to the patient. They are intended to treat patients with urgent but not life-threatening conditions. With up to 40 per

cent of all presentations to EDs in Tasmanian public hospitals classed as non-urgent or semi-urgent, Medicare UCCs will help to take the pressure off EDs and allow those facilities to focus on patients with more serious conditions.

On 12 July 2023, the then Acting Minister for Health Michael Ferguson, in partnership with Federal Minister for Health Mark Butler, announced that four new Medicare UCCs would open across the State within the following six months.



Subsequently, four Medicare UCCs opened in Tasmania between July and December 2023:

- Launceston Medicare UCC – operated by the Launceston Medical Centre in Wellington Street, Launceston, opened on 31 July 2023
- Your Hobart Doctor Medicare UCC – operated by Your Hobart Doctor in Bathurst Street, Hobart, opened on 31 August 2023
- Ochre Health Medicare UCC – operated by Ochre Health in Liverpool Street, Hobart, opened on 30 October 2023
- Devonport Medicare UCC – operated by My Clinic Plus in Steele Street, Devonport, opened on 11 December 2023.

The availability of these new facilities across Tasmania has ensured patients can now receive timely medical care during weekends and outside typical business hours, which is particularly beneficial for those with busy schedules or unexpected medical needs.

The first year of operation of Medicare UCCs across Tasmania has been a success, with 34,011 presentations being recorded at the clinics between 1 July 2023 to 30 June 2024.

Due to the nationwide success of the program, the Australian Government in partnership with the Tasmanian Government announced on 20 May 2024 that Bridgewater had been identified as the location of a fifth Tasmanian Medicare UCC. The Bridgewater Medicare UCC is scheduled to open in late 2024.

Enhancing our Mental Health and Wellbeing Services

Rethink Mental Health Reforms

Rethink 2020, Tasmania's overarching mental health plan, is a collaboration between the Department, Primary Health Tasmania (PHT) and the Mental Health Council of Tasmania (MHCT). The *Rethink 2020 Implementation Plan* outlines the actions the Department, PHT and MHCT will take to achieve the Rethink 2020 vision for Tasmania to be a community where all people have the best possible mental health and wellbeing. *Rethink 2020* aims to improve mental health outcomes for all Tasmanians through a collaborative approach to mental health service planning and delivery that is people focused.

The 2023–24 *Rethink 2020 Implementation Plan* was released in October 2023 and with several key actions committed to by the Department, including:

- implementation of a network of Medicare Mental Health Centres across Tasmania, including three new Head to Health Kids Hubs being integrated into Child and Family Learning Centres in Burnie, Bridgewater and East Devonport
- delivery of the Mental Health Emergency Response service in the North West
- construction of the 27 bed St John's Park mental health facility in the South, including a co-located residential Eating Disorders Treatment Centre
- working with Aboriginal community Controlled Health Organisations to implement culturally sensitive mental health programs and community-based supports, including building the capacity of mental health and related support services in the North West
- convening a sector-wide workforce working group to develop a workforce strategy across the public and private sectors, community sectors, and education/training providers.

Tasmanian Suicide Prevention Strategy 2023–2027

The third suicide prevention strategy for Tasmania, *Compassion and Connection: Tasmanian Suicide Prevention Strategy 2023–2027*, was released in 2022 and aligns with the national policy agenda and broader work under *Rethink 2020*.

The Strategy outlines the Tasmanian Government's vision to build a compassionate and connected community working together to prevent suicide in Tasmania. The Strategy has been developed through extensive community consultation and for the first time includes messages from people with lived experience in the form of a foreword and statements throughout the Strategy.

Through the 2023-24 *Implementation Plan* we have:

- invested in the Minds Together program to provide care for Tasmanian families and friends supporting someone in distress
- boosted funding for grassroots activity in our regional and rural communities
- established the Tasmanian Suicide Prevention Community Network to help Tasmanians contribute to suicide prevention priority settings
- started designing a new early distress service to support Tasmanians through challenging times
- commenced a collaborative care project to improve services for Tasmanians navigating multiple health challenges.

Tasmanian Drug Strategy 2024–2029

The *Tasmanian Drug Strategy 2024–2029* takes a health-focused, strengths-based approach to alcohol, tobacco and other drugs use and provides a framework that will encourage collaborative action and activities across agencies, organisations, and the community.

The key focus areas of the *Tasmanian Drug Strategy 2024–2029* are prevention, access to intervention and treatment, reducing risk factors, and building the evidence base in relation to alcohol, tobacco, vaping/e-cigarettes, pharmaceutical drugs, and illicit drugs.

Implementation, monitoring, and evaluation will be undertaken by the Tasmanian Drug Strategy Advisory Group through the Tasmanian Government's Interagency Drug Policy Committee, which has representation across Government and the community sector through the Alcohol, Tobacco and other Drugs Council.

Healthy Tasmania: Five Year Strategic Plan 2022–2026

The *Healthy Tasmania Five-Year Strategic Plan 2022–2026* brings together communities, services and all levels of government to work in partnership for improved health and wellbeing. There are eight focus areas to improve health and wellbeing: priority populations; health literacy; mental health and wellbeing; active living; eating well; smoke-free communities; reducing alcohol harm; and climate change and health.

The Healthy Tasmania Strategic Plan is working towards achieving the outcomes of a healthier population; greater equity of health outcomes across the Tasmanian community; liveable, vibrant and healthy places; and greater social connectedness. These outcomes are not only good for individuals, but for our whole State.

Healthy Tasmania Fund Grants Program

The Healthy Tasmania Fund is a grants program for health and wellbeing in Tasmania and a key action of the Strategic Plan. The Government has committed \$8 million over four years for the Fund (2022–25). We have collaborated with other funders to design a model with four grant streams and capacity-building activities, to better respond to community needs. The new Healthy Tasmania Fund was launched in September 2022, informed by extensive research and consultation.

The four grant streams are:

- Step Forward grants, which are up to \$5,000 for activities and equipment supporting health and wellbeing
- Lift Local grants, which offer \$20,000 to each Council to strengthen planning for health and wellbeing; these non-competitive grants are for local government only
- Healthy Focus grants, which are from \$20,000 to \$100,000 for up to two years to support action on the eight Healthy Tasmania focus areas listed above
- Healthy Together grants, which award \$300,000 each to eight selected communities to come together to set health and wellbeing priorities, look at local solutions, and test them out over several years.

Building a Sustainable Health Service for our Future

There are a number of initiatives currently underway across the Department focusing on building a sustainable health service for Tasmania. These include the use of new technologies and the development of our workforce to ensure we can respond to the health needs of Tasmanians now and into the future.

A Strategic Shift in Talent Acquisition

In response to growing demands and the need to address specific skills shortages, the Department has adopted a strategic approach to talent acquisition. This includes comprehensive attraction strategies that allow us to tap into a pool of talent both locally, interstate and internationally. By leveraging market analysis, workforce data and industry insights, the Department has been able to stay ahead of industry trends and streamline recruitment processes.

One of the most significant initiatives was a statewide, national, and international recruitment campaign commencing on 27 April 2024 that utilised traditional media, online employment platforms, targeted professional networks, and social media channels. Direct links with educational institutions across Australia have been established to attract candidates to a range of vacancies including enrolled nurses, registered nurses, nursing and midwifery leadership roles, key positions in Ambulance Tasmania, and medical roles including registrar and specialist vacancies.

One Health Culture Initiatives

Launched in December 2022, the One Health Culture Program is at the heart of the Department's commitment to fostering an inclusive environment where every member of our teams feels empowered, respected, and valued. By continuing to deliver established initiatives and launching new programs, One Health Culture has made significant strides in shaping a workplace where our CARE values – Compassion, Accountability, Respect, and Excellence – are integrated into our ways of working.

The One Health Culture Program includes a suite of leadership and management programs that aim to build the capacity of the Department's leaders and managers. They specifically focus on the skills required to effectively perform leadership roles, including training in safeguarding children and young people, creating a culture of safety, reporting and complaints management.

The Aspire Leadership Development Program has been completed by 105 senior staff members, working through a comprehensive 20-week course, with an additional 32 due to complete the Program by November 2024.

In total, 138 managers completed the Elevate Management Development Program in 2023, with 360 completed or enrolled so far in 2024. This Program was co-designed to meet the needs of the organisation's managers.

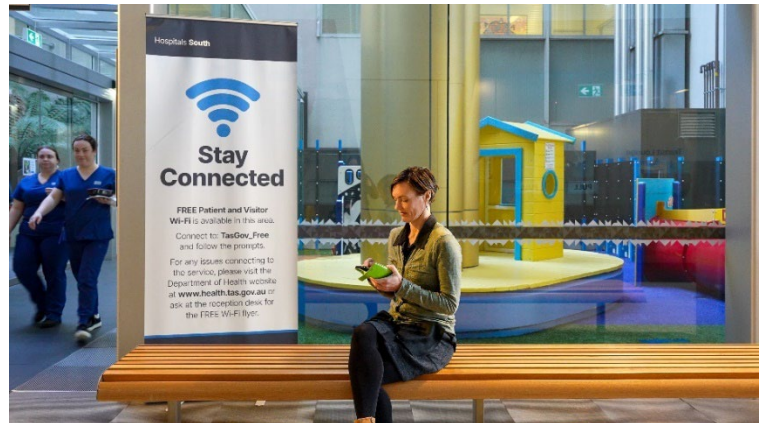
A Supervisor Development Program (BaseCamp) was introduced in June 2024. The Program equips frontline leaders with the tools to have difficult conversations, support colleagues and patients living with trauma, and understand the influence they have in creating a better culture.

Digital Health Transformation

The 2023–24 financial year has once again been marked by notable activity, progress, and transformation as part of the Department's *Digital Health Transformation Strategy – Improving Patient Outcomes*. Some key improvements are outlined below.

Free Patient and Visitor Wi-Fi

Data network connectivity upgrades at the four primary hospitals have been completed and have significantly enhanced both wired and wireless services within the hospitals, enabling greater coverage, reliability, and performance for staff, patients, and visitors alike. They streamline the integration of digital healthcare solutions, enhancing communication and data accessibility, and elevating the quality of patient care.

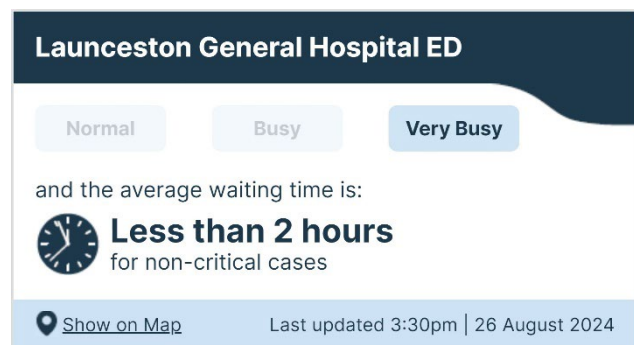


As a result of this work, secure, free, public wi-fi is now available at Tasmania's main hospitals to help visitors and patients stay connected with family and friends during their stay.

The Department of Health is committed to providing the best possible healthcare across our state, and an important part of caring for Tasmanians is ensuring they can stay connected with family.

ED Waiting Time Dashboard

In February 2024, the Department implemented a new ED waiting time dashboard which provides an indication of current ED waiting times for non-urgent patients in all EDs across the State. The dashboard is available on the Department's website with an option to click into each public hospital to see exactly how busy each ED is. Alongside the dashboard, additional information is available about other treatment options available in Tasmania that may be closer to home, including Healthdirect, Medicare Urgent Care Clinics, GPs, pharmacies, and Access Mental Health.



The dashboard displays waiting times as a range divided into three categories (under two hours, under four hours, and more than four hours). By sharing a picture of how busy each ED currently is alongside information about the range of treatment options available, this initiative has helped people choose the right option for their needs, including people with less urgent problems who may be able to get treatment more quickly using an alternative to the ED.

The average ED waiting times indicated are for non-critical cases. It is clearly stated on the website that people needing critical, life-saving care will always be seen first.

eReferrals

Electronic referrals (eReferrals) have been implemented, which is an online platform for GPs to refer patients to specialists quickly and securely. It is the first system in Australia that has connected GPs with both private and public services.

This year, the eReferrals Expansion and Optimisation project has almost doubled the number of electronic referable services available and has further digitised the referral pathways to now include non-acute community-based outpatient services. eReferral access has been enabled for over 209 public outpatient services. With over 75,000 secure electronic referrals already received, eReferrals has become an established, centralised, secure platform for Tasmanian GP referrers. In June 2024, the eReferrals project received the 2024 TasICT Excellence Award for Best Delivery of an ICT Project.

GoodSAM Mobile Technology

Good Smartphone Activated Medics (GoodSAM) is a mobile technology to enable citizen responders to provide lifesaving care in emergencies. The project commenced in 2023 and was fully deployed by mid-2024. This solution alerts registered responders when someone nearby is in cardiac arrest. Responders are given the location of the person in need to provide CPR and – in some instances – also apply an automated external defibrillator (AED) before emergency services arrive. The solution was released through a limited launch to internal responders in June 2024.



Human Resource Information System

The Department has continued to transform its HR systems and processes by developing the Human Resource Information System (HRIS). The program commenced in late 2020 with the Department as the lead agency to build and deploy a foundation for a whole-of-government system.

HRIS will provide an improved management experience with a streamlined recruitment and onboarding process, greater analytical insights for efficient workforce planning, and leave management. It will replace multiple disparate systems with a single, fully integrated system that will significantly improve business systems and processes underpinning HR functions within the Department, and eventually across the Tasmanian State Service.

Initial testing and validation of the functionality was completed between January and March 2024 with over 750,000 employee data records successfully loaded into the new system following extensive efforts to update and migrate them from existing systems.

This page is intentionally left blank



3. Performance Measures

Performance Measures

Performance Information – Budget Papers

Table 3: 1.1 System Management – Health

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
Implementation of Government reform agenda goals achieved within published timeframe ¹	%	72	100	100	100
Service Plan developed and administered in accordance with the THS Act, and policy settings endorsed by the Minister for Health ²	Number	1	1	1	1

Notes:

1. The target for 2024–25 is based on action areas outlined in the *Long-Term Plan for Healthcare in Tasmania 2040, Our Healthcare Future – Advancing Tasmania’s Health*, actions from the *Healthy Tasmania Five-Year Strategic Plan 2022–2026* and actions to be delivered by the Department under *Rethink 2020: A state plan for mental health in Tasmania 2020–2025*.
2. The *Tasmanian Health Service Act 2018* requires a Service Plan to be prepared by the Secretary of the Department.

Table 4: 1.2 System Management – Mental Health and Wellbeing

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
Implementation of Government reform agenda goals achieved within published timeframe ¹	%	100	100	100	100

Notes:

1. The target for 2024–25 is based on action areas outlined in the *Long-Term Plan for Healthcare in Tasmania 2040, Our Healthcare Future – Advancing Tasmania’s Health*, actions from the *Healthy Tasmania Five-Year Strategic Plan 2022–2026* and actions to be delivered by the Department under *Rethink 2020: A state plan for mental health in Tasmania 2020–2025*.

Table 5: 2.1 Admitted Services¹

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
Admitted patients – National Weighted Activity Unit ²	Number	123,310	133,441	140,299	146,071
Elective surgery patients seen on time – Category 1	%	64.0	63.9	62.6	66.4
Elective surgery patients seen on time – Category 2	%	36.2	42.2	52.4	54.4
Elective surgery patients seen on time – Category 3	%	35.2	65.8	73.4	83.1

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
Elective surgery patients – average overdue wait time for those waiting beyond the recommended time – Category 1	Days	106	91	67	43
Elective surgery patients – average overdue wait time for those waiting beyond the recommended time – Category 2	Days	231	270	264	200
Elective surgery patients – average overdue wait time for those waiting beyond the recommended time – Category 3	Days	273	283	323	243
Elective surgery admissions	Number	18,313	20,314	21,364	22,196
Hand hygiene compliance	%	80.1	77.9	79.9	79.7
Healthcare-associated staphylococcus aureus (including MRSA) bacteraemia (rate per 10,000 patient days) ³	Rate	0.8	1.1	1.0	0.9
Cost per weighted separation ⁴	\$	6,317	6,888	7,856	n/a

Notes:

1. Budget Paper performance measure actual figures may vary from that previously published; they have been updated where available.
2. The 2023–24 admitted patient National Weighted Activity Unit figure is preliminary and subject to change following final reconciliation by the National Health Funding Body in quarter two of 2024–25.
3. The 2023–24 figure for healthcare-associated staphylococcus aureus (including MRSA) bacteraemia is preliminary.
4. The 2022–23 figure for cost per weighted separation is a preliminary result and will be revised after the completion of the Round 26 National Hospital Cost Data Collection. Preliminary results for 2023–24 will not be available until March 2025.

Table 6: 2.2 Non-Admitted Services¹

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
Outpatient attendances ²	Number	590,395	576,923	597,348	644,367

Notes:

1. Budget Paper performance measure actual figures may vary from that previously published; they have been updated where available.
2. 'Outpatient attendances' includes attendances at specialist clinics, as well other activity such as radiation and medical oncology services that are managed separately.

Table 7: 2.3 Emergency Department Services¹

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
ED presentations	Number	170,287	173,276	173,888	177,639
ED patients who are admitted, referred for treatment or discharged within four hours	%	57.7	55.2	51.4	50.4
Percentage of all ED patients seen within the recommended triage time	%	58.4	53.4	52.3	51.0

Note:

1. Budget Paper performance measure actual figures may vary from that previously published; they have been updated where available.

Table 8: 2.4 Community Health Services¹

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
District hospitals – separations	Number	3,934	3,549	3,322	3,294
District hospitals – occupancy rate	%	49.2	45.8	50.6	52.5
Community nursing – occasions of service	Number	177,928	164,696	171,817	179,877
Residential aged care – occupancy rate	%	88.3	85.4	85.2	90.9
Aged Care Assessment Program – completed assessments ²	Number	4,634	4,693	4,910	5,178
Mothers attending the eight-week Child Health Assessment	%	89.5	92.3	94.7	92.2
Oral Health Adults – occasions of service – general	Number	3,283	5,973	8,063	7,966
Oral Health Adults – occasions of service – episodic	Number	32,211	31,129	29,891	29,723
Oral Health Adults – occasions of service – dentures	Number	14,760	13,963	13,378	14,252
Oral Health Children – occasions of service	Number	50,555	48,431	53,086	49,131
Oral Health General (adults) waiting list	Number	17,518	15,377	15,187	13,683
Dentures waiting list	Number	759	609	923	1,158

Notes:

1. Budget Paper performance measure actual figures may vary from that previously published; they have been updated where available.
2. Data is sourced from Australian Government – My Aged Care Health Data Portal.

Table 9: 2.5 Statewide and Mental Health Services¹

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
Inpatient separations	Number	2,292	2,307	2,115	2,220
28-day readmission rate	%	15.9	16.0	14.7	15.2
Average length of acute inpatient stay	Days	12.2	13.7	14.8	16.5
Community and residential – active clients	Number	8,531	8,465	9,952	10,933
Proportion of persons with a mental illness whose needs are met by the Tasmanian Mental Health Service ²	%	74.9	73.2	74.7	80.5
Alcohol and Drug Services – closed episodes of treatment ³	Number	3,406	3,143	3,252	n/a
Pharmacotherapy Program – total active participants	Number	844	857	912	1,011
Withdrawal Unit – bed occupancy	%	46.5	79.5	60.5	57.8
Withdrawal Unit – average length of stay	Days	5.5	6.0	6.0	5.9

Notes:

1. Budget Paper performance measure actual figures may vary from that previously published; they have been updated where available.
2. The proportion of persons with a mental illness whose needs are met by the Tasmanian Mental Health Service is based on the estimated three per cent of the Tasmanian population with severe mental illness.
3. The 2023–24 figure for Alcohol and Drug Services – closed episodes of treatment is not available until October 2024 when it is compiled from a combination of the Department and NGO provider activity data and submitted to the Commonwealth.

Table 10: 2.6 Ambulance Services¹

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
Total Ambulance Responses ²	Number	105,327	121,443	124,059	123,737
Emergency Ambulance Responses	Number	50,579	59,149	64,269	64,780
Satisfaction with Ambulance Services ³	%	97.0	97.0	97.0	n/a
Median Emergency Response Times (Statewide) ⁴	Mins	14.0	14.3	14.5	14.9
Median Emergency Response Times (Hobart)	Mins	13.8	14.7	14.5	15.2
Median Emergency Response Times (Launceston)	Mins	12.4	12.2	12.7	12.9
Median Emergency Response Times (Devonport)	Mins	10.8	10.0	9.7	10.4

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
Median Emergency Response Times (Burnie)	Mins	11.1	10.0	10.1	10.4
Ambulance Services expenditure per person ⁵	\$	251.55	272.18	279.85	n/a

Notes:

- Budget Paper performance measure actual figures may vary from that previously published; they have been updated where available.
- An ambulance response is a resource being mobilised to an incident. There can be multiple ambulance responses to an incident, and it is a measure of demand rather than performance.
- A Patient Satisfaction Survey for the Ambulance Service is undertaken in May/June each year. The results for 2023–24 will be available in October 2024.
- The ambulance emergency response time is the difference in time between an emergency 000 call being received at the Ambulance Tasmania Communications Centre and the first vehicle arriving at the location to treat the sick or injured patient. The Median Emergency Response Time (MERT) is the middle time value when all the response times are ordered from the shortest to the longest. The MERT can be broadly interpreted as the time within which approximately 50 per cent of the first responding ambulance resources arrive at the scene of an emergency.
- Ambulance services expenditure per person figures are produced by the Productivity Commission and are published in the annual *Report on Government Services*. The results for 2023–24 will be available in January 2025.

Table 11: 2.7 Public Health Services¹

Performance Measure	Unit of Measure	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual
Eligible women screened for breast cancer	Number	35,995	34,020	33,352	34,923
Radiation Management Plan – notifying of a review	%	80.0	90.0	93.9	91.0
Radiation Source Certification – recertified prior to expiry	%	94.0	98.0	95.8	94.3
Vaccine coverage in children aged 5 years ²	%	95.0	94.6	94.2	94.1
Move Well Eat Well Primary School Program Membership	%	83.3	84.0	84.9	84.9
Move Well Eat Well Primary School Program Awarded	%	27.1	27.4	28.8	28.8
Move Well Eat Well Early Childhood Program Membership	%	78.6	77.1	78.2	78.4
Move Well Eat Well Early Childhood Program Awarded	%	35.7	35.4	36.2	35.9

Notes:

- Budget Paper performance measure actual figures may vary from that previously published; they have been updated where available.
- The percentage of children fully vaccinated by five years of age (defined as receiving dose 5 diphtheria-tetanus-acellular pertussis and dose 4 polio). Data relate to children turning five years of age between 1 January and 31 December in 2020, 2021, 2022, and 2023, assessed for quarterly cohorts at 30 June, 30 September, 31 December, and 31 March ('annualised').

Performance Information – THS Service Plan

The *Tasmanian Health Service Act 2018* requires an annual Service Plan between the Minister and THS to be in place by 30 June for the upcoming financial year. It is the key agreement between the Minister for Health and the THS and sets out the agreed expectations of the THS, including key deliverables and performance targets to be achieved by the THS within the allocated annual budget for that year.

Broadly, there has been a drive to improve system stewardship across the health system and acknowledge the interconnectedness of services in the provision of better health outcomes. To that end, a broader set of key performance indicators (KPIs) has been included in the THS Service Plan to enable a wider discussion of performance and health outcomes.

As system manager, it is the responsibility of the Department to ensure that THS performance against Service Plan requirements is effectively monitored and managed.

Table 12: Strategic Priority 2 – Improving Access and Patient Flow¹

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP2–1	Number of eligible women screened for breast cancer	37,240	34,923
SP2–3	Proportion of general care waiting list entries reviewed for appropriateness within last 12 months – Oral Health ²	90 per cent	100 per cent
SP2–4	Proportion of all adult appointments resulting in a ‘did not attend’ – Oral Health	Not more than 6 per cent	7.6 per cent
SP2–5	Proportion of all child appointments resulting in a ‘did not attend’ – Oral Health	Not more than 6 per cent	9.3 per cent
SP2–6	Ambulance patient transfer of care – proportion occurring within 30 minutes	100 per cent	70.9 per cent
SP2–7	Ambulance vehicles return to on road services – proportion occurring within one hour of arrival	100 per cent	77.7 per cent
SP2–8	Statewide proportion of interhospital transfers (from major hospitals) that occur through EDs	Less than 5 per cent	10.6 per cent
SP2–8	LGH proportion of interhospital transfers (from major hospitals) that occur through EDs	Less than 5 per cent	10.8 per cent
SP2–8	MCH proportion of interhospital transfers (from major hospitals) that occur through EDs	Less than 5 per cent	0.5 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP2–8	NWRH proportion of interhospital transfers (from major hospitals) that occur through EDs	Less than 5 per cent	23.9 per cent
SP2–8	RHH proportion of interhospital transfers (from major hospitals) that occur through EDs	Less than 5 per cent	1.9 per cent
SP2–9	Statewide proportion of ED presentations who did not wait to be seen – all triage categories	Less than 5 per cent	3.8 per cent
SP2–9	LGH proportion of ED presentations who do not wait to be seen – all triage categories	Less than 5 per cent	4.4 per cent
SP2–9	MCH proportion of ED presentations who do not wait to be seen – all triage categories	Less than 5 per cent	2.2 per cent
SP2–9	NWRH proportion of ED presentations who do not wait to be seen – all triage categories	Less than 5 per cent	2.5 per cent
SP2–9	RHH proportion of ED presentations who do not wait to be seen – all triage categories	Less than 5 per cent	4.6 per cent
SP2–10	Statewide proportion of ED presentations who do not wait to be seen – triage categories two and three	Improve	2.4 per cent
SP2–10	LGH proportion of ED presentations who do not wait to be seen – triage categories two and three	Improve	2.6 per cent
SP2–10	MCH proportion of ED presentations who do not wait to be seen – triage categories two and three	Improve	0.6 per cent
SP2–10	NWRH proportion of ED presentations who do not wait to be seen – triage categories two and three	Improve	1.1 per cent
SP2–10	RHH proportion of ED presentations who do not wait to be seen – triage categories two and three	Improve	3.2 per cent
SP2–11	Statewide proportion of ED presentations who do not wait to be seen – triage categories four and five	Improve	6.1 per cent
SP2–11	LGH proportion of ED presentations who do not wait to be seen – triage categories four and five	Improve	8.1 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP2–11	MCH proportion of ED presentations who do not wait to be seen – triage categories four and five	Improve	3.4 per cent
SP2–11	NWRH proportion of ED presentations who do not wait to be seen – triage categories four and five	Improve	4.6 per cent
SP2–11	RHH proportion of ED presentations who do not wait to be seen – triage categories four and five	Improve	7.6 per cent
SP2–12	Statewide proportion of patients admitted through the ED with an ED length of stay less than four hours	Not less than 60 per cent	10.3 per cent
SP2–12	LGH proportion of patients admitted through the ED with an ED length of stay not greater than four hours	Not less than 60 per cent	9.5 per cent
SP2–12	MCH proportion of patients admitted through the ED with an ED length of stay not greater than four hours	Not less than 60 per cent	11.4 per cent
SP2–12	NWRH proportion of patients admitted through the ED with an ED length of stay not greater than four hours	Not less than 60 per cent	14.6 per cent
SP2–12	RHH proportion of patients admitted through the ED with an ED length of stay not greater than four hours	Not less than 60 per cent	9.3 per cent
SP2–13	Statewide proportion of patients admitted through the ED with an ED length of stay less than eight hours	Not less than 90 per cent	36.2 per cent
SP2–13	LGH proportion of patients admitted through the ED with an ED length of stay not greater than eight hours	Not less than 90 per cent	29.7 per cent
SP2–13	MCH proportion of patients admitted through the ED with an ED length of stay not greater than eight hours	Not less than 90 per cent	38.5 per cent
SP2–13	NWRH proportion of patients admitted through the ED with an ED length of stay not greater than eight hours	Not less than 90 per cent	43.0 per cent
SP2–13	RHH proportion of patients admitted through the ED with an ED length of stay not greater than eight hours	Not less than 90 per cent	37.7 per cent
SP2–14	Statewide proportion of patients admitted through the ED with an ED length of stay not greater than 12 hours	100 per cent	56.0 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP2–14	LGH proportion of patients admitted through the ED with an ED length of stay not greater than 12 hours	100 per cent	45.9 per cent
SP2–14	MCH proportion of patients admitted through the ED with an ED length of stay not greater than 12 hours	100 per cent	58.1 per cent
SP2–14	NWRH proportion of patients admitted through the ED with an ED length of stay not greater than 12 hours	100 per cent	63.0 per cent
SP2–14	RHH proportion of patients admitted through the ED with an ED length of stay not greater than 12 hours	100 per cent	59.6 per cent
SP2–15	Statewide proportion of patients discharged from the ED with an ED length of stay no greater than or equal to four hours	Not less than 80 per cent	65.2 per cent
SP2–15	LGH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to four hours	Not less than 80 per cent	52.5 per cent
SP2–15	MCH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to four hours	Not less than 80 per cent	82.0 per cent
SP2–15	NWRH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to four hours	Not less than 80 per cent	70.5 per cent
SP2–15	RHH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to four hours	Not less than 80 per cent	60.3 per cent
SP2–16	Statewide proportion of patients discharged from the ED with an ED length of stay no greater than or equal to eight hours	Not less than 95 per cent	94.1 per cent
SP2–16	LGH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to eight hours	Not less than 95 per cent	88.9 per cent
SP2–16	MCH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to eight hours	Not less than 95 per cent	98.4 per cent
SP2–16	NWRH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to eight hours	Not less than 95 per cent	94.5 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP2–16	RHH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to eight hours	Not less than 95 per cent	94.6 per cent
SP2–17	Statewide proportion of patients discharged from the ED with an ED length of stay no greater than or equal to 12 hours	100 per cent	98.6 per cent
SP2–17	LGH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to 12 hours	100 per cent	96.7 per cent
SP2–17	MCH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to 12 hours	100 per cent	99.7 per cent
SP2–17	NWRH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to 12 hours	100 per cent	98.3 per cent
SP2–17	RHH proportion of patients discharged from the ED with an ED length of stay no greater than or equal to 12 hours	100 per cent	99.2 per cent
SP2–18	Statewide proportion of patients admitted to an EMU from the ED with an ED length of stay of no greater than or equal to 12 hours	100 per cent	93.9 per cent
SP2–18	LGH proportion of patients admitted to an EMU from the ED with an ED length of stay of no greater than or equal to 12 hours	100 per cent	83.5 per cent
SP2–18	MCH proportion of patients admitted to an EMU from the ED with an ED length of stay of no greater than or equal to 12 hours	100 per cent	96.8 per cent
SP2–18	NWRH proportion of patients admitted to an EMU from the ED with an ED length of stay of no greater than or equal to 12 hours	100 per cent	89.0 per cent
SP2–18	RHH proportion of patients admitted to an EMU from the ED with an ED length of stay of no greater than or equal to 12 hours	100 per cent	97.6 per cent
SP2–19	Statewide proportion of mental health patients admitted from the ED with an ED length of stay less than eight hours	Increase	30.3 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP2–19	LGH proportion of mental health patients admitted from the ED with an ED length of stay less than eight hours	Increase	32.66 per cent
SP2–19	NWRH proportion of mental health patients admitted from the ED with an ED length of stay less than eight hours	Increase	57.8 per cent
SP2–19	RHH proportion of mental health patients admitted from the ED with an ED length of stay less than eight hours	Increase	22.1 per cent
SP2–20	Statewide Elective Surgery – number of admissions	21,492	22,196
SP2–20	LGH Elective Surgery – number of admissions	7,680	8,307
SP2–20	MCH Elective Surgery – number of admissions	1,780	1,891
SP2–20	NWRH Elective Surgery – number of admissions	2,117	1,998
SP2–20	RHH Elective Surgery – number of admissions	9,915	10,000
SP2–21	Statewide Endoscopy – number of admissions	13,010	13,394
SP2–21	LGH Endoscopy – number of admissions	4,123	4,598
SP2–21	MCH Endoscopy – number of admissions	3,054	2,933
SP2–21	NWRH Endoscopy – number of admissions	586	512
SP2–21	RHH Endoscopy – number of admissions	5,246	5,351
SP2–22	Statewide proportion of overnight patients discharged on the weekend	Increase	21.3 per cent
SP2–22	LGH proportion of overnight patients discharged on the weekend	Increase	21.4 per cent
SP2–22	MCH proportion of overnight patients discharged on the weekend	Increase	15.7 per cent
SP2–22	NWRH proportion of overnight patients discharged on the weekend	Increase	21.5 per cent
SP2–22	RHH proportion of overnight patients discharged on the weekend	Increase	21.7 per cent
SP2–23	Statewide proportion of overnight patients discharged before 10 am	Increase	17.1 per cent
SP2–23	LGH proportion of overnight patients discharged before 10 am	Increase	12.4 per cent
SP2–23	MCH proportion of overnight patients discharged before 10 am	Increase	20.1 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP2–23	NWRH proportion of overnight patients discharged before 10 am	Increase	16.6 per cent
SP2–23	RHH proportion of overnight patients discharged before 10 am	Increase	19.5 per cent
SP2–24	Statewide proportion of overnight patients with an overall length of stay > seven days	Reduce	17.7 per cent
SP2–24	LGH proportion of overnight patients with an overall length of stay > seven days	Reduce	19.1 per cent
SP2–24	MCH proportion of overnight patients with an overall length of stay > seven days	Reduce	18.4 per cent
SP2–24	NWRH proportion of overnight patients with an overall length of stay > seven days	Reduce	13.3 per cent
SP2–24	RHH proportion of overnight patients with an overall length of stay > seven days	Reduce	18.1 per cent
SP2–25	Statewide proportion of overnight patients with an overall length of stay > 21 days	Reduce	4.4 per cent
SP2–25	LGH proportion of overnight patients with an overall length of stay > 21 days	Reduce	5.1 per cent
SP2–25	MCH proportion of overnight patients with an overall length of stay > 21 days	Reduce	5.1 per cent
SP2–25	NWRH proportion of overnight patients with an overall length of stay > 21 days	Reduce	2.7 per cent
SP2–25	RHH proportion of overnight patients with an overall length of stay > 21 days	Reduce	4.5 per cent
SP2–26	Statewide Transit Lounge utilisation – occupancy during opening hours	Not less than 80 per cent	19.9 per cent
SP2–26	LGH Transit Lounge utilisation – occupancy during opening hours	Not less than 80 per cent	23.5 per cent
SP2–26	RHH Transit Lounge utilisation – occupancy during opening hours	Not less than 80 per cent	16.3 per cent
SP2–28	Statewide Outpatients proportion of all appointments resulting in a ‘did not attend’ (excluding COVID–19 clinics)	Not more than 5 per cent	7.2 per cent
SP2–28	LGH Outpatients proportion of all appointments resulting in a ‘did not attend’ (excluding COVID–19 clinics)	Not more than 5 per cent	6.7 per cent
SP2–28	MCH Outpatients proportion of all appointments resulting in a ‘did not attend’ (excluding COVID–19 clinics)	Not more than 5 per cent	3.7 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP2–28	NWRH Outpatients proportion of all appointments resulting in a 'did not attend' (excluding COVID–19 clinics)	Not more than 5 per cent	6.7 per cent
SP2–28	RHH Outpatients proportion of all appointments resulting in a 'did not attend' (excluding COVID–19 clinics)	Not more than 5 per cent	8.1 per cent
SP2–29	Statewide Outpatients number of appointments resulting in the removal from the waiting list	TBD	84,739
SP2–29	LGH Outpatients number of appointments resulting in the removal from the waiting list	TBD	26,424
SP2–29	MCH Outpatients number of appointments resulting in the removal from the waiting list	TBD	5,066
SP2–29	NWRH Outpatients number of appointments resulting in the removal from the waiting list	TBD	12,557
SP2–29	RHH Outpatients number of appointments resulting in the removal from the waiting list	TBD	40,692

Notes:

1. KPIs that are under development have been excluded.
2. The 2023–24 figure is based on a review undertaken in December 2023.

Table 13: Strategic Priority 3 – Delivering Care in Clinically Recommended Times¹

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP3–1	Proportion of Breast Screen clients assessed within 28 days of screen detected abnormality	90 per cent	89.3 per cent
SP3–2	Oral Health adult general care – occasions of service	8,600	7,966
SP3–3	Oral Health adult prosthetic care – occasions of service	12,600	14,252
SP3–4	Oral Health proportion of all adult patients seen within clinically recommended timeframes – triage category priority one (appointment within two days)	70 per cent	74.2 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP3–5	Oral Health proportion of all adult patients seen within clinically recommended timeframes – triage category priority two (appointment within four weeks)	70 per cent	66.2 per cent
SP3–7	Oral Health proportion of emergency adult patients managed on same day as triage	Not less than 80 per cent	92.9 per cent
SP3–8	Statewide proportion of ED presentations seen within recommended time – triage category one (seen immediately)	100 per cent	99.9 per cent
SP3–8	LGH proportion of ED presentations seen within recommended time – triage category one (seen immediately)	100 per cent	99.8 per cent
SP3–8	MCH proportion of ED presentations seen within recommended time – triage category one (seen immediately)	100 per cent	100 per cent
SP3–8	NWRH proportion of ED presentations seen within recommended time – triage category one (seen immediately)	100 per cent	100 per cent
SP3–8	RHH proportion of ED presentations seen within recommended time – triage category one (seen immediately)	100 per cent	100 per cent
SP3–9	Statewide proportion of ED presentations seen within recommended time – triage category two (seen within 10 minutes)	Not less than 80 per cent	47.2 per cent
SP3–9	LGH proportion of ED presentations seen within recommended time – triage category two (seen within 10 minutes)	Not less than 80 per cent	43.4 per cent
SP3–9	MCH proportion of ED presentations seen within recommended time – triage category two (seen within 10 minutes)	Not less than 80 per cent	71.2 per cent
SP3–9	NWRH proportion of ED presentations seen within recommended time – triage category two (seen within 10 minutes)	Not less than 80 per cent	68.8 per cent
SP3–9	RHH proportion of ED presentations seen within recommended time – triage category two (seen within 10 minutes)	Not less than 80 per cent	39.4 per cent
SP3–10	Statewide proportion of ED presentations seen within recommended time – triage category 3 (seen within 30 minutes)	Not less than 75 per cent	43.1 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP3–10	LGH proportion of ED presentations seen within recommended time – triage category 3 (seen within 30 minutes)	Not less than 75 per cent	32.0 per cent
SP3–10	MCH proportion of ED presentations seen within recommended time – triage category 3 (seen within 30 minutes)	Not less than 75 per cent	71.5 per cent
SP3–10	NWRH proportion of ED presentations seen within recommended time – triage category 3 (seen within 30 minutes)	Not less than 75 per cent	63.1 per cent
SP3–10	RHH proportion of ED presentations seen within recommended time – triage category 3 (seen within 30 minutes)	Not less than 75 per cent	32.8 per cent
SP3–11	Statewide proportion of ED presentations seen within recommended time – triage category 4 (seen within 60 minutes)	Not less than 70 per cent	57.8 per cent
SP3–11	LGH proportion of ED presentations seen within recommended time – triage category 4 (seen within 60 minutes)	Not less than 70 per cent	46.1 per cent
SP3–11	MCH proportion of ED presentations seen within recommended time – triage category 4 (seen within 60 minutes)	Not less than 70 per cent	74.1 per cent
SP3–11	NWRH proportion of ED presentations seen within recommended time – triage category 4 (seen within 60 minutes)	Not less than 70 per cent	69.7 per cent
SP3–11	RHH proportion of ED presentations seen within recommended time – triage category 4 (seen within 60 minutes)	Not less than 70 per cent	46.8 per cent
SP3–12	Statewide proportion of ED presentations seen within recommended time – triage category 5 (seen within 120 minutes)	Not less than 70 per cent	80.1 per cent
SP3–12	LGH proportion of ED presentations seen within recommended time – triage category 5 (seen within 120 minutes)	Not less than 70 per cent	78.2 per cent
SP3–12	MCH proportion of ED presentations seen within recommended time – triage category 5 (seen within 120 minutes)	Not less than 70 per cent	93.1 per cent
SP3–12	NWRH proportion of ED presentations seen within recommended time – triage category 5 (seen within 120 minutes)	Not less than 70 per cent	88.3 per cent
SP3–12	RHH proportion of ED presentations seen within recommended time – triage category 5 (seen within 120 minutes)	Not less than 70 per cent	74.6 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP3–13	Ambulance median emergency response time – urban areas	10 minutes or less	13.0 minutes
SP3–14	Ambulance median emergency response time – rural areas	15 minutes or less	22.4 minutes
SP3–15	Triple zero (000) calls answered within 10 seconds	Not less than 90 per cent	92.0 per cent
SP3–16	Statewide Elective Surgery average overdue wait time for those waiting beyond the recommended time	Not more than 40 days	186 days
SP3–16	LGH Elective Surgery average overdue wait time for those waiting beyond the recommended time	Not more than 40 days	194 days
SP3–16	MCH Elective Surgery average overdue wait time for those waiting beyond the recommended time	Not more than 40 days	110 days
SP3–16	NWRH Elective Surgery average overdue wait time for those waiting beyond the recommended time	Not more than 40 days	158 days
SP3–16	RHH Elective Surgery average overdue wait time for those waiting beyond the recommended time	Not more than 40 days	195 days
SP3–17	Statewide Elective Surgery number of patients waiting over boundary	Not more than 731	2 820
SP3–17	LGH Elective Surgery number of patients waiting over boundary	Not more than 286	960
SP3–17	MCH Elective Surgery number of patients waiting over boundary	Not more than 23	164
SP3–17	NWRH Elective Surgery number of patients waiting over boundary	Not more than 93	263
SP3–17	RHH Elective Surgery number of patients waiting over boundary	Not more than 329	1 433
SP3–18	Statewide Elective Surgery number of patients waiting prior to 30 June 2021	0	87
SP3–18	LGH Elective Surgery number of patients waiting prior to 30 June 2021	0	51
SP3–18	MCH Elective Surgery number of patients waiting prior to 30 June 2021	0	0
SP3–18	NWRH Elective Surgery number of patients waiting prior to 30 June 2021	0	12
SP3–18	RHH Elective Surgery number of patients waiting prior to 30 June 2021	0	24

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP3–19	Statewide Elective Surgery proportion of patients seen within clinically recommended timeframes	Not less than 88 per cent	65.9 per cent
SP3–19	LGH Elective Surgery proportion of patients seen within clinically recommended timeframes	Not less than 88 per cent	62.6 per cent
SP3–19	MCH Elective Surgery proportion of patients seen within clinically recommended timeframes	Not less than 88 per cent	73.3 per cent
SP3–19	NWRH Elective Surgery proportion of patients seen within clinically recommended timeframes	Not less than 88 per cent	54.4 per cent
SP3–19	RHH Elective Surgery proportion of patients seen within clinically recommended timeframes	Not less than 88 per cent	69.6 per cent
SP3–20	Statewide Outpatients proportion of patients seen within clinically recommended timeframes	Increase	57.3 per cent
SP3–20	LGH Outpatients proportion of patients seen within clinically recommended timeframes	Increase	54.4 per cent
SP3–20	MCH Outpatients proportion of patients seen within clinically recommended timeframes	Increase	54.9 per cent
SP3–20	NWRH Outpatients proportion of patients seen within clinically recommended timeframes	Increase	64.4 per cent
SP3–20	RHH Outpatients proportion of patients seen within clinically recommended timeframes	Increase	57.3 per cent

Note:

1. KPIs that are under development and have no data available for reporting have been excluded.

Table 14: Strategic Priority 4 – Reform the Delivery of Care in our Community¹

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP4–1	Proportion of discharge summaries transmitted within 48 hours of separation	100 per cent	46.0 per cent
SP4–2	Statewide number of discharges based on Criterion Led Discharge	Increase	99.0
SP4–2	LGH number of discharges based on Criterion Led Discharge ²	Increase	3.0

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP4–2	MCH number of discharges based on Criterion Led Discharge	Increase	15.0
SP4–2	NWRH number of discharges based on Criterion Led Discharge	Increase	3.0
SP4–2	RHH number of discharges based on Criterion Led Discharge	Increase	78.0
SP4–4	Statewide Hospital in the Home admitted activity – (proportion of total admitted activity)	Increase	0.5 per cent
SP4–4	MCH Hospital in the Home admitted activity – (proportion of total admitted activity)	Increase	0.3 per cent
SP4–4	NWRH Hospital in the Home admitted activity – (proportion of total admitted activity)	Increase	0.4 per cent
SP4–4	RHH Hospital in the Home admitted activity – (proportion of total admitted activity)	Increase	0.9 per cent
SP4–5	Mental Health Hospital in the Home admitted activity – (proportion of total admitted activity)	Increase	5.0 per cent
SP4–6	Child Health and Parenting Service two-week child assessments to be delivered	96 per cent	98.5 per cent
SP4–7	Child Health and Parenting Service occasions of service to be delivered	90 per cent of the reference month average for the preceding two years	52,481
SP4–8	Proportion of client interactions with the Mental Health Emergency Response Team (PACER) who are not transported to an ED	Not less than 75 per cent	70.8 per cent
SP4–9	Completed secondary triage assessments not requiring emergency ambulance response	Not less than 55 per cent	50.2 per cent
SP4–11	COVID@homeplus proportion of patients assessed within 24hrs of enrolment ³	100 per cent	99.5 per cent

Notes:

1. KPIs that are under development and have no data available for reporting have been excluded.
2. There is work underway to improve data capture for the number of discharges based on Criterion Led Discharge.
3. COVID@homeplus became 'Care@home' in March 2024 as the service now provides care regularly to Tasmanians with a range of respiratory illnesses.

Table 15: Strategic Priority 5 – Prioritising Mental Health and Wellbeing¹

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP5–1	Statewide proportion of mental health inpatient seclusions per 1,000 patient days	Less than 6 seclusion events per 1,000 patient care days	7.8
SP5–1	LGH proportion of mental health inpatient seclusions per 1,000 patient days	Less than 6 seclusion events per 1,000 patient care days	2.3
SP5–1	NWRH proportion of mental health inpatient seclusions per 1,000 patient days	Less than 6 seclusion events per 1,000 patient care days	9.5
SP5–1	RHH proportion of mental health inpatient seclusions per 1,000 patient days	Less than 6 seclusion events per 1,000 patient care days	16.0
SP5–2	Statewide average length of stay for mental health acute overnight admissions	Not more than 13 days	16.5 days
SP5–2	LGH average length of stay for mental health acute overnight admissions	Not more than 13 days	20.1 days
SP5–2	NWRH average length of stay for mental health acute overnight admissions	Not more than 13 days	15.9 days
SP5–2	RHH average length of stay for mental health acute overnight admissions	Not more than 13 days	14.3 days
SP5–3	Statewide Mental Health proportion of readmissions within 28 days	Not more than 14 per cent	15.2 per cent
SP5–3	NAHS Mental Health proportion of readmissions within 28 days	Not more than 14 per cent	8.6 per cent
SP5–3	NWAHS Mental Health proportion of readmissions within 28 days	Not more than 14 per cent	12.7 per cent
SP5–3	SAHS Mental Health proportion of readmissions within 28 days	Not more than 14 per cent	17.6 per cent
SP5–4	Statewide Mental Health proportion of post-discharge community care follow-up within seven days	Not less than 75 per cent	74.0 per cent
SP5–4	NAHS Mental Health proportion of post-discharge community care follow-up within seven days	Not less than 75 per cent	91.6 per cent
SP5–4	NWAHS Mental Health proportion of post-discharge community care follow-up within seven days	Not less than 75 per cent	88.5 per cent

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
SP5–4	SAHS Mental Health proportion of post-discharge community care follow-up within seven days	Not less than 75 per cent	65.0 per cent
SP5–5	Statewide Mental Health Bed-based HoNOS Compliance – proportion of discharges that received a valid HoNOS outcome measure assessment	Not less than 95 per cent	76.1 per cent
SP5–5	LGH Mental Health Bed-based HoNOS Compliance – proportion of discharges that received a valid HoNOS outcome measure assessment	Not less than 95 per cent	92.9 per cent
SP5–5	NWRH Mental Health Bed-based HoNOS Compliance – proportion of discharges that received a valid HoNOS outcome measure assessment	Not less than 95 per cent	81.9 per cent
SP5–5	RHH Mental Health Bed-based HoNOS Compliance – proportion of discharges that received a valid HoNOS outcome measure assessment	Not less than 95 per cent	84.4 per cent
SP5–6	Community Mental Health HoNOS compliance – proportion of total active referrals for the month with a valid HoNOS outcome measure assessment completed within the previous 91 days	Not less than 95 per cent	40.9 per cent

Note:

1. KPIs that are under development have been excluded.

Table 16: Internal Foundation 1 – Build and Develop a Sustainable and Positive Workforce¹

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
IF1–1a ^{2,3}	Safeguarding of Children and Young People – proportion of new staff and volunteers completing initial training upon commencement	100 per cent	76.1 per cent
IF1–1b ^{2,4}	Safeguarding of Children and Young People – proportion of new staff and volunteers completing initial training upon commencement	100 per cent	70.6 per cent
IF1–7	Response rate for people matters survey	Increase	20 per cent
IF1–8	Staff engaged in culture development programs	Increase	20,574

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
IF1–9	Staff completing leadership and management training	Increase	485
IF1–10	Staff completing LGBTIQ+ inclusive healthcare training	Increase	32.8 per cent
IF1–11	Staff completing Aboriginal cultural respect in health services training	Increase	63.8 per cent

Notes:

1. KPIs that are under development and have no data available for reporting have been excluded.
2. These data are derived using the Department’s payroll system and reflect paid staff only. An additional 4,112 course completions were recorded in 2023–24 for other staff, such as volunteers, students, and contractors.
3. This figure is measured from February to June 2024, following the introduction of a new course for initial training on commencement. For measurement of this KPI, one month has been allowed for course completion.
4. In September 2023, 98 per cent of total paid staff had completed the initial course, representing a very high proportion of overall staff that have completed the course once. The Department is continuing work to improve the rate of annual training completion.

Table 17: Internal Foundation 2 – Strengthen our Governance, Risk and Financial Management, Performance and Accountability¹

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
IF2–1	Total National Weighted Activity Units (NWAUs) ²	198,781	201,428
IF2–3	Clinical Coding proportion of admitted patient episodes completed within 42 days of separation	Not less than 100 per cent	41.0 per cent
IF2–4	Statewide Clinical Coding proportion of errors corrected within 30 days	Not less than 100 per cent	82.0 per cent
IF2–4	NAHS Clinical Coding proportion of errors corrected within 30 days	Not less than 100 per cent	88.0 per cent
IF2–4	NWAHS Clinical Coding proportion of errors corrected within 30 days	Not less than 100 per cent	82.0 per cent
IF2–4	SAHS Clinical Coding proportion of errors corrected within 30 days	Not less than 100 per cent	79.0 per cent

Notes:

1. KPIs that are under development and have no data available for reporting have been excluded.
2. The 2023–24 National Weighted Activity Unit figure is preliminary and subject to change following final reconciliation by the National Health Funding Body in quarter two of 2024–25. NWAU figures relate to all admitted, mental health, emergency, and non-admitted activities undertaken by the four major hospitals.

Table 18: Internal Foundation 3 – Strengthen Clinical Safety, Quality and Regulatory Oversight¹

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
IF3–1	Statewide Hospital Inpatients consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	84.0 per cent
IF3–1	LGH Hospital Inpatients consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	83.5 per cent
IF3–1	MCH Hospital Inpatients consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	85.3 per cent
IF3–1	NWRH Hospital Inpatients consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	83.9 per cent
IF3–1	RHH Hospital Inpatients consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	83.3 per cent
IF3–2	Statewide Hospital Outpatients consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	84.7 per cent
IF3–2	LGH Hospital Outpatients consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	83.4 per cent
IF3–2	MCH Hospital Outpatients consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	83.0 per cent
IF3–2	NWRH Hospital Outpatients consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	84.4 per cent
IF3–2	RHH Hospital Outpatients consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	85.0 per cent
IF3–3	Statewide EDs consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	80.1 per cent
IF3–3	LGH EDs consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	76.4 per cent
IF3–3	MCH EDs consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	82.7 per cent
IF3–3	NWRH EDs consumer satisfaction with the quality and treatment of care	A mean score of not less than 80 per cent	78.2 per cent
IF3–6	Satisfaction with ambulance services – Ambulance Tasmania ²	Not less than 98 per cent	n/a

KPI No.	KPI Name	KPI Target	2023–24 End of Year Result
IF3–7	Statewide hand hygiene compliance – major and rural hospitals ³	Not less than 80 per cent	79.7 per cent
IF3–7	LGH hand hygiene compliance – major and rural hospitals ³	Not less than 80 per cent	76.9 per cent
IF3–7	MCH hand hygiene compliance – major and rural hospitals ³	Not less than 80 per cent	85.2 per cent
IF3–7	NWRH hand hygiene compliance – major and rural hospitals ³	Not less than 80 per cent	82.7 per cent
IF3–7	RHH hand hygiene compliance – major and rural hospitals ³	Not less than 80 per cent	81.3 per cent
IF3–8	Statewide Oral Health hand hygiene compliance ⁴	Not less than 80 per cent	96.8 per cent
IF3–8	NOHS Oral Health hand hygiene compliance ⁴	Not less than 80 per cent	97.7 per cent
IF3–8	NWOHS Oral Health hand hygiene compliance ⁴	Not less than 80 per cent	100.0 per cent
IF3–8	SOHS Oral Health hand hygiene compliance ⁴	Not less than 80 per cent	94.1 per cent
IF3–11	Statewide healthcare associated infections – staphylococcus aureus bacteraemia ⁵	Not more than 1.0 per 10,000 patient days	0.903
IF3–11	LGH healthcare associated infections – staphylococcus aureus bacteraemia ⁵	Not more than 1.0 per 10,000 patient days	1.105
IF3–11	MCH healthcare associated infections – staphylococcus aureus bacteraemia ⁵	Not more than 1.0 per 10,000 patient days	0.686
IF3–11	NWRH healthcare associated infections – staphylococcus aureus bacteraemia ⁵	Not more than 1.0 per 10,000 patient days	1.523
IF3–11	RHH healthcare associated infections – staphylococcus aureus bacteraemia ⁵	Not more than 1.0 per 10,000 patient days	0.659

Notes:

1. KPIs that are under development and have no data available for reporting have been excluded.
2. A Patient Satisfaction Survey for the Ambulance Service is undertaken in May/June each year. The results for 2023–24 will be available in October 2024.
3. The 2023–24 figure for hand hygiene compliance only includes the four major hospitals.
4. Oral Health Services staff compliance with correct hand hygiene is based on September 2023 and March 2024 audit.
5. The 2023–24 figure for healthcare-associated staphylococcus aureus (including MRSA) bacteraemia only includes the four major hospitals and is preliminary.

Accreditation

Accreditation is a crucial element of ensuring the safety and quality of our health system, as it gives the community and government assurance that systems are present in health services to protect the public from harm and improve the quality of health service provision.

All Tasmanian hospitals, day procedure centres, and public dental practices are accredited under the Australian Health Service Safety and Quality Accreditation Scheme (the Scheme). The objective of the Scheme is to protect the public from harm by providing a quality assurance mechanism for health service organisations; to test those systems are in place to ensure minimum standards of safety and quality are met; and ensure that mechanisms are in place to allow continuous improvements in the quality of health service provision.

The Australian Health Service Safety and Quality Accreditation Commission requires health service organisations to submit an annual Attestation Statement to their accrediting agency. Attestation is a formal process that involves authorised officers of a health service organisation confirming compliance with the Scheme. This occurred in September 2023, with the Secretary attesting that a robust system of clinical governance was present across the organisation. Each annual attestation statement covers the previous 12-month period.

Table 19: Summary of National Safety and Quality Health Service Standards Accreditation

Area	Last Review	Certification
Launceston General Hospital	26/05/2023	30/06/2026
Mersey Community Hospital	06/04/2023	08/05/2027
North District Hospitals (St Helens, Deloraine, Scottsdale, George Town, St Marys)	06/04/2023	25/06/2025
North West District Hospitals (Smithton, King Island and West Coast)	29/11/2023	08/05/2027
North Multipurpose (Beaconsfield, Campbell Town, Flinders Island)	06/04/2023	25/06/2025
North West Regional Hospital	06/04/2023	08/05/2027
Royal Hobart Hospital (including Midlands and New Norfolk)	27/07/2023	16/03/2027
Statewide Mental Health Services (Alcohol and Drug Services, Forensic Health Services)	09/11/2022	01/01/2025
Statewide Oral Health Service	05/07/2024	05/07/2027

This page is intentionally left blank

A large, stylized number '4' is rendered in a light blue color, serving as a background element. It is composed of several overlapping rectangular shapes, giving it a 3D or layered appearance. The number is positioned on the left side of the page, extending from the top to the bottom.

4. People and Policies

People and Policies

Workforce Overview

At the Department, our people work together to improve the health and wellbeing for all in Tasmania. The Department strives to be an employer of choice that has a culture known for embracing and respecting individual differences both within our workforce and in our patient, client, and consumer services. The Department strives to cultivate a reputation as being a trauma-informed organisation where differences are embraced, divergent thinking is encouraged, and learning opportunities are promoted in a psychologically safe environment.

Launched in December 2022, the One Health Culture Program is an umbrella program that brings together all the various culture, wellbeing, and non-clinical development initiatives underway across the Department. The focus of the Program is to enhance our people, safety, and systems by connecting existing programs and introducing fit-for-purpose interventions that reflect our complex, distributed working environment, ensuring coherence in the right direction.

Through the One Health Culture Program and other culture activities, the Department prioritises enhancing leadership and management skills, building accountability, and engaging constructively with the workforce to understand the needs of our people.

Current Workforce Profile

Total Number of Full Time Equivalent (FTE) Paid Employees

Table 20: Total Number of FTE Paid Employees

Award	2022–23	2023–24
Allied Health Professionals	1,281.47	1,342.54
Ambulance	545.13	562.85
Dental	36.81	34.12
Health and Human Services	4,565.09	4,748.34
Salaried Medical Practitioner	1,236.81	1,350.20
No Award ¹	2.74	1.74
Nursing and Midwifery	4,931.94	5,138.72
Radiation Therapist	55.36	56.64
Senior Executive Service ²	28.90	24.00
Visiting Medical Practitioner ³	35.77	32.35
Total	12,720.03	13,291.50

Notes:

1. Includes Chief Psychiatrist and members of the VAD Commission.
2. Includes Head of Agency and excludes SES equivalents and acting arrangements.
3. Includes Rural Medical Practitioners.

Total Number of Paid Employees by Employment Category

Table 21: Total Number of Paid Employees by Employment Category

Employment Type and Condition	2022–23	2023–24
Permanent full-time	4,458	4,750
Permanent part-time	7,426	8,020
Fixed-term full-time	1,241	1,282
Fixed-term part-time	1,353	1,096
Part 6 ¹	36	27
Casual	1,618	1,681
Total	16,132	16,856

Note:

1. Head of Agency, holders of Prescribed Officer, and Senior Executives and equivalents.

Total Number of Paid Employees by Award

Table 22: Total Number of Paid Employees by Award

Award	2022–23	2023–24
Allied Health Professionals	1,579	1,658
Ambulance	626	647
Dental	52	50
Health and Human Services	5,662	5,843
Salaried Medical Practitioner	1,421	1,563
No Award	9	6
Nursing and Midwifery	6,546	6,874
Radiation Therapist	61	61
Senior Executive Service ¹	29	24
Visiting Medical Officer ²	147	130
Total	16,132	16,856

Notes:

1. Includes Head of Agency and excludes SES equivalents and acting arrangements.
2. Includes Rural Medical Practitioners.

Total Number of Paid Employees by Age Profile

Table 23: Total Number of Paid Employees by Age Profile

Age Range	2022–23	2023–24
15–19 years	40	50
20–24 years	972	925
25–29 years	2,163	2,134
30–34 years	2,284	2,589
35–39 years	2,051	2,269
40–44 years	1,645	1,784
45–49 years	1,486	1,578
50–54 years	1,757	1,701
55–59 years	1,753	1,776
60+ years	1,981	2,050
Total	16,132	16,856

Workplace Diversity

The Department is already diverse in our workforce. It is important that the Department continues to reflect the diverse community that we serve and ensures that all our people are treated with equity, are included, and ultimately feel they belong in the Department. Our focus on diversity, equity, and inclusion is to ensure a working environment where everyone can contribute meaningfully, and genuinely belongs.

Several activities are underway across the Department to support our actions, of which some are listed below.

- Our *Diversity, Equity and Inclusion Framework 2024–27* and associated action plans provide the foundation for the Department to cultivate both a workplace and a health service that reflect the diversity of our community, and to actively embrace and promote equity, inclusion, and belonging.
- The Department has implemented the Diversity, Equity, and Inclusion Principles and supplementary e-learning, which were formed through consultation with a broad cross-section of the Department. These principles promote a common-sense approach to incorporate diversity, equity, and inclusion as part of our day to-day work, decision-making, and strategic planning.
- The Department provides support for our people through workplace flexibility and adjustments.
- Several key action items in the *Our Watch Workplace Equality and Respect Standards Action Plan 2023* are already in progress, including a review into the Family Violence Training available to all staff and new supports available for the identification and management of inappropriate behaviours, including harassment in the workplace.

Gender Profile

The Department's gender profile remains relatively stable. As at 30 June 2024, the overall gender profile was 25.4 per cent male, 74.3 per cent female and 0.3 per cent non-binary/not stated.

Table 24: Gender Profile

Gender	2022–23	2023–24
Men	4,047	4,284
Women	12,059	12,523
Non-binary / Not stated	26	49
Total	16,132	16,856

Senior Executive Service by Gender

Table 25: Senior Executive Service by Gender^{1,2,3}

Gender	2022–23	2023–24
Men	13	15
Women	16	9
Total	29	24

Notes:

1. Gender breakdown does not include employees who do not identify their gender as either male or female.
2. Includes Head of Agency and excludes SES equivalents and acting arrangements.
3. Includes Rural Medical Practitioners.

Senior Executive Service Level by Gender

Table 26: Senior Executive Service Level by Gender^{1,2,3}

Classification	2022–23	2022–23	2023–24	2023–24
	Men	Women	Men	Women
SES 1	5	7	3	3
SES 2	2	4	4	3
SES 3	4	3	4	3
SES 4	2	1	3	0
Head of Agency	0	1	1	0
Total	13	16	15	9

Notes:

1. Gender breakdown does not include employees who do not identify their gender as either male or female.
2. Includes Head of Agency and excludes SES equivalents and acting arrangements.
3. Includes Rural Medical Practitioners.

Classifications by Gender

The following information identifies the gender profile of employee classification groups in 2023–24. Data is by headcount and data has been removed that might identify the individuals who have self-selected non-binary/not stated. Therefore, gender breakdown in the following tables does not include employees who do not identify their gender as either male or female.

Allied Health Professionals

Table 27: Allied Health Professionals^{1,2}

Classification	2022–23	2022–23	2023–24	2023–24
	Men	Women	Men	Women
AHP – A	n/a	n/a	0	1
AHP 1–2	118	431	129	422
AHP 3	130	588	142	630
AHP 4	60	171	61	181
AHP 5	29	44	26	46
AHP 6	2	2	1	3
ROMP3 ³	n/a	n/a	2	1
ROMP4 ³	n/a	n/a	1	1
ROMP5 ³	n/a	n/a	3	0

Notes:

1. This does not include allied health professionals employed as an SES Equivalent Specialist under Part 6 of the *State Service Act 2000* in 2022–23.
2. Gender breakdown does not include employees who do not identify their gender as either male or female.
3. Radiation Oncology Medical Physicists (ROMP) now have a dedicated classification structure in the AHP Agreement No. 2 of 2022. They were previously classified as SES equivalents, which means the total FTE for Part 6 in Table 2 has reduced since 2022–23 while the total FTE for the AHP agreement has increased.

Ambulance

Table 28: Ambulance¹

Classification	2022–23	2022–23	2023–24	2023–24
	Men	Women	Men	Women
Paramedic Intern	8	17	12	9
Paramedic	167	182	173	203
Clinical Support Officer	4	3	8	8
Paramedic Educator	8	0	9	1
Communications Officer	2	7	3	5
Emergency Medical Dispatch Officer	20	29	22	29
Brand Station Officer	76	29	71	20
Ambulance Manager	46	26	41	31

Note:

1. Gender breakdown does not include employees who do not identify their gender as either male or female.

Dental Officers

Table 29: Dental Officers¹

Classification	2022-23	2022-23	2023-24	2023-24
	Men	Women	Men	Women
DO 1-3	24	23	21	23
DO 4	1	3	1	4
DO 6	1	0	1	0

Note:

1. Gender breakdown does not include employees who do not identify their gender as either male or female.

General Stream

Table 30: General Stream¹

Classification	2022-23	2022-23	2023-24	2023-24
	Men	Women	Men	Women
Bands 1-5	496	2,002	521	2,055
Bands 6-8	200	332	213	375
Bands 9-10	7	3	8	5
Graduate	0	3	2	1
Health Services Officer	876	1,630	917	1,622
Information and Communication Technology	91	14	96	14

Note:

1. Gender breakdown does not include employees who do not identify their gender as either male or female.

Medical Practitioners

Table 31: Medical Practitioners^{1,2}

Classification	2022-23	2022-23	2023-24	2023-24
	Men	Women	Men	Women
Rural Medical Practitioner	17	6	13	4
Visiting Medical Practitioner	84	40	79	34
Intern	46	54	42	36
Resident	83	133	94	146
Senior Resident	5	13	n/a	n/a
Registrar	228	187	231	239
Senior Registrar	6	8	38	16
Career Medical Officer	23	8	12	8
Specialist	247	246	286	283
Senior Specialist	96	31	87	30

Notes:

1. Senior Resident category no longer exists following changes to Award structure.
2. Gender breakdown does not include employees who do not identify their gender as either male or female.

Nursing and Midwifery

Table 32: Nursing and Midwifery¹

Classification	2022–23	2022–23	2023–24	2023–24
	Men	Women	Men	Women
Grade 1	33	171	55	211
Grade 2	68	568	85	597
Grade 3–4	505	3,663	534	3,717
Grade 5	85	570	91	626
Grade 6	69	493	73	540
Grade 7	29	163	24	179
Grade 8	15	89	18	95
Grade 9	5	13	5	12
Chief Nurse and Midwifery Officer ²	0	1	0	1

Notes:

1. Gender breakdown does not include employees who do not identify their gender as either male or female.
2. The Chief Nurse is employed as an SES Equivalent Specialist under Part 6 of the *State Service Act 2000*.

Radiation Therapists

Table 33: Radiation Therapists¹

Classification	2022–23	2022–23	2023–24	2023–24
	Men	Women	Men	Women
RT 1–2	6	25	1	32
RT 3	6	11	6	8
RT 4	6	4	7	4
RT 5	1	2	1	1
RT 6 ²	0	0	0	1

Notes:

1. Gender breakdown does not include employees who do not identify their gender as either male or female.
2. This new classification level was introduced as part of the Radiation Therapists Agreement 2022.

Workplace Health and Safety

As part of our commitment to ensuring an environment where all staff feel safe, supported, and empowered, the Department has continued to focus on providing safe workplaces, training workers, managers, and officers, and providing wellbeing programs.

Key WHS and Wellbeing Activities

Key activities in 2023–24 include:

- Implemented a Wellbeing Hub on the Department's intranet, providing employees access to evidence-based information to support their own and their team's wellbeing. This includes specific information for shift workers and managers, under the banner of the Six Pillars for Wellbeing.
- Established a Wellbeing Network Group connecting people across the Department who are undertaking activities to support the wellbeing of our people. Facilitated by the Culture and Wellbeing team, the group meets monthly and shares ideas and learnings with one another.
- Implemented a Work Health and Safety Management System improvement plan, based on recommendations from the review undertaken in 2022–23.
- Developed and implemented a Managing Psychosocial Hazards Procedure and associated training and supporting resources. Revised and implemented a WHS communication strategy, to better inform workers of WHS obligations and programs.
- Reviewed, updated and part-implemented a system to capture workplace inspections and associated hazards, to enable proactive risk mitigation.
- Reviewed, developed, and updated WHS training, including psychosocial hazard awareness and WHS Manager and Supervisor sessions, with 432 staff having completed the training for the financial year.

The Department's leadership teams share a strong position that aggression, verbal abuse, inappropriate behaviour, or violence towards our workers is not acceptable, and staff safety is a key priority.

The Department has increased the security presence in EDs and has expanded ED Support Officer roles. A Respect our Workers campaign was launched in November 2023 to promote respect towards our health workers.

WHS Key Measurable Objectives

Table 34: WHS Key Measurable Objectives

Objective	Measures / Targets	Outcomes 2022–23	Outcomes 2023–24
Reduce the total number of workers compensation claims	Number of injuries resulting in new workers compensation claims	611	625
Reduce cost of workers compensation ¹	Total cost of workers compensation (including carry over claims)	\$29.29 million	\$34.66 million
Reduce the lost time injury frequency rate (LTIFR)	Percentage of injuries resulting in >1 day off work per 1,000,000 hours worked	18.8	18.4
Reduce the lost time injury severity rate (LTISR)	Number of days lost per 1,000,000 hours worked	2,180	2,529

Note:

1. Limitations were identified last year with the reconciliation of claim costs between the fund administrator and Department systems, and between Department systems. This is partly due to limitations with the management of legacy claims (ie claims that occurred before the current administrator commenced). The Department has deferred to the fund administration agent to produce data for the cost of claims, LTIFR and LTISR for both the current and previous financial years. This improvement in data quality has resulted in some small differences (less than 1 per cent) in the costs attributed to each financial year compared to previously reported figures, and an upward revision of the LTISR and LTIFR for the previous financial year. Increased workers compensation claim costs are a result of a general trend for higher claim costs; benefit changes for workers injured close to or post pension age; higher settlement costs; higher psychological claim costs; amended weekly payment rates and complex, long-term claims. Settlement costs in 2023–24 was 15 per cent higher compared to the previous financial year. The Department, as a model litigant, will settle a claim where it is in the best interests of all parties.

Awards and Agreements

The following is a list of current industrial instruments covering wages and conditions for the various employee cohorts in the Department.

Administrative and Operational

- Health and Human Services (Tasmanian State Service) Award
- Public Sector Unions Wages Agreement 2022.

Allied Health Professionals

- Health and Human Services (Tasmanian State Service) Award
- Allied Health Professionals Public Sector Unions Wages Agreement No. 2 of 2022
- Radiation Therapists Agreement 2022.

Ambulance Tasmania

- Ambulance Tasmania Award
- Ambulance Tasmania Industrial Agreement 2022
- Ambulance Tasmania – Paramedic Immuniser Agreement 2022.

Dental Officers

- Health and Human Services (Tasmanian State Service) Award
- Dental Officers Agreement 2022.

Medical Practitioners


- Medical Practitioners (Tasmanian State Service) Award
- Medical Practitioners Agreement 2022
- Rural Medical Practitioners (Tasmanian State Service) Agreement 2022
- Salaried Medical Practitioners (Tasmanian State Service) Agreement 2019
- Salaried Medical Practitioners (AMA Tasmania/DHHS) Agreement 2009
- Tasmanian Visiting Medical Practitioners Agreement 2019
- Department of Health and Human Services Tasmanian Visiting Medical Practitioners Agreement 2009.

Nurses and Midwives

- Nurses and Midwives (Tasmanian State Service) Award
- Nurses and Midwives (Tasmanian State Service) Agreement 2023
- Nurses and Midwives (Tasmanian State Service) Agreement 2019
- Nurses and Midwives (Tasmanian State Service) Interim Agreement 2013
- Nurses and Midwives Work Value Agreement 2015
- Caseload Midwifery Industrial Agreement 2019.

Various

- Department of Health and Human Services – Rostered Carers Agreement 2008
- Department of Health and Human Services – Child and Family Services Support Workers Agreement 2003
- Department of Health – Roy Fagan Centre Shift Work Arrangements Agreement 2020
- Department of Health and Human Services – Wilfred Lopes Centre Care Assistant Shift Arrangements 2006
- Department of Health and Human Services Northside Clinic Attendant Shift Arrangements Agreement 2010
- Department of Health and Human Services Mental Health Services NW Crisis Assessment Team 10 Hour Shift Arrangements Agreement 2012
- Tasmanian Health Service – Southern Region Microbiology Laboratory Agreement 2016
- Department of Health and Human Services Public and Environmental Health Services Staff Availability and Recall Agreement 2015
- COVID-19 Response Victorian Deployment (Health) Aged Care Services Agreement 2020
- Frontline Health COVID-19 Agreement 2022.

The background features a dark blue field with several overlapping, semi-transparent geometric shapes in various shades of blue. These shapes include a large circle, a square, and several irregular polygons, creating a layered, abstract composition. A dark blue horizontal bar is positioned in the upper right, containing the section header text in white. At the bottom, there is a white horizontal band, and a thin light blue vertical bar is located in the bottom right corner.

5. Consumer and Community Engagement

Consumer and Community Engagement

The Department recognises the support of the many stakeholders, volunteers, auxiliaries, and community groups who help us to continue providing healthcare to our community.

Engagement with the community enables the development of more resilient relationships with stakeholders and consumers and can improve the quality of policies and services by making them more practical and relevant.

The Department is committed to providing the Tasmanian community with opportunities to engage in planning and decision-making to ensure that the Department's policies, programs, and services are effective and appropriate. The Department is guided by the relevant National Safety and Quality Health Service (NSQHS) Standards, including:

- NSQHS Standards – Standard 1 (Clinical Governance) and Standard 2 (Partnering with Consumers)
- Aged Care Quality Standards – Standard 1 (Consumer Dignity and Choice) and Standard 8 (Organisational Governance)
- National Disability Insurance Scheme Practice Standards and Quality Indicators – Module 1 (Rights and Responsibilities) and Standard 2 (Provider Governance and Operational Management).

In July 2023, the leadership team at Hospitals South endorsed the *waranta tunapri* framework plan for Aboriginal cultural safety and respect in our service, to help address some of the barriers Tasmanian Aboriginal people face in accessing our health services. The Department took advice from Aboriginal people and called our framework *waranta tunapri* – in palawa kani this means 'all (to) know/ everybody's business'.

The framework has six key areas (as outlined in the Department's Action Plan for *Improving Aboriginal Cultural Respect Across Tasmania's Health System 2020–2026*):

- Whole of Organisation Approach and Commitment
- Communication and Cultural Visibility
- Education, Workforce Development, and Aboriginal Employment
- Consumer Participation and Engagement
- Partnerships with Aboriginal Organisations Involved in the Provision of Health-related Services
- Data, Evaluation, and Research.

waranta tunapri was officially launched at piyura kitina/Risdon Cove on 11 October 2023.

Consumer and Community Engagement Councils

The Department engages and works in partnership with three Consumer and Community Engagement Councils (CCECs) across Tasmania. Engagement and participation are underpinned by the consumer and community engagement principles outlined in a framework for Consumer Engagement and Patient-Centred Care. All three CCECs continue to provide valuable feedback on improvement opportunities.

The Department engages with Aboriginal and Torres Strait Islander Consumer and Community organisations, and representatives from these organisations are part of the membership of both statewide and regional steering committees guiding the Department in the care of Aboriginal and Torres Strait Islander people.

Significant Achievements 2023–24

- Continued the development and reinforcement of the three CCECs as the primary resource for consumer engagement in supporting Departmental activities, and increased opportunities for CCEC members to meaningfully participate in local activities and committees and partner with staff; the CCECs are supported by auxiliary committees and groups that provide advice to local services and hospitals.
- Broadened the diversity of CCEC membership to ensure consumer representation from the CCEC is reflective of local communities.
- Increased consumer representation on NSQHS Standards and local working groups.
- Increased consumer participation in root cause analysis investigation of serious and adverse events.
- Continued consumer contribution to the development and review of patient information, supporting use of plain language and health literacy principles. For example, the CCEC North West participated in the co-design and development of *A Patient's Notebook*, designed for patients to keep track of important information while in hospital. Additionally, consumer brochures, Care and Respond Early (CARE) call service, and *Staying Safe During Your Hospital Stay* have been translated into Nepali, Tongan, Mandarin, Vietnamese, and Urdu languages.
- Reviewed and continued to roll out Patient Experience Surveys, including for:
 - the onboarding of new services, including Home and Community Services and the Rapid Access In-Reach Service by Hospitals North, demonstrating commitment to communicate with consumers and measure and evaluate feedback on services
 - Maternity Services and District Hospital EDs by Hospitals North West.
- Video explaining the CARE call steps undertaken by CCEC North West to enhance promotion of the CARE call service.
- The Department's North West Women's Health Advisory Group (WHAG) has been established and facilitated by a CCEC North West member. The WHAG explores the health needs of women through expectation of persistence, resilience, empowerment, and capacity building.

- There was also representation of CCEC chairs from the North and South in the Independent Review of Tasmania's Emergency Department.
- Established the waranta tunapri steering committee in the South and a statewide Aboriginal Consumer Feedback working group with representation from community within the membership.

Aged Care Reform Unit

Community and consumer engagement is a focal point of all Aged Care Reform Unit (ACRU) projects and policy development. By fostering collaboration, ACRU has established connections between aged care providers and the Department, which has led to ongoing projects and co-designing of policies, frameworks, and other supportive documents and processes.

Tasmanian Aged Care Collaborative

The Tasmanian Aged Care Collaborative (TACC) comprises state, federal, and aged care sector representatives with an overarching purpose to identify and address issues associated with the flow of patients/residents between hospitals and residential aged care.

The TACC is supported by the TACC working group with membership drawn from the Department, community, and consumer sectors to consider and address issues associated with achieving collaborative care planning; consumer choice and advocacy; access and utilisation of appropriate beds; and bringing the sector together.

Tasmanian Frailty Network

The Tasmanian Frailty Network (TFN) is a broad, multidisciplinary group made up of representatives from aged care sector stakeholders and the Department who support the integration of frailty-aware care across the care continuum. The TFN provides education and advice, while supporting research and quality improvement strategies that aim to improve the care of persons living with frailty.

Assisting the TFN is the TFN Working Group which is an expert advisory body providing advice and supporting implementation of directions, policies, and solutions to improving the way older people are screened and assessed for frailty.

Hospital to Aged Care Pilot Project

In January 2024, ACRU partnered with OneCare Ltd (a large Tasmanian aged care provider) and undertook a six-month statewide project focusing on patients seeking initial admission to residential aged care and who were identified as having complex needs or delayed discharge. The project included patients who had been declined admission to other residential aged care facilities. Project goals were to:

- improve discharge of suitable patients
- improve transition via a seamless transfer process
- create a strategic partnership between hospitals and the aged care sector
- improve the consumer experience and boost public confidence in the acute health system and the aged care sector.

The project concluded in June, and a report and findings are due later in 2024.

Managing Challenging Behaviour in Residential Aged Care Facilities and Hospital Workshops

ACRU facilitated a round of statewide workshops in April 2023 on managing challenging behaviours and restrictive practices in aged care. Participants included clinicians and workers from the Department and the residential aged care sector. The workshop looked at:

- keeping people at the centre, improving human rights awareness, and understanding a person-centred approach
- improving dementia understanding, including behaviour triggers and contributing complexities
- managing strategies for behavioural and psychological symptoms of dementia and available support services
- Quality of Care principles and Aged Care Quality Standards and Regulations.

Aboriginal Health

The Department has established the Health Executive Subcommittee – Aboriginal Health to provide high level leadership and coordination across the Department to meet commitments relating to Closing the Gap, national Aboriginal and Torres Strait Islander Health Roundtable, and the *Improving Aboriginal Cultural Respect Across Tasmania's Health System Action Plan 2020–2026* (the Action Plan). The Subcommittee includes membership from Aboriginal community-controlled organisations. The Department and representatives from Aboriginal community-controlled organisations attended the third national Aboriginal and Torres Strait Islander Health Roundtable in March 2024, which focused on the topics of Closing the Gap, building a health system that is culturally safe and free from racism, and the National Health Reform Agreement.

Building a Culturally Respectful Health System for Aboriginal People

The *Improving Aboriginal Cultural Respect Across Tasmania's Health System Action Plan 2020–2026* (the Action Plan) was endorsed in 2020. The Department continues work under the Action Plan, which is monitored by the Action Plan Steering Committee, a high-level committee of senior health leaders, and co-chaired with the Tasmanian Aboriginal Centre. The role of the Steering Committee is to provide oversight for implementation of the Action Plan and engage staff and respective Departmental business units in improving the delivery of culturally safe health services for Aboriginal people who use them and work within them. Several working groups have been established to progress key priorities.

The Department has engaged an Aboriginal academic and consultant to facilitate statewide community engagement with Aboriginal people as a mid-term evaluation of the Action Plan. Aboriginal people who use government-funded health services will be asked what has changed over the past four years since the release of the Action Plan and what still needs to be done to improve cultural safety and cultural respect in our health services. The information received from the community engagement with Aboriginal people will inform priorities for the Department and contribute to actions beyond 2026 when the current plan ends.

Closing the Gap

The Tasmanian Government is a signatory to the National Agreement on Closing the Gap. The Closing the Gap Priority Reforms are:

- formal partnerships and shared decision-making
- building the Aboriginal community-controlled sector
- transforming government organisations
- shared access to data and information at a regional level.

Tasmania's *Closing the Gap Implementation Plan* (TIP) is coordinated by the Department of Premier and Cabinet. The TIP includes actions for the Department focused on building an understanding of mental health, preventive health and early childhood health needs for Tasmanian Aboriginal people.

Lesbian, Gay, Bisexual, Transgender and Gender Diverse, Intersex, Queer, Asexual +

The Department's Lesbian, Gay, Bisexual, Transgender and Gender Diverse, Intersex, Queer and Asexual + (LGBTIQA+) Reference Group meets three times a year to work collaboratively to improve health outcomes and access to health services for LGBTIQA+ Tasmanians. Membership includes representatives from the Department, community organisations, and LGBTIQA+ key groups.



The Department has developed an *LGBTIQA+ Action Plan 2024–2027* in consultation with community members. The Reference Group will oversee this and make regular reports on progress.

A one-page, plain language 'Report Card' is circulated annually through the LGBTIQA+ community via members of the Reference Group. This is a way to inform the community about the actions undertaken by the Department during the previous year.

Promotion of the Department of Health LGBTIQA+ Inclusive Healthcare learning resources is ongoing. As of 30 June 2024, over 6,000 staff had completed the online module.

Multicultural Communities

The Department funds the Australian Red Cross to deliver the statewide Bi-cultural Community Health Program. This program works within a community development framework, assisting newly arrived individuals, groups, and communities of migrant and refugee backgrounds. This enables communities to better understand and independently access the health system.

Healthy Tasmania funding has been provided to the Australian Red Cross to deliver the Connected Women Project. The goal of this project is to promote improved mental health and wellbeing by building and strengthening social connections. The project engages participants to co-design solutions to address barriers, using a strengths-based approach.

The Department's *Culture, Language and Health* learning resources were launched in May 2023. The resources include an online module, webpages with additional links and materials, and a discussion guide to support teams. These have been designed with local content for Departmental staff and the wider health and community sector.

The Migrant Support Network was established in 2020 to support the exchange of information related to COVID-19 and continues to meet with a broadened focus on health and wellbeing.

The Network provides a platform for collaboration, service coordination, and referral, sharing of training and resources, and advocacy to address the health needs and challenges experienced by people from migrant, refugee, and asylum seeker backgrounds. Membership includes representatives from health and community services, settlement services, government, and non-government sectors.

Establishment of a new Departmental Multicultural Health Reference Group was agreed by the Health Executive in January 2024. The Reference Group will support a coordinated approach to responding to health and wellbeing issues for people with migrant and refugee backgrounds. It will include representatives from key community sector organisations, and the first meeting will take place in 2024.

6. Compliance

Compliance

Infrastructure Programming and Delivery

North West Hospitals

Projects continued at both NWRH and MCH throughout the year, including:

- Planning continued for the new \$40 million Mental Health Precinct at the NWRH, which will replace the ageing Spencer Clinic.
- An additional 44 parking spaces were delivered to help address current parking pressures, including 24 spaces in an extension to the existing ground level carpark at NWRH.
- Significant works continued at MCH on the \$41 million redevelopment of the outpatients clinics and operating theatres.
- Final fit-out of the electrical, hydraulic, and mechanical services for the new outpatients clinics and operating theatres was completed, and a demountable building to house a temporary Central Sterile Supply Department has been installed. This will support the staged opening of the new facilities, scheduled for early 2025.



Launceston General Hospital

Several major milestones in the LGH redevelopment were achieved this year, including:

- Construction of the new \$15 million elevated helicopter landing site began in September 2023. The helideck was installed in March 2024, and the aerobridge into the hospital was installed in May 2024. The new helicopter landing site is due to be completed in the second half of 2024.
- Planning for the new Northern Mental Health Precinct continued, and design workshops were held with key stakeholders.
- Planning and design began for a new multistorey carpark that will make it easier for patients, staff, and visitors to access the hospital and the expanded services that the LGH Masterplan will deliver.
- The former Anne O'Byrne building was demolished to prepare the site for future development.
- Planning and design for the expansion and redesign of the Acute Care Zone is underway.
- Essential upgrades to the heating, ventilation, and air conditioning system were completed to improve performance of the air conditioning and cooling systems at the LGH.

Royal Hobart Hospital

Considerable progress on the RHH redevelopment was achieved this year, including:

- The second stage of the new Endoscopy Unit was completed and started accepting patients in mid-2023. Construction of enabling and transitional projects to support Phase 2 of the Emergency Department Expansion Project also began in the second half of 2023. This includes the creation of a new staff amenities area and some demolition works for the transition of the ED location ahead of main works.
- Planning and design for a major redevelopment of A-Block continued during the year. Concept designs for the highly complex project, which includes replacement of the roof and façade and internal upgrades to clinical areas, are expected to be completed in the next financial year.
- Works to install a new linear accelerator in the Holman Clinic were delivered during the year. The construction of the new \$7 million CT Angiography Suite has also been completed, and equipment will be commissioned in the second half of 2024.
- Works to deliver the \$22 million pharmacy redevelopment began in late 2023 and made significant progress during the year. The project will deliver a state-of-the-art hospital pharmacy, including sterile pharmaceutical production facilities, to meet statewide demand.

Mental Health

Work to deliver the new St Johns Park Mental Health Facility continued during the year. The design for the centre, which will house a range of community-based services as well as 15 short stay beds and a Tasmanian Eating Disorders Clinic, has been finalised. The preferred construction contractor was announced in November 2023 with construction expected to begin in late 2024.

Ambulance Tasmania

Progress towards delivering new ambulance stations around the State continued throughout the year. New rural ambulance stations at Beaconsfield and Queenstown were completed at the end of 2023, and work began on the new Oatlands ambulance station in early 2024.

The Department is continuing to consult with the Bicheno community to identify a site for the new Bicheno ambulance station that balances Ambulance Tasmania's operational needs with community feedback.

Works continues on two state-of-the-art superstations at Burnie and Glenorchy, with both stations expected to be completed in the second half of 2024.

Initial work to deliver another four ambulance stations also began in mid-2024. The new ambulance stations will be located at Cygnet, Snug, Legana, and King Island.

District Hospitals and Community Health Centres

During the year, improvements and upgrades were progressed at district hospitals and community health centres around the State.

Works to deliver a new eight-bed residential aged care wing at the Midlands Multipurpose Health Centre began in January 2024 and building work is due to be completed by the end of 2024.

Planning has started for Stage 2 of the Kingston Community Health Centre, which will deliver increased services to meet growing demand in the community. A lead designer for the project is expected to be appointed in mid-2024.

For further information on Infrastructure expenditure, refer to page 263.

Asset Management

The Asset Management Unit oversees the Department's portfolio of infrastructure assets, including facilities, plant, and equipment. The Unit is committed to improving our management and planning practices to ensure our assets deliver safe, high-quality healthcare services to the Tasmanian community.

The new Asset Information Management System (AIMS) is now live. This tool comprises a register of the Department's buildings, plant, and equipment assets in addition to medical equipment assets which are expected to be imported into this system. AIMS allows for a consolidation of asset data, clearer planning, and schedules of asset replacement. It will extend to the capture and planning of maintenance and compliance tasks related to plant and equipment.

Masterplanning

Infrastructure masterplanning provides the framework to make the best use of our land and buildings, and to maximise opportunities for future development that supports high-quality health services into the future. During the year, masterplanning progressed in two key areas.

The North West Hospitals Masterplan provides a blueprint for developing and managing health infrastructure in the North West over the next 20 years. It complements clinical service planning led by the Health Planning Unit through the *Long-Term Plan for Healthcare in Tasmania 2040*, and the *North West Clinical Services Profile*. The Draft Masterplan for the North West Hospitals was released in April 2023 for community consultation. It includes plans for the North West Regional and Mersey Community hospitals. The final North West Hospitals Masterplan is scheduled for release in the second half of 2024.

In the South, a draft masterplan was released for the development of a Health and Wellbeing Precinct at St Johns Park in New Town. The Masterplan will propose the heritage-sensitive revitalisation of the site and provide contemporary facilities for mental health, subacute and community care services to meet forecast future demand.

Work on the next stage of the Masterplan has commenced, with a draft final Masterplan expected to be released in late 2024. Of critical importance to the Masterplan is preserving the

built and cultural heritage of the site. As part of its plans for the long-term use of the site, the Department has committed to updating the Conservation Management Plan for the Precinct.

Medical Equipment and Asset Management Framework

Medical equipment plays an integral role in the delivery of health services. As essential tools for our health specialists, medical equipment must be professionally managed. A statewide Medical Equipment Asset Management Framework (MEAMF) has continued to be developed to better plan, acquire, operate, and dispose of medical equipment across the Department.

The development of a multi-year rolling medical equipment Asset Management Plan has commenced and will incorporate the opportunities for improvement, risk, and mitigation strategies identified in the previously completed maturity assessment.

The combination of adopting the MEAMF and Asset Management Plan will enable a strategic asset lifecycle management approach to maintaining medical equipment across the State and enable more effective forward planning.

Business Improvements

As part of our commitment to health and safety, the Department has implemented a Contractor Registration and Management System (CRMS) for contractors who work at our properties. The CRMS provides a portal for contractors to complete site inductions, record their mandatory training and qualifications, and register when they arrive and leave our sites. It replaces outdated registration systems with a centralised digital system that provides real-time information about contractor compliance and which contractors are working on site.

As an important safety initiative, a new online portal has been introduced to house asbestos registers for all Departmental properties around the State. The new portal provides easy access to information for contractors who undertake work in our buildings where the existence of asbestos is known or is likely to exist, providing the necessary information for contractors to undertake their work safely.

Commercial Services

The Commercial Services branch manages the commercial and contractual arrangements for the Department's property portfolio, fleet operations and capital infrastructure delivery procurement. The Fleet Services unit manages the Department's vehicle fleet, including the Ambulance Tasmania fleet. The Accommodation Services unit manages the Department's commercial and residential rental activities and office space planning. It ensures office environments are delivered in line with service delivery requirements and the Tasmanian Government *Office Accommodation Fit Out Guideline*. The Contract Services unit provides procurement services to government contracting and purchasing activities for projects under the Department's Capital Infrastructure Program.

Fleet Management

The Fleet Services team manages the Department's motor vehicle fleet of 950 leased light vehicles, comprising 745 operational vehicles and 205 executive vehicles. It also manages 110 Type 1 ambulances for Ambulance Tasmania. All ambulances are serviced at twice the frequency of the recommended service interval under the manufacturers service and warranty plan. Additional comprehensive service and safety checks are conducted at 210,000 kilometres to ensure they are safe and fit to continue service.

The Department's transition to a statewide approach for managing our vehicle fleet continued during the year. A dedicated team has been established to streamline services and create a consistent approach to managing the fleet.

Commercial Property Portfolio Management

The Accommodation Services team is responsible for managing 250 lease and licence agreements (both inwards and outwards) across the State. During 2023–24, 17 leases/licences were executed or renewed by the Crown as lessee or licensee of the property. Similarly, 35 leases/licences were executed by the Crown as the lessor or licensor. One property was disposed of during the year.

The team continued to implement the Hobart CBD Accommodation Plan during 2023–24 to see the Department's administrative activities reorganised into a series of 'hub' buildings dedicated to a particular function. Over 600 staff members were moved in 2023–24 as the Hobart CBD Accommodation Plan was implemented.

Residential Accommodation

The Department is finalising a statewide approach to managing residential accommodation for staff. Staff accommodation, including the negotiation of leases and rent, was previously managed in each region. The centralised model will help the Department manage residential accommodation more efficiently, provide a consistent approach to staff accommodation, and help meet demand and support staff retention in the future.

The Residential Accommodation Reform team was managing a total of 320 residential properties at the end of June 2024. Of this number, 17 were owned and 303 were leased from other parties.

The team also manages a leased 50-room hotel (Fountainside) for key healthcare worker accommodation in the South.

The Department continues to collaborate with Homes Tasmania on accommodation initiatives to assist with the *Tasmanian Housing Strategy Action Plan* and develop a framework for key worker rental accommodation.

This work saw Homes Tasmania purchase the redeveloped former Aberdeen Court Motel in Punchbowl, Launceston, in 2023–24 that will now deliver 24 fully furnished units of accommodation for health workers in northern Tasmania.

Contract Services

The Contract Services team supports the Department's Infrastructure division to maintain good procurement practices and ensure compliance with mandatory procurement requirements in line with the Tasmanian Government purchasing framework, while ensuring that procurement methods are responsive and appropriately tailored to Infrastructure's needs.

In 2023–24, the Contract Services team facilitated 213 new procurements, with a combined value of approximately \$200 million. A total of 159 contracts with a combined value of approximately \$100 million were awarded during the year. The team also implemented the various changes to Tasmanian Government procurement and contracting policies across Infrastructure, including introduction of the new amended AS 4000 contracts.

Consultancies, Contracts, and Tenders

The Department ensures procurement is undertaken in accordance with the mandatory requirements of the Treasurer's Instructions relating to procurement, including that Tasmanian businesses are given every opportunity to compete for business.

There were no contract extensions approved pursuant to Treasurer's Instruction PP-6.

Summary of Participation by Local Businesses

The table below provides a summary of the level of participation by local businesses for contracts, tenders, and/or quotations with a value of \$50,000 or over.

Table 35: Summary of Contracts, Tenders, and Bids

Total number of contracts awarded	201
Total number of contracts awarded to Tasmanian businesses	101
Value of contracts awarded ^{1,2}	\$597,115,759
Value of contracts awarded to Tasmanian businesses ^{1,2}	\$223,847,743
Total number of tenders called and/or quotation processes run	53
Total number of bids and/or written quotations received	331
Total number of bids and/or written quotations received from Tasmanian businesses	145

Notes:

1. In accordance with the requirements of the Treasurer's Instructions, the values in this table do not include the value of any options to extend.
2. All values exclude GST.

Consultancies Awarded

The table below provides a summary of consultancies awarded during 2023–24 with a value of \$50,000 or over.

Table 36: Summary of Consultancies Awarded¹

Consultant Name	Location	Consultancy Description	Period of Consultancy	Total Value \$ ²
Alexander James and Partners	TAS	Safety and Security Design Specifications for Department EDs	20/03/2024– 30/04/2024	61,250
Australian Council on Healthcare Standards	NSW	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025	0 ⁵
			Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵
Australian National University	ACT	North West Workforce Plan	01/12/2023– 01/09/2024	245,000
BDO (Tas) Pty Ltd	TAS	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025	0 ⁵
			Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵
Before Creative	TAS	Winter Strategy 2024 public information campaign	08/04/2024– 31/08/2024	299,864
CTG Security Matrix Pty Ltd	SA	Consultancy Services – Upgrade and Replacement of Electronic Security Systems in Wilfred Lopes Centre	04/04/2024– 31/08/2025	249,375
Deloitte Touche Tohmatsu	NSW ³	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025	0 ⁵
			Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵
Emerson Health Pty Ltd	TAS	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025	0 ⁵
			Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵
Impact Collaborative Pty Ltd	VIC	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025	0 ⁵
			Option to extend ⁴	

Consultant Name	Location	Consultancy Description	Period of Consultancy	Total Value \$²
			01/10/2025– 30/09/2031	0 ⁵
Ignite Project Services	NSW	Project Management and Consultancy Services	01/07/2023– 30/06/2024	2,720,490
Institute for Healthy Communities Australia Certification Pty Ltd	QLD	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025 Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵ 0 ⁵
KP Health (Aus) Pty Ltd	TAS	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025 Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵ 0 ⁵
KPMG	NSW ³	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025 Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵ 0 ⁵
Meghan Bond	TAS	Evaluation Consultancy Services – Evaluating the Access to Health Services Project	14/06/2024– 30/09/2026	100,000
Murdoch Children's Research Institute (MCRI)	VIC	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025 Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵ 0 ⁵
Paxon Consulting Group Pty Ltd	NSW ³	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025 Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵ 0 ⁵
Ruddicks Chartered Accountants	TAS	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025 Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵ 0 ⁵

Consultant Name	Location	Consultancy Description	Period of Consultancy	Total Value \$ ²
Sandstone Services Pty Ltd	VIC	Consultancy-HRIS Program and Program Steering Committee	30/04/2024– 28/02/2025	240,000
Sustain Health Consulting Pty Ltd	NSW	CAMHSNW – Agency Nurse	23/10/2023– 07/04/2024	130,127
WLF Accounting & Advisory	TAS	Consultancy Services Panel (Audit, Tax, Clinical Expert)	01/10/2023– 30/09/2025 Option to extend ⁴ 01/10/2025– 30/09/2031	0 ⁵ 0 ⁵

Notes:

1. Where an overarching procurement process exists (for example Common Use Contracts and Agency Panel arrangements) individual engagements are not reported.
2. All values exclude GST.
3. An organisation whose principal place of business is not in Tasmania but has a permanent office or presence in Tasmania and employs Tasmanian workers.
4. The period of a contract for reporting purposes includes the value, or estimated value, of any possible options to extend. Where applicable, the principal period of the contract is identified as well as any options to extend; this does not signify that the options have been or will be exercised.
5. A '0' contract value signifies a contract for which a value for each supplier cannot be estimated, being dependent on future purchasing patterns.

Contracts Awarded¹

The table below provides a summary of contracts awarded during 2023–24 with a value of \$50,000 or over, excluding consultancy contracts.

Table 37: Contracts Awarded

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$ ²
1 Medical Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
3M Australia Pty Ltd	NSW ³	Supply of Patient Monitoring Products	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2029	0 ⁵ 0 ⁵
ACM Recruitment Pty Ltd	NSW	Allied Health Locum Panel	01/11/2023– 31/10/2026 Option to extend ⁴ 01/11/2026– 31/10/2032	0 ⁵ 0 ⁵
ACM Recruitment Pty Ltd	NSW	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵
Affinity Nursing Recruitment Pty Ltd	QLD	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵
AHP Medical	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵
All Line (Tas) Pty Ltd T/A Virtue Plus	TAS	Provision of Food & Beverage Products	01/06/2024– 31/05/2025 Option to extend ⁴ 01/06/2025– 31/05/2027	0 ⁵ 0 ⁵
Ambu Australia Pty Ltd	NSW	Supply of Patient Monitoring Products	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2029	0 ⁵ 0 ⁵

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Ansell Limited	VIC	Gloves – Medical and General	01/03/2024– 28/02/2027 Option to extend ⁴ 01/03/2027– 28/02/2031	0 ⁵ 0 ⁵
Asahi Beverages Pty Ltd	TAS	Provision of Food & Beverage Products	01/06/2024– 31/05/2025 Option to extend ⁴ 01/06/2025– 31/05/2027	0 ⁵ 0 ⁵
Ashgrove Cheese Pty Ltd	TAS	Provision of Food & Beverage Products	01/06/2024– 31/05/2025 Option to extend ⁴ 01/06/2025– 31/05/2027	0 ⁵ 0 ⁵
Atris Pty Ltd	NSW	Supply of Patient Monitoring Products	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2029	0 ⁵ 0 ⁵
Aussie Locums Pty Ltd	QLD	Allied Health Locum Panel	01/11/2023– 31/10/2026 Option to extend ⁴ 01/11/2026– 31/10/2032	0 ⁵ 0 ⁵
Baxter Healthcare Pty Ltd	NSW ³	Extension to the Pharmaceutical Compounding contract (DHHS-5728A)	26/07/2023– 25/07/2024	4,808,000
Beamtree Pty Ltd	NSW	RippleDown Software – RHH Pathology Auditing Tool	01/09/2023– 31/08/2028	698,000
Beckman Coulter Australia Pty Ltd	NSW	Diagnostic Flow Cytometry Workstation	01/07/2023– 30/06/2030	704,760

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Best Practice Medical	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
Bidfood Australia Ltd	NSW ³	Provision of Food & Beverage Products	01/06/2024–31/05/2025 Option to extend ⁴	0 ⁵
			01/06/2025–31/05/2027	0 ⁵
BluePrint Medical Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
			Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0^{5}
Blugibbon Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
			Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0^{5}
BSH Electrical Pty Ltd	TAS	Cabling – NWPB ICT Comms Room	14/11/2023–16/02/2024	206,562
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	01/11/2023–21/11/2023	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	22/11/2023–12/12/2023	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	13/12/2023–02/01/2024	79,025

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	03/01/2024–23/01/2024	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	24/01/2024–13/02/2024	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	14/02/2024–05/03/2024	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	06/03/2024–26/03/2024	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	27/03/2024–16/04/2024	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	17/04/2024–07/05/2024	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	08/05/2024–28/05/2024	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	29/05/2024–18/06/2024	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	19/06/2024–09/07/2024	79,025
Calvary Health Care Tasmania Limited	TAS	Provision of Public Palliative Care Bed Days	10/07/2024–30/07/2024	79,025

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Cardinal Health Australia 316 Pty Ltd	NSW ³	Supply of Patient Monitoring Products	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2029	0 ⁵ 0 ⁵
Cardinal Health Australia 503 Pty Ltd	NSW ³	Sequential Compression Devices and Consumables	01/11/2023– 31/10/2026 Option to extend ⁴ 01/11/2026– 31/10/2032	2,333,000 4,667,000
Careers Connections International Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵
Careers Connections International Pty Ltd	NSW	Allied Health Locum Panel	01/11/2023– 31/10/2026 Option to extend ⁴ 01/11/2026– 31/10/2032	0 ⁵ 0 ⁵
Carl Zeiss Pty Ltd	NSW	RHH – Neurosurgery Microscope	03/11/2023 ⁸	945,465
Charterhouse Medical Pty Ltd	NSW ³	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵
Coca-Cola Europacific Partners Australia Pty Ltd (CCEP)	NSW ³	Provision of Food & Beverage Products	01/06/2024– 31/05/2025 Option to extend ⁴ 01/06/2025– 31/05/2027	0 ⁵ 0 ⁵

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Collar Talent Group Pty Ltd	VIC	Allied Health Locum Panel	01/11/2023– 31/10/2026 Option to extend ⁴	0 ⁵
			01/11/2026– 31/10/2032	0 ⁵
Connect Staffing Group	WA	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027– 31/05/2033	0 ⁵
Connected Medical Solutions T/A My Emergency Doctor	TAS	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴	0 ⁵
			01/10/2026– 30/09/2028	0 ⁵
Contact Electrical Pty Ltd	TAS	LGH Substation C Switchboard Replacement	01/12/2023– 29/03/2025	978,029
Contact Electrical Pty Ltd	TAS	North Eastern Soldiers Memorial Hospital – Nurse Call (& WI-FI) Upgrade	27/03/2024– 26/09/2024	397,281
Cornerstone Medical Recruitment Pty Ltd	QLD	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴	0 ⁵
			01/10/2026– 30/09/2028	0 ⁵
Cornerstone Medical Recruitment Pty Ltd	QLD	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027– 31/05/2033	0 ⁵

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Crayon Australia Pty Ltd	NSW	CommVault Support and Maintenance	01/10/2023– 30/09/2026	578,154
			Option to extend 01/10/2026– 30/09/2028	402,084
Cripps Nubake Pty Ltd	TAS	Provision of Food & Beverage Products	01/06/2024– 31/05/2025	0 ⁵
			Option to extend ⁴ 01/06/2025– 31/05/2027	0 ⁵
Degree C Pty Ltd	TAS	LGH-Supply and Installation of Chiller Units	16/10/2023– 03/06/2024	4,032,537
Diagnostic Services Pty Ltd	TAS	Diagnostic Breast Imaging Pathology Services	15/01/2024– 15/01/2025	88,000
Data#3 Limited	TAS	Splunk Cloud Cybersecurity Subscription renewal	21/06/2024– 20/06/2025	337,339
Dedalus DH Australia Pty Limited	QLD	Support and Managed Services for iPatient Manager and iPharmacy software systems	14/02/2024– 30/06/2026	5,317,691
			Option to extend 01/07/2026– 30/06/2030	5,317,691
Delegate Software Australia Pty Ltd	VIC	Electronic Meal Management System (EMMS)	15/01/2024– 14/01/2027	1,081,090
			Option to extend 15/01/2027– 14/01/2034	1,805,446
DNA Recruit Pty Ltd (Trading as DNA Medical Recruitment)	NSW	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027	0 ⁵
			Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵
DNA Recruit Pty Ltd (Trading as DNA Medical Recruitment)	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026	0 ⁵
			Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Dr Oncall Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
Dr Recruitment Pty Ltd T/A Verus People Doctors	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
Elective Healthcare Recruitment Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
Elevate Medical Recruitment Pty Ltd	QLD	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
Endosoft Pty Ltd	NSW	EndoVault Upgrade Project	17/07/2023–30/06/2024	69,583
Evolve Talent Pty Ltd	NSW	Agency Nurses and Midwives Panel	01/06/2024–31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027–31/05/2033	0 ⁵
Fairbrother Pty Ltd	TAS	North West Regional Hospital HVAC Replacement – Stage 1, Principal Contractor	09/02/2024–13/02/2026	7,910,385

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Fairbrother Pty Ltd	TAS	Anne O'Byrne Precinct Demolition	21/11/2023– 04/07/2025	5,167,322
Fairbrother Pty Ltd	TAS	Principal Contractor – North West Renal Satellite Unit – Sterile Stock Room Project	17/01/2024– 10/05/2024	249,635
Fairbrother Pty Ltd	TAS	Principal Contractor – NWRH Loading Dock Expansion	26/03/2024– 30/08/2024	308,467
First Choice Care Pty Ltd	QLD	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵
First Choice Doctors Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵
Flinders University	SA	Palliative Care Education and Training Services	14/11/2023– 14/11/2025	540,000
Fresh Cut (Tas) Pty Ltd	TAS	Provision of Food & Beverage Products	01/06/2024– 31/05/2025 Option to extend ⁴ 01/06/2025– 31/05/2027	0 ⁵ 0 ⁵
Freshline Tasmania Pty Ltd	TAS	Provision of Food & Beverage Products	01/06/2024– 31/05/2025 Option to extend ⁴ 01/06/2025– 31/05/2027	0 ⁵ 0 ⁵
Frontline Mind Pty Ltd	TAS	Elevate Management Development Program	01/07/2024– 30/06/2028 Option to extend 01/07/2028– 30/06/2030	691,000 759,240

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
GE Healthcare Australia Pty Ltd	VIC ³	Diagnostic Breast Imaging Service – One Full Field Digital Mammography Unit	19/08/2024– 18/08/2034	450,000
Global Medics Pty Ltd	NSW ³	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵
Go Locum Pty Ltd	TAS	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵
Hansen Yuncken Pty Ltd	TAS	3D Neurology Upgrade – Royal Hobart Hospital	14/12/2023– 04/07/2024	1,049,900
Hardings Hotmix Pty Ltd	TAS	North West Regional Hospital Carpark Extension	29/08/2023– 18/12/2023	225,454
Head Medical	UK	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵
Health One Consulting Pty Ltd	NSW	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵
HealthCare Software Pty Ltd	TAS	Clinical Suite Software – Discharge Summary Enhancement	15/01/2024– 30/06/2024	240,000

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Healthcare Australia Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023–30/09/2026 Option to extend ⁴ 01/10/2026–30/09/2028	0 ⁵ 0 ⁵
Hunter New England Local Health District, T/A Everymind	NSW	Review of Early Distress Supports and Development of Distress Brief Intervention Model for Trial in Tasmania	21/09/2023–30/06/2024	99,714
Hutchinson Builders Pty Ltd	TAS	Royal Hobart Hospital – Pharmacy Redevelopment – Principal Contractor	02/11/2023–19/06/2025	15,792,158
Innovate Medical Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023–30/09/2026 Option to extend ⁴ 01/10/2026–30/09/2028	0 ⁵ 0 ⁵
International Teleradiology Corporation Pty Ltd	SA	Teleradiology Services – Oral Health Services	03/08/2023–02/08/2026	150,000
Interpath Services Pty Ltd	VIC	Blood Collection Tubes	01/07/2024–30/06/2027 Option to extend 01/07/2027–30/06/2033	525,894 1,051,788
Intuit Technologies Pty Ltd	TAS	Citrix Universal Hybrid MultiCloud Subscriptions	08/04/2024–07/04/2027	276,397
Intuit Technologies Pty Ltd	TAS	Vmware Support and Maintenance Service	01/02/2024–31/01/2027 Option to extend 01/02/2027–31/01/2029	1,375,091 916,727

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Intuit Technologies Pty Ltd	TAS	Immuniser Online Portal	29/08/2023– 31/03/2024	70,560
Intuit Technologies Pty Ltd	TAS	Rapid Access (Tap On) foundational capability to support Digital Health Transformation Horizon 1	30/10/2023– 29/10/2026	215,594
Intuit Technologies Pty Ltd	TAS	Citrix Support and Maintenance	01/10/2023– 30/09/2026 Option to extend 01/10/2026– 30/09/2028	1,759,118 1,172,746
IPSec Pty Ltd	VIC	Identity and Access Management (IdAM) Replacement	03/04/2024– 03/04/2027 Option to extend 04/04/2027– 04/04/2033	318,885 14,279,573
JD & S Faulkner T/A Faulkner Building	TAS	Georgetown Hospital – Wet Area Rehabilitation	04/09/2023– 23/12/2023	194,051
Jobwire Australia Pty Ltd	QLD	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵
Jon & Jon Consulting Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵
Kemp Recruitment Pty Ltd	NSW	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
K&L Gates	VIC	ICT Commercial Engagement Services	09/10/2023– 17/03/2025	600,000
Limelight Consulting Group Pty Ltd	NSW	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵
Limelight Consulting Group Pty Ltd	NSW	Allied Health Locum Panel	01/11/2023– 31/10/2026 Option to extend ⁴ 01/11/2026– 31/10/2032	0 ⁵ 0 ⁵
Locum Life Recruitment Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵
Macquarie Builders Pty Ltd	TAS	Principal Contractor – Oatlands Ambulance Station	09/02/2024– 25/10/2024	2,750,789
Macquarie Builders Pty Ltd	TAS	Head Contractor – Construction of the New 8 Bed Wing at the Midlands Multi-Purpose Health Centre	15/01/2024– 08/11/2024	2,068,346
Maintenance Systems Pty Ltd	TAS	Burnie Parkside Precinct Façade Project	31/10/2023– 30/06/2024	1,966,940
Medacs Healthcare	NSW	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵
Medacs Healthcare	NSW	Agency Nurse – 3 month placement	29/01/2024– 26/04/2024	85,850

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Medipeople Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
MediRecruit Australia Pty Ltd	VIC	Allied Health Locum Panel	01/11/2023–31/10/2026 Option to extend ⁴	0 ⁵
			01/11/2026–31/10/2032	0 ⁵
Mediserve Pty Ltd	WA	Agency Nurses and Midwives Panel	01/06/2024–31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027–31/05/2033	0 ⁵
Medline International Two Australia Pty Ltd	NSW ³	Gloves – Medical and General	01/03/2024–28/02/2027 Option to extend ⁴	0 ⁵
			01/03/2027–28/02/2031	0 ⁵
Medrecruit International LP	QLD	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
			01/10/2026–30/09/2028	0 ⁵
Melbourne Emergency & Trauma Specialists Pty Ltd	VIC	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
			01/10/2026–30/09/2028	0 ⁵
MGC Diagnostics Australia Pty Ltd	VIC	Respiratory Laboratory Information System	17/07/2023–16/07/2026 Option to extend	121,133
			17/06/2026–16/07/2028	29,931

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Mountain Creek Outdoors	TAS	Ambulance Tasmania – Wilderness Paramedics Personal Protective Clothing and Equipment.	07/12/2023 ⁶	135,000
MTM Technologies Pty Ltd	VIC ³	Royal Hobart Hospital – Pharmacy Redevelopment – 12 Pass Through Hatches	07/03/2024– 17/06/2024	360,332
My Clinic Plus Pty Ltd	TAS	Medicare Urgent Care Clinic – Steele Street Devonport	11/12/2023– 10/12/2026	5,197,069
Nectar Healthcare Pty Ltd	NSW	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵
Nectar Healthcare Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵ 0 ⁵
Nectar Healthcare Pty Ltd	NSW	Agency Nurse – 3 month placement	26/02/2024– 12/05/2024	92,539
Nectar Healthcare Pty Ltd	NSW	Agency Nurse – 3 month placement	05/02/2024– 28/04/2024	85,345
Nectar Healthcare Pty Ltd	NSW	Agency Nurse – 3 month placement	29/01/2024– 26/04/2024	81,981
Nurse Recruitment Pty Ltd T/A Verus People Nursing	NSW	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Nutritious Cuisine (Australia) Pty Ltd	QLD ³	Provision of Food & Beverage Products	01/06/2024– 31/05/2025	0 ⁵
			Option to extend ⁴ 01/06/2025– 31/05/2027	0 ⁵
O&M Halyard Australia Pty Ltd	NSW	Gloves – Medical and General	01/03/2024– 28/02/2027	0 ⁵
			Option to extend ⁴ 01/03/2027– 28/02/2031	0 ⁵
Ochre Health Pty Ltd	NSW ³	Medicare Urgent Care Clinics – Northern and Southern Tasmania	30/10/2023– 29/10/2026	4,425,144
Ochre Health Pty Ltd	NSW ³	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026	0 ⁵
			Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵
Omega Medical Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026	0 ⁵
			Option to extend ⁴ 01/10/2026– 30/09/2028	0 ⁵
Omega Medical Pty Ltd	NSW	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027	0 ⁵
			Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵
Otis Elevator Company Pty Ltd	TAS	New patient lift for the Launceston General Hospital elevated helicopter landing site project	20/09/2023– 03/05/2024	549,900

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
P & F Boxy Pty Ltd trading as Atmos Medical	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
Paragon Medics Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
Parker Healthcare Pty Ltd	VIC	Supply of Patient Monitoring Products	01/06/2024–31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027–31/05/2029	0 ⁵
Peak Medical Recruiting Pty Ltd	ACT	Allied Health Locum Panel	01/11/2023–31/10/2026 Option to extend ⁴	0 ⁵
			01/11/2026–31/10/2032	0 ⁵
Peak Medical Recruiting Pty Ltd	ACT	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
			01/10/2026–30/09/2028	0 ⁵
PFD Food Services Pty Ltd	TAS	Provision of Food & Beverage Products	01/06/2024–31/05/2025 Option to extend ⁴	0 ⁵
			01/06/2025–31/05/2027	0 ⁵
Philips Electronics Australia Ltd	SA	RIS-PACS system	25/10/2023–25/10/2026	650,000

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Prescript Recruitment Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
Pulse Staffing Australia Pty Ltd	VIC	Agency Nurses and Midwives Panel	01/06/2024–31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027–31/05/2033	0 ⁵
Randstad Pty Limited	NSW ³	Agency Nurses and Midwives Panel	01/06/2024–31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027–31/05/2033	0 ⁵
Redstone Medical Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
			Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0^{5}
Reitsema Packaging Pty Ltd	TAS	Provision of Food & Beverage Products	01/06/2024–31/05/2025 Option to extend ⁴	0 ⁵
			01/06/2025–31/05/2027	0 ⁵
Rod Jager Consulting	TAS	Qlik Support and Maintenance	01/02/2024–31/01/2025	180,670
Rotor-Lift Pty Ltd	TAS	Supply of Interim Helicopter Rescue Services	15/01/2024–11/01/2026	33,082,496

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Royal Flying Doctor Service of Australia (Southern Eastern Section)	NSW ³	Supply of Interim Fixed-Wing Emergency Air Ambulance Services	15/01/2024– 12/01/2025	3,736,751
			13/01/2025– 11/01/2026	3,736,751
Safety Suite	VIC	HR Case Management System (HRCMS) – Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse.	28/03/2024– 27/03/2027	545,000
Salt Medical Recruitment Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴	0 ⁵
			01/10/2026– 30/09/2028	0 ⁵
Salt Medical Recruitment Pty Ltd	NSW	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027– 31/05/2033	0 ⁵
Scope-Medical Recruitment Pty Ltd	VIC	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴	0 ⁵
			01/10/2026– 30/09/2028	0 ⁵
Searson Buck Group Pty Ltd	TAS	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027– 31/05/2033	0 ⁵

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Searson Buck Group Pty Ltd	TAS	Allied Health Locum Panel	01/11/2023– 31/10/2026 Option to extend ⁴	0 ⁵
			01/11/2026– 31/10/2032	0 ⁵
Sentry Medical Pty Limited T/A Aaxis Pacific	VIC	Supply of Patient Monitoring Products	01/06/2024– 31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027– 31/05/2029	0 ⁵
Siemens Healthcare Pty Ltd	VIC ³	NWRH – Magnetic Resonance Imager (MRI) – Service and Maintenance	27/11/2023– 21/09/2026	424,146
Siemens Healthcare Pty Ltd	VIC ³	LGH – CT Scanner	01/03/2024– 28/02/2034	4,698,976
Skilled Medical Pty Ltd	VIC	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027– 31/05/2033	0 ⁵
Skilled Medical Pty Ltd	VIC	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴	0 ⁵
			01/10/2026– 30/09/2028	0 ⁵
Slade Health Pty Ltd	VIC	Extension to the Pharmaceutical Compounding contract (DHHS-5728A)	26/07/2023– 25/07/2024	30,192,000
STAT Recruitment	NZ	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023– 30/09/2026 Option to extend ⁴	0 ⁵
			01/10/2026– 30/09/2028	0 ⁵

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Stubbs Constructions Pty Ltd	TAS	West Coast District Hospital Aged Care, Emergency Department entrance and resus room access ambulance bay.	17/10/2023–09/09/2025	2,067,994
Stubbs Constructions Pty Ltd	TAS	Construction – NWPH ICT Comms Room	16/11/2023–16/01/2024	191,490
Support2Health Pty Ltd	WA	Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	01/11/2023–30/09/2026 Option to extend ⁴ 01/10/2026–30/09/2028	0 ⁵ 0 ⁵
Synateq Pty Ltd	TAS	Family Violence Counselling and Support Information Management System	15/08/2023–30/11/2024 Option to extend 01/12/2024–30/11/2026	26,120 26,120
Talent Quarter Pty Ltd	NSW	Agency Nurses and Midwives Panel	01/06/2024–31/05/2027 Option to extend ⁴ 01/06/2027–31/05/2033	0 ⁵ 0 ⁵
Tascon Constructions Pty Ltd	TAS	Principal Contractor – Level 1, 22 Elizabeth St, Hobart Office Refurbishment	24/08/2023–08/03/2024	2,585,310
Tasmanian Island Produce Pty Ltd (Island Curries)	TAS	Provision of Food & Beverage Products	01/06/2024–31/05/2025 Option to extend ⁴ 01/06/2025–31/05/2027	0 ⁵ 0 ⁵
Telstra Health Pty Ltd	VIC ³	Health Central Data Warehouse – Support and Maintenance	01/07/2024–30/06/2027 Option to extend 01/07/2027–30/06/2029	392,798 281,898

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Trapeze Group Asia Pacific Pty Ltd	QLD	Maintenance and Support – In-Vehicle Information System	01/11/2023– 31/10/2025	316,446
Unidex Consulting Pty Ltd T/A Unidex Healthcare	QLD	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵
University of Tasmania	TAS	Review Health Literacy Action Plan 2019-2024	14/11/2023– 30/06/2024	99,699
Veolia Environmental Services (Australia) Pty Ltd	TAS	Rapid Antigen Test Recycling	01/07/2024– 30/06/2027 01/07/2027– 30/06/2029	223,748 0 ⁵
Villa Healthcare Services Pty Ltd	TAS	Agency Nurses and Midwives Panel	01/06/2024– 31/05/2027 Option to extend ⁴ 01/06/2027– 31/05/2033	0 ⁵ 0 ⁵
Virtual Information Technology Pty Ltd	TAS	Linux Support and Maintenance Service	01/04/2024– 31/03/2027 Option to extend 01/04/2027– 31/03/2033	778,389 1,556,778
Vos Construction and Joinery Pty Ltd	TAS	Principal Contractor – Mersey Community Hospital Second Core Comms Room	27/09/2023– 29/02/2024	586,969
Vos Construction and Joinery Pty Ltd	TAS	LGH Additional CT Scanner Room	02/02/2024– 15/08/2024	1,217,840
Vos Construction and Joinery Pty Ltd	TAS	Head Contractor for the Launceston General Hospital Elevated Helicopter Landing Site (HLS)	27/09/2023– 14/10/2023	10,379,002

Contractor Name	Location	Contract Description	Period of Contract	Total Value \$²
Wavelength International Pty Ltd	NSW ³	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
Welch Allyn Australia Pty Ltd	NSW ³	Supply of Patient Monitoring Products	01/06/2024–31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027–31/05/2029	0 ⁵
Wilson Security Pty Ltd	VIC ³	Extension of the Provision of Security Services	01/02/2024–31/01/2025	11,400,000
Your Doctor Jobs Pty Ltd	TAS	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵
ZOLL Medical Australia Pty Ltd	NSW	Supply of Patient Monitoring Products	01/06/2024–31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027–31/05/2029	0 ⁵
Zonda Group Pty Ltd	NSW	Agency Nurses and Midwives Panel	01/06/2024–31/05/2027 Option to extend ⁴	0 ⁵
			01/06/2027–31/05/2033	0 ⁵
Zonda Group Pty Ltd	NSW	Provision of Services for the Engagement of Locum Medical Officers and	01/11/2023–30/09/2026 Option to extend ⁴	0 ⁵
		Recruitment of Medical Practitioners	01/10/2026–30/09/2028	0 ⁵

Notes:

1. Where an overarching procurement process exists (for example Common Use Contracts and Agency Panel arrangements) individual engagements are not reported.
2. All values exclude GST.
3. An organisation whose principal place of business is not in Tasmania but has a permanent office or presence in Tasmania and employs Tasmanian workers.
4. The period of a contract for reporting purposes includes the value, or estimated value, of any possible options to extend. Where applicable, the principal period of the contract is identified as well as any options to extend; this does not signify that the options have been or will be exercised.
5. A '0' contract value signifies a contract for which a value for each supplier cannot be estimated, being dependent on future purchasing patterns.
6. One-off purchase.

Direct/Limited Submission Sourcing

Treasurer's Instruction PP-2 provides the Head of Agency with the discretion, where specified circumstances exist, to approve the direct sourcing or seeking of limited submissions from a supplier or suppliers without the need to seek quotations or call for tenders.

The table below provides a summary of contracts awarded by the Department in 2023–24 as a result of a direct/limited submission sourcing process approved in accordance with Treasurer's Instruction PP-2.

Table 38: Contracts Awarded by Direct/Limited Submission Sourcing

Contractor Name	Contract Description	Reasons for Approval	Total Value \$^{1,2}
Baxter Healthcare Pty Ltd	Extension to the Pharmaceutical Compounding contract (DHHS-5728A)	Single Supplier	4,808,000
Beamtree Pty Ltd	RippleDown Software – RHH Pathology Auditing Tool	Additional goods/services from original supplier/representative	698,000
Before Creative	Winter Strategy 2024 public information campaign	Urgent Requirements	299,864
BSH Electrical Pty Ltd	Cabling – NWPH ICT Comms Room	Other Exceptional Circumstances	206,562
Carl Zeiss Pty Ltd	RHH – Neurosurgery Microscope	Single Supplier	945,465
Data#3 Limited	Splunk Cloud Cybersecurity Subscription renewal	Additional goods/services from original supplier/representative	337,339
Dedalus DH Australia Pty Limited	Support and Managed Services for iPatient Manager	Single Supplier	10,635,382

Contractor Name	Contract Description	Reasons for Approval	Total Value \$^{1,2}
	and iPharmacy software systems.		
Degree C Pty Ltd	LGH-Supply and Installation of Chiller Units	Other Exceptional Circumstances	4,032,537
Fairbrother Pty Ltd	Anne O'Byrne Precinct Demolition	Specialised Nature of Work	5,167,322
Flinders University	Palliative Care Education and Training Services	Single Supplier	540,000
GE Healthcare Australia Pty Ltd	Diagnostic Breast Imaging Service – One Full Field Digital Mammography Unit	Single Supplier	450,000
HealthCare Software Pty Ltd	Clinical Suite Software – Discharge Summary Enhancement	Additional goods/services from original supplier/representative	240,000
Intuit Technologies Pty Ltd	Rapid Access (Tap On) foundational capability to support Digital Health Transformation Horizon 1.	Single Supplier	215,594
Intuit Technologies Pty Ltd	Citrix Universal Hybrid MultiCloud Subscriptions	Additional goods/services from original supplier/representative	276,397
JD & S Faulkner T/A Faulkner Building	Georgetown Hospital – Wet Area Rehabilitation	Additional goods/services from original supplier/representative	194,051
Maintenance Systems Pty Ltd	Burnie Parkside Precinct Façade Project	Urgent Requirements	1,966,940
MTM Technologies Pty Ltd	Royal Hobart Hospital – Pharmacy Redevelopment – 12 Pass Through Hatches	Circumstances justify limiting suppliers	360,332
My Clinic Plus Pty Ltd	Medicare Urgent Care Clinic – Steele Street Devonport	Single Supplier	5,197,069
Otis Elevator Company Pty Ltd	New patient lift for the Launceston General Hospital elevated helicopter landing site project	Circumstances justify limiting suppliers	549,900

Contractor Name	Contract Description	Reasons for Approval	Total Value \$^{1,2}
Philips Electronics Australia Ltd	RIS-PACS system	Additional goods/services from original supplier/representative	650,000
Rotor-Lift Pty Ltd	Supply of Interim Helicopter Rescue Services	Urgent Requirements	33,082,496
Royal Flying Doctor Service of Australia (Southern Eastern Section)	Supply of Interim Fixed-Wing Emergency Air Ambulance Services	Urgent Requirements	7,473,502
Safety Suite	HR Case Management System (HRCMS) – Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse.	Single Supplier	545,000
Sandstone Services Pty Ltd	Consultancy-HRIS Program and Program Steering Committee	Urgent Requirements	240,000
Siemens Healthcare Pty Ltd	NWRH – Magnetic Resonance Imager (MRI) – Service and Maintenance	Additional goods/services from original supplier/representative	424,146
Slade Health Pty Ltd	Extension to the Pharmaceutical Compounding contract (DHHS-5728A)	Single Supplier	30,192,000
Stubbs Constructions Pty Ltd	Construction – NWRH ICT Comms Room	Other Exceptional Circumstances	191,490
Stubbs Constructions Pty Ltd	West Coast District Hospital Aged Care, Emergency Department entrance and resus room access ambulance bay.	Circumstances justify limiting suppliers	2,067,994
Sustain Health Consulting Pty Ltd	CAMHSNW – Agency Nurse	No responses/satisfactory responses	130,127
Telstra Health Pty Ltd	Health Central Data Warehouse – Support and Maintenance	Single Supplier	674,696

Contractor Name	Contract Description	Reasons for Approval	Total Value \$^{1,2}
Trapeze Group Asia Pacific Pty Ltd	Maintenance and Support – In-Vehicle Information System	Single Supplier	316,446
Vos Construction and Joinery Pty Ltd	LGH Additional CT Scanner Room	Circumstances justify limiting suppliers	1,217,840
Vos Construction and Joinery Pty Ltd	Head Contractor for the Launceston General Hospital Elevated Helicopter Landing Site (HLS)	Urgent Requirements	10,379,002
Wilson Security Pty Ltd	Extension of the Provision of Security Services	Additional goods/services from original supplier/representative	11,400,000

Notes:

1. The values in this table include the value, or estimated value, of any possible options to extend.
2. All values exclude GST.

Disaggregation Exemptions

Treasurer's Instruction PF-2 provides the Head of Agency with discretion to approve an exemption from the requirement to disaggregate substantial contracts where the benefits of aggregation clearly outweigh the potential negative impact on local small- and medium-sized enterprises/the local economy.

The following table provides a summary of contracts awarded by the Department in 2023–24 where approval to aggregate the procurement was obtained in accordance with Treasurer's Instruction PF-2.

Table 39: Contracts Awarded by Aggregate Process

Contract Description	Total Value \$^{1,2}
3D Neurology Upgrade – Royal Hobart Hospital	1,049,900
Anne O'Byrne Precinct Demolition	5,167,322
Blood Collection Tubes	1,577,682
Burnie Parkside Precinct Façade Project	1,966,940
Citrix Support and Maintenance	2,931,864
Citrix Universal Hybrid MultiCloud Subscriptions	276,397
CommVault Support and Maintenance	980,238
Diagnostic Breast Imaging Service – One Full Field Digital Mammography Unit	450,000
Diagnostic Flow Cytometry Workstation	704,760
Electronic Meal Management System (EMMS)	2,886,536
Elevate Management Development Program	1,450,240
Extension of the Provision of Security Services	11,400,000
Extension to the Pharmaceutical Compounding contract (DHHS-5728A)	35,000,000
Gloves – Medical and General	11,142,229
Head Contractor – Construction of the New 8 Bed Wing at the Midlands Multi-Purpose Health Centre	2,068,346
Head Contractor for the Launceston General Hospital Elevated Helicopter Landing Site (HLS)	10,379,002
Health Central Data Warehouse – Support and Maintenance	674,696
HR Case Management System (HRCMS) – Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse.	545,000
Identity and Access Management (IdAM) Replacement	14,598,458
LGH – CT Scanner	4,698,976
LGH Additional CT Scanner Room	1,217,840
LGH Substation C Switchboard Replacement	978,029
LGH-Supply and Installation of Chiller Units	4,032,537
Linux Support and Maintenance Service	2,335,167
Maintenance and Support – In-Vehicle Information System	316,446
North West Regional Hospital HVAC Replacement – Stage 1 – Principal Contractor	7,910,385

Contract Description	Total Value \$^{1,2}
NWRH – Magnetic Resonance Imager (MRI) – Service and Maintenance	424,146
Palliative Care Education and Training Services	540,000
Principal Contractor – NWRH Loading Dock Expansion	308,467
Principal Contractor – Oatlands Ambulance Station	2,750,789
Provision of Food & Beverage Products	43,571,604
Provision of Services for the Engagement of Locum Medical Officers and Recruitment of Medical Practitioners	80,000,000
Rapid Access (Tap On) foundational capability to support Digital Health Transformation Horizon 1	215,594 ³
Rapid Antigen Test Recycling	223,748 ³
RHH – Neurosurgery Microscope	945,465
RippleDown Software – RHH Pathology Auditing Tool	698,000
RIS-PACS system	650,000
Royal Hobart Hospital – Pharmacy Redevelopment – 12 Pass Through Hatches	360,332
Sequential Compression Devices and Consumables	7,000,000
Splunk Cloud Cybersecurity Subscription renewal	337,339
Support and Managed Services for iPatient Manager and iPharmacy software systems.	10,635,382
West Coast District Hospital Aged Care, ED entrance and resus room access ambulance bay	2,067,994
Winter Strategy 2024 public information campaign	299,864

Notes:

1. The values in this table include the value, or estimated value, of any possible options to extend.
2. All values exclude GST.
3. Disaggregation Minute completed below required financial threshold.

Funded Community Sector Organisations

Non-government organisations in the community sector fulfil a vital role in delivering community-based health services to Tasmanians.

During 2023–24, the Department provided a total of \$75,379,614 under its Central Grants Program to 115 organisations, assisting them to deliver services across the State. An additional 17 organisations had active funding arrangements in place, with funding paid in a prior financial year. This highlights the value the Department places on services provided by the community sector.

Where applicable, amounts provided in 2023–24 included indexation of 2.25 per cent to base funding and an additional one-off supplementation payment of 1.75 per cent, consistent with the 2023–24 Community Sector Uplift Budget Initiative. The total increase of four per cent assisted organisations to help with rising costs of fuel, wages, or other costs of doing business.

The following table lists grant funding that the Department administered under its Central Grants Program. It should be noted other departmental funds are distributed to the sector and may be listed elsewhere in this report.

Table 40: Grant Funding Administered

Program and Organisation	Funding
Alcohol Tobacco and Other Drug – provides organisations with support for services to assist the community to address alcohol, tobacco and other drug use. This also provides funding to services to support the implementation of the reform agenda for the alcohol and other drug sector in Tasmania.	Total Funding \$13,606,923
Advocacy Tasmania Inc.	366,185
Alcohol and Drug Foundation Inc.	162,397
Anglicare Tasmania Inc.	1,014,194
Drug Education Network Inc.	1,204,467
Eastern Health	76,994
Holyoake Tasmania Inc.	644,166
Launceston City Mission Inc.	3,182,953
Pathways Tasmania Ltd	373,399
The Alcohol, Tobacco and other Drug Council (Tas) Inc.	1,171,023
The Link Youth Health Service Inc.	853,388
The Salvation Army (Tasmania) Property Trust	3,556,853
Youth, Family and Community Connections Inc.	1,000,904
Alcohol Tobacco and Other Drug Total	\$13,606,923
Clinical Quality, Regulation & Accreditation Group – consolidates specialist advice on health professional, policy and clinical issues impacting the Tasmanian health system, to the Secretary of the Department of Health.	Total Funding \$1,639,745
Circular Head Aboriginal Corporation	143,956
General Practice Workforce Inc.	180,000
Ochre Health Pty Ltd	936,000
South East Tasmanian Aboriginal Corporation	83,689
Tasmanian Aboriginal Corporation	296,100
Clinical Quality, Regulation & Accreditation Group Total	\$1,639,745
Home and Community Care – provides community nursing, home help and maintenance, respite, personal care, transport, packages of care and delivered meals across the State.	Total Funding \$13,083,895
Advocacy Tasmania Inc.	221,734
Anglicare Tasmania Inc.	1,620,743
Australian Red Cross Society	197,362
Bucaan Community House Inc.	15,000
Care Assessment Consultants Pty Ltd	1,334,927
Care to Serve Ltd	217,732
Circular Head Aboriginal Corporation	39,337
Clarence City Council	28,754

Community Based Support Limited	1,486,986
Community Care NESB Inc.	112,928
Community Transport Services Tasmania Ltd	1,404,779
Dementia & Alzheimer's Australia Ltd	340,310
Elders Council of Tasmania Aboriginal Corporation	19,810
Family Based Care Association North West Inc.	1,732,449
Hobart District Nursing Service Inc.	1,021,564
Independent Living Centre Tas Inc.	204,171
integrated living Australia Ltd	772,460
Italian-Australian Pensioners Welfare Association of Tasmania Inc.	37,813
Karadi Aboriginal Corporation	2,003
Launceston VFC Services Inc.	139,516
Lifeline Tasmania Inc.	162,363
Meals on Wheels Association of Tasmania Inc.	210,214
Mersey Community Care Association	390,016
Migrant Resource Centre (Southern Tasmania) Inc.	136,694
Polish Association in Hobart Inc.	7,540
RSL Care RDNS Limited	510,006
South East Tasmanian Aboriginal Corporation	31,424
St John Ambulance Australia Tasmania Inc.	128,178
Volunteering Tasmania Inc.	256,117
Wyndarra Centre Inc for Wyndarra Board of Management	300,966
Home and Community Care Total	\$13,083,895

Mental Health – provides treatment, care and support to maximise quality of life for those experiencing mental health concerns within the Tasmanian community. This includes information and support services for family and friends and community-based accommodation, along with funding to services to support the implementation of the reform agendas for mental health and the alcohol and other drug sectors in Tasmania.

**Total Funding
\$26,066,062**

Advocacy Tasmania Inc.	577,150
Anglicare Tasmania Inc.	4,229,035
Australian Medical Association (ACT) Limited	50,000
Australian Red Cross Society	73,735
Baptcare Ltd	2,847,290
Beyond Blue Ltd	88,102
Butterfly Foundation	215,000
Colony 47 Inc.	793,427
Family Based Care Association North West Inc.	338,312
Grow	167,456
Hunter New England Local Health District	59,473
Huntington's Australia Limited	97,083
Langford Support Services Inc.	304,144
Life Without Barriers	1,100,000

Lifeline Australia Ltd	35,000
Lifeline Tasmania Inc.	1,400,675
Mental Health Council of Tasmania Inc.	2,422,453
Mental Health Families and Friends Tasmania Inc.	430,898
Mental Health Lived Experience Tasmania Inc.	311,687
Migrant Resource Centre (Southern Tasmania) Inc.	247,199
New Mornings Ministries Inc.	84,000
Pathway to Life Inc.	50,000
Relationships Australia Tasmania Inc.	556,620
Rural Alive & Well Incorporated	1,849,626
The Men's Table Ltd	25,000
The Richmond Fellowship of Tasmania Inc.	4,103,722
The Trustee for the Movember Foundation	117,000
Wellways Australia Ltd	3,295,975
Working It Out Inc.	196,000
Mental Health Total	\$26,066,062

Policy, Purchasing, Performance and Reform – provides overarching policy, planning and support direction for major issues impacting the Tasmanian health system.	Total Funding \$6,176,662
Australian Breastfeeding Association	55,000
Beaconsfield House Inc.	100,000
Canteen – The Australian Organisation for Young People Living with Cancer	30,189
Care Beyond Cure Limited	59,994
Circular Head Council	100,000
Corbett Radiography Pty Ltd	294,200
Cygnets Family Practice Pty Ltd	249,933
Deloraine & Westbury Medical Pty Ltd	246,529
Epilepsy Assoc of Tasmania Inc.	440,000
Family Planning Tasmania Incorporated	71,000
Fingal Valley Neighbourhood House Inc.	100,000
General Practice Workforce Inc.	300,000
Glenhaven Family Care Inc.	100,000
Health Consumers Tasmania Ltd	415,000
Hobart District Nursing Service Inc.	500,000
Launceston Central Medical Centre Pty Ltd	179,069
Launceston City Mission Inc.	249,916
Moreton Property Services Pty Ltd	250,000
Motor Neurone Disease Association of Tasmania Inc.	70,000
Ochre Health Pty Ltd	116,572
Palliative Care Tasmania Limited	1,307,000
Phoenix Community House Inc.	100,000
Rural Health Tasmania Inc.	100,000
The Muscular Dystrophy Association of Tasmania Incorporated	102,260

The Trustee for MPMS Telephone Triage Unit Trust	390,000
Your Hobart Doctor Pty Ltd	250,000
Policy, Purchasing, Performance and Reform Total	\$6,176,662

Public Health Services – provides services to prevent illness, protect the Tasmanian community and promote health gain.	Total Funding \$11,845,453
Anglicare Tasmania Inc	392,752
Arthritis Foundation of Tasmania Inc.	149,604
Asthma Australia Ltd	118,250
Australian Red Cross Society	199,160
Cancer Council of Tasmania Inc.	1,457,143
Cape Barren Island Aboriginal Association Inc.	100,000
Delta Therapy Dogs Ltd	26,567
Diabetes Australia – Tasmania	620,328
Eat Well Tasmania Inc.	199,156
Families Tasmania Inc.	98,577
Family Planning Tasmania Inc.	1,831,982
Foundation for Alcohol Research and Education Ltd	550,000
Health Consumers Tasmania Ltd	115,000
Jordan River Service Inc.	56,873
Kidsafe Tasmania Inc.	72,026
Local Government Association of Tasmania	201,880
Migrant Resource Centre (Southern Tasmania) Inc.	200,000
National Heart Foundation of Australia	133,334
National Stroke Foundation	325,185
Neighbourhood Houses Tasmania Inc.	250,000
Royal Flying Doctor Service Tasmania	62,000
Scarlet Alliance, Australian Sex Workers Association Inc.	120,000
School Food Matters Inc.	145,283
Sustainable Table Limited	40,000
Tasmanian Aboriginal Corporation	300,000
Tasmanian Council of Social Service Inc.	342,682
The Link Youth Health Service Inc.	565,864
The Pharmacy Guild of Australia	27,282
The Salvation Army Property Trust Tasmania	110,174
The Tasmanian Council on AIDS and Related Diseases Inc.	624,365
University of Tasmania	814,303
Women's Health Tasmania Inc.	1,016,772
Womensport and Recreation Tasmania Inc.	100,755
Working It Out Inc.	430,761
Youth, Family and Community Connections Inc.	47,394
Public Health Services Total	\$11,845,453
Tasmanian Health Service – governing and delivering high-quality, efficient and integrated healthcare services through the public hospital system and primary and community health services.	Total Funding \$2,960,874

Cancer Council of Tasmania Inc.	655 491
Hospice Care Association of North West Tasmania Inc.	177 672
St Giles Society Limited	2,127 711
Tasmanian Health Service Total	\$2,960,874
Grand Total	\$75,379,614

Insurable Risk

The Department has coverage for various classes of insurable risk through the Tasmanian Risk Management Fund, administered by the Department of Treasury and Finance.

Table 41: Summary of Insurable Risk

Risk by Class	Excess Period/\$	Contribution \$ (GST Exclusive)	GST \$	No. of claims	Claims incurred \$ (GST Exclusive)
Personal Injury					
Workers Compensation	6 weeks \$50	\$51,247,331	\$5,124,733	622	\$26,982,566
Personal Accident					
Asbestos Levy ¹	-	\$1,041,924	\$0		
Aero Medical Retrieval	-	\$104,242	\$10,424		
Property					
General Property	\$14,000	\$2,935,058	\$293,506	15	\$1,819,378
Catastrophe Insurance – DoH	\$7,250,000	\$1,154,459	\$115,446		
Motor Vehicles – Fleet Vehicles	\$500/\$1,000	\$451,980	\$45,198	197	\$679,698
Motor Vehicles – Miscellaneous	\$500	\$166,687	\$16,669	89	\$242,801
Liability					
General Liability	\$40,000	\$173,422	\$17,342	2	\$622,222
Medical Liability	\$50,000	\$7,973,464	\$797,346	35	\$5,329,352
Miscellaneous					
Government Contingency		\$10,210	\$1,021		
Travel	Various	\$2,170	\$35		
Total	-	\$65,260,947	\$6,421,720		

Note:

1. The Asbestos Levy is based on three per cent of the contribution for personal injury.

Voluntary Assisted Dying – Access Standard

Voluntary assisted dying (VAD) is a legislated process that enables a person who is suffering from a terminal illness to legally access a substance to end their life, with support and assistance from registered health practitioners.

VAD in Tasmania is regulated by the *End-of-Life Choices (Voluntary Assisted Dying) Act 2021* (the Act). The Act identifies when a person in Tasmania is eligible to access VAD and sets out the steps in the VAD process. It also establishes the Voluntary Assisted Dying Commission (the Commission).

Under section 139 (1) of the Act:

- *The Secretary of the Department must issue a standard (the access standard) setting out how the State intends to facilitate access to voluntary assisted dying for persons ordinarily resident in the State, including how the State intends to facilitate access by those persons to:*
 - *the services of medical practitioners and other persons who perform functions, or exercise powers, under the Act*
 - *voluntary assisted dying substances for use under the Act*
 - *information about access to voluntary assisted dying under the Act.*

Report on Steps Taken to Meet the Access Standard

Access to Services and Information

During 2023–24, the State, through the Department and the Commission, facilitated access to VAD for Tasmanian residents by:

- developing, publishing and widely disseminating resources about VAD including the *Tasmanian Voluntary Assisted Dying Clinical Practice Handbook*. The Handbook is intended for use by medical practitioners and registered nurses who meet the criteria to actively support Tasmanians through the VAD process
- hosting and maintaining education and training materials associated with the Act including the Tasmanian VAD training, and a shorter VAD awareness unit, which is available through Health Learning Online or via Tasmania Health Education Online (THEO) for Departmental employees
- supporting the delivery of VAD education in Tasmania to individuals and groups through more than 30 structured sessions at 26 locations (and online) to an estimated total of 500 attendees
- employing and supporting a Clinical Lead for Voluntary Assisted Dying for the Department to provide specialist advice and support to Departmental facilities on VAD

- supporting the VAD Navigation Service, which operates statewide and is a main point of contact for the community, health practitioners and health service providers on VAD. During 2023–24, 255 people contacted the VAD Navigation Service enquiring about VAD for themselves or another person. In addition, the VAD Navigation Service collaborated with other healthcare providers to assist people who seek access to, but were found ineligible for, VAD in Tasmania.

Access to VAD Substances

During 2023–24, the State, through the Department and the Commission, facilitated access to VAD substances by supporting the VAD Pharmacy Service as Tasmania’s primary supplier of the VAD substance.

During 2023–24, the VAD Pharmacy Service conducted patient assessments (as required by the Act) throughout Tasmania, including 37 assessments in the North West, 23 assessments in the North, and 25 assessments in the South.

The VAD Pharmacy Service also educates medical practitioners and others about voluntary assisted dying substances and their prescription, supply, storage, and administration.

Access for Regional Residents

The VAD Navigation Service and Pharmacy Service operate statewide and are supported to visit all areas of the State to meet personally with health practitioners, health service providers, patients and their families, and members of the public to build understanding and awareness of voluntary assisted dying.

The Clinical Lead for Voluntary Assisted Dying in the Department also operates statewide.

To facilitate access to VAD for regional residents, in 2023–24 the Commission wrote to all Tasmanian general practices inviting them to find out more about VAD.

Access for Aboriginal and Torres Strait Islander and Culturally and Linguistically Diverse Residents

During 2023–24:

- members of the VAD Navigation Service completed Aboriginal Cultural Respect Training
- the *Relevant Facts* document, which was already available in Chinese, Nepali, and Easy Read and audio formats, was translated into Thai
- the VAD Pharmacy Service and Navigation Service engaged with people from all cultural backgrounds with sensitivity and awareness of their differences in traditions and approaches to dying and death.

Legislation

As detailed in Administrative Arrangements Orders made under the *Administrative Arrangements Act 1990*, the Department administers a wide range of legislation.

Administrative Arrangements Orders assign administrative responsibility for enactments to ministers. Orders also assign a department or departments responsible for the administration of the enactments for which those ministers have administrative responsibility.

As of 30 June 2024, the Minister for Health, Mental Health and Wellbeing is responsible for 27 Acts and associated subordinate legislation. The Department of Health is responsible to the Minister in relation to the administration of those Acts and subordinate legislation.

Ambulance Service Act 1982

Anatomical Examinations Act 2006

Blood Transfusion (Limitation of Liability) Act 1986

End-of-Life Choices (Voluntary Assisted Dying) Act 2021

Fluoridation Act 1968

Food Act 2003

Health Act 1997

Health Practitioner Regulation National Law (Tasmania) Act 2010

Health Professionals (Special Events Exemption) Act 1998

Health Service Establishments Act 2006

Human Cloning for Reproduction and Other Prohibited Practices Act 2003

Human Embryonic Research Regulation Act 2003

Human Tissue Act 1985

Mental Health Act 2013 – except Parts 2 and 3 of Chapter 3, and Schedules 3, 4 and 5, which are administered by the Attorney-General/Minister for Justice

Mental Health (Transitional and Consequential Provisions) Act 2013

National Health Funding Administration Act 2012

North West Maternity (Employee Entitlements) Act 2023

Obstetric and Paediatric Mortality and Morbidity Act 1994

Optometry Offences Act 2010

Pharmacy Control Act 2001

Poisons Act 1971 – except in so far as it relates to the Poppy Advisory and Control Board, in respect of which the Minister for Primary Industries and Water has responsibility

Public Health Act 1997

Radiation Protection Act 2005

Reproductive Health (Access to Terminations) Act 2013

Royal Derwent Hospital (Sale of Land) Act 1995

Tasmanian Health Service Act 2018

Therapeutic Goods Act 2001.

Bills Tabled and Changes to Legislation

The *Mental Health Amendment Act 2023* was tabled in the Tasmanian Parliament on 23 November 2022, passing the House of Assembly on 21 March 2023 and the Legislative Council on 30 March 2023, and received Royal Assent on 20 April 2023. The Act was commenced by Proclamation on 11 September 2023 under the *Mental Health Amendment Act 2023*.

The Act amended the *Mental Health Act 2013* and made some minor amendments to the *Corrections Act 1997*, *Criminal Code Act 1924*, *Criminal Justice (Mental Impairment) Act 1999*, *Dangerous Criminals and High Risk Offenders Act 2021*, *Disability Services Act 2011*, *End-of-life Choices (Voluntary Assisted Dying) Act 2021*, *Justices Act 1959*, *Magistrates Court (Criminal and General Division) Act 2019*, *Sentencing Act 1997* and the *Youth Justice Act 1997*.

The Act established the role of Chief Psychiatrist as replacing the former statutory roles of Chief Civil and Chief Forensic Psychiatrist, updated terminology, strengthened patients' rights and the rights of children, and improved the operability of safeguards and oversight provisions and the general operation of the Mental Health Act.

The *North West Maternity (Employee Entitlements) Act 2023* was tabled in Parliament on 5 September 2023, passing the House of Assembly on 12 September 2023 and the Legislative Council on 27 September 2023. The Act commenced on the day it received Royal Assent, 16 October 2023.

The Act established the framework under which employees of the North West Private Hospital may elect to transition their employment to the North West Regional Hospital as part of the transfer of inpatient maternity services from the integrated private–public partnership model to the Department and for the transfer of their leave and other entitlements.

The Human Tissue Amendment Bill 2024 was tabled in Parliament on 12 June 2024 and passed the House of Assembly on 20 June 2024.

The Bill amends the *Human Tissue Act 1985* to allow for DonateLife Tasmania, with the consent of organ donor families, to publish information that identifies organ donors for commemoration and promotional activities and corrects other administrative and technical deficiencies in the Human Tissue Act that have emerged as inconsistent with contemporary advancements in medical and scientific practices.

The *Health Practitioner Regulation National Law (Surgeons) Amendment Act 2023* passed the Queensland Parliament on 12 September 2023 and commenced in Tasmania, under the terms of the *Health Practitioner Regulation National Law (Tasmania) Act 2010*, on 20 September 2023. The Amendments were tabled in the Tasmanian House of Assembly and Legislative Council on 1 November 2023.

The Act amended the *Health Practitioner Regulation National Law* by protecting the title 'surgeon' when used by medical practitioners. In practice, this change means that a medical practitioner can only use the title 'surgeon' if they are registered in one of the recognised specialties of surgery, obstetrics and gynaecology, or ophthalmology.

Subordinate Legislation

Poisons Amendment Regulations (No. 2) 2023

Poisons (Specified Substances) Revocation Order 2023 (Expired)

Poisons (Interim Authorisation) Order 2023 (Expired)

Poisons Amendment Regulations (No. 3) 2023

Food Amendment Regulations 2024

Health (Fees) Amendment Regulations 2024

Poisons (Interim Authorisation) Order 2024

Public Health (Smoke-free Areas) Regulations 2024

Reproductive Health (Access to Terminations) Regulations 2024.

Performance Audit

Performance audits by the Tasmanian Audit Office (TAO) examine whether a State entity is carrying out its activities effectively, economically, and efficiently. Audits may cover all or part of a State entity's operations or consider particular issues across a number of State entities.

During 2023–24, there were three performance audits conducted by the TAO involving the Department:

- Report of the Auditor-General No. 1 of 2023–24: Realising benefits from digital initiatives in the Tasmanian State Service
- Report of the Auditor-General No. 5 of 2023–24: Access to oral health services
- Report of the Auditor-General No. 6 of 2023–24: Management of major office accommodation.

The TAO's complete reports including recommendations are available from the TAO website.

Public Interest Disclosure

The Department is committed to performing our functions appropriately and recognise the value of transparency and accountability in our administrative and management practices. The Department does not tolerate improper conduct by its officers or employees and supports the making of public interest disclosures.

The Department will take all reasonable steps to protect people who make such a disclosure from any detrimental action in reprisal for doing so. It also affords procedural fairness to all parties involved in the investigation of a disclosure. Officers and employees are encouraged to make public interest disclosures and do not have to understand the policy or procedure to be confident their disclosure will be considered properly under the Act. Employees are also encouraged to raise appropriate matters at any time with their management and use existing grievance procedures within the Department where appropriate.

A person wishing to obtain or access copies of the Department’s current Public Interest Disclosure Procedures can do so through the Department’s website [Public Interest Disclosure Procedure](#).

In 2023–24, the Department received three matters reported under public interest disclosure. These three matters were found not to be protected disclosures, as they did not meet the thresholds for public interest disclosure and/or the disclosure was not about the conduct of a public officer or body. These matters have been addressed through other mechanisms and are closed. One matter from a previous year was investigated, and the investigation was completed.

Table 42: Public Interest Disclosures 2023–24

Public Interest Disclosures 2023–24	Number	Type
Total number of disclosures made to the public body during the year that relate to improper conduct	-	-
Number of disclosures made to the public body during the year that relate to detrimental action	-	-
Number of disclosures determined to be a public interest disclosure	-	-
Number of disclosures determined by the public body to be public interest disclosures that were investigated during the year	1	Improper conduct
Number and types of disclosed matters referred to the public body by the Ombudsman for investigation	-	-
Number and types of disclosures referred by the public body to the Ombudsman for investigation	-	-
Number and types of investigations taken over from the public body by the Ombudsman	-	-
Number and types of disclosed matters that the public body has declined to investigate	-	-
Number and types of disclosed matters that were substantiated upon investigation and action taken on completion of the investigation	1	Improper conduct
Any recommendations made by the Ombudsman that relate to the public body	-	-

Pricing Policy

The Department has activities for which the pricing of goods and services is required. The charging of fees for goods and services is conducted with reference to Government policies and guidelines on fees and charges.

The guidelines clarify the cost-recovery assessment process when the social implications of applying fees or charges should be considered in determining whether a subsidy or concession is provided.

Any amendment to fees charged under regulations are assessed by the Department of Treasury and Finance to determine the impact of the fees on members of the community.

Fees and charges are levied in accordance with the provisions of the following Acts and their regulations:

- *Ambulance Service Act 1982*
- *Anatomical Examinations Act 2006*
- *Food Act 2003*
- *Health Act 1997*
- *Health Service Establishments Act 2006*
- *Pharmacy Control Act 2001*
- *Poisons Act 1971*
- *Public Health Act 1997*
- *Radiation Protection Act 2005*
- *Tasmanian Health Service Act 2018.*

Right to Information

The Department is committed to increasing accountability to the public by giving people access to information that is held in accordance with the *Right to Information Act 2009* (the Act). Under the Act, a person can make an Application for Assessed Disclosure to obtain information contained in the records of the Government and public authorities unless it is exempt from disclosure under the Act.

The Department provides statewide right to information (RTI) support and central coordination of the RTI function and is committed to improving its RTI processes to support applicants participating in this process.

In 2023–24, the Department listed 13 decisions on the public disclosure log. The majority of applications received for the year were for personal information. The number of requests for information continue to increase; the increase this year was 38 per cent following the preceding years' increases of 47 per cent in 2022–23 and 287 per cent in 2021–22.

In addition to the information disclosed under the Act, the Department also recorded 62,056 disclosures of information under the *Personal Information Protection Act 2004* (PIP Act), an increase of 15,627 from 2022–23. These PIP figures do not include the information disclosed by the Emergency Departments and the outpatient summary communicated to general practitioners.

Number of Applications Received for Assessed Disclosure

Table 43: Number of Applications Received for Assessed Disclosure

Number of applications received during 2023–24	531
Number of applications accepted for decision	480
Number of applications not accepted for decision	51

Applications Decided

Table 44: Applications Decided

Number of applications for assessed disclosure determined	556
Number of applications accepted during 2023–24 and decided during 2023–24	518
Number of applications accepted during 2022–23 and decided during 2023–24	38

Outcome of Applications

Table 45: Outcome of Applications

Number of determinations where information applied for was provided in full	93
Number of determinations where information applied for was provided in part with the balance refused or claimed as exempt	463
Number of determinations where all the information applied for was refused or claimed as exempt	14
Number of applications where information applied for was not in possession of the public authority	21

Reasons for Refusal

Table 46: Reasons for Refusal¹

s.5 s.11 s.17	Refusal where information requested was not within the scope of the Act (s.5 – Not official business; s.11 – Available at Archives Office; and s.17 – Deferred)	0
s.9 s.12	Refusal where information is otherwise available or will become otherwise available in the next 12 months	2
s.10 s.19	Refusal where resources of public authority unreasonably diverted	0
s.20	Refusal where application repeated; or vexatious; or lacking in definition after negotiation	2

Note:

1. Applications can be refused for one or more of the above reasons.

Exemptions

Table 47: Exemptions

s.25	Executive Council Information	0
s.26	Cabinet Information	0
s.27	Internal briefing information of a Minister	3
s.28	Information not relating to official business	0
s.29	Information affecting national or state security, defence or international relations	0
s.30	Information relating to the enforcement of the law	2
s.31	Legal professional privilege	2
s.32	Information relating to closed meetings of council	0
s.34	Information communicated by other jurisdictions	0
s.35	Internal deliberative information	6
s.36	Personal information of a person other than the applicant	463
s.37	Information relating to the business affairs of a third party	2
s.38	Information relating to the business affairs of a public authority	0
s.39	Information obtained in confidence	0
s.40	Information on procedures and criteria used in certain negotiations of public authority	0
s.41	Information likely to affect the State economy	0
s.42	Information likely to affect cultural, heritage and natural resources of the State	0

Withdrawn or Transferred Applications for Assessed Disclosure

Table 48: Withdrawn or Transferred Applications for Assessed Disclosure

Number of applications withdrawn by the applicant	24
Number of applications transferred, or part transferred, to another public authority	6

Time Taken to Make Decisions

Table 49: Time Taken to Make Decisions

1–20 working days of the application being accepted	336
More than 20 working days of the application being accepted	220
Number of requests which took more than 20 working days to decide that involved an extension negotiated under s.15(4)(a)	152
Number of requests which took more than 20 working days to decide that involved an extension gained through an application to the Ombudsman under s.15(4)(b)	2
Number of requests which took more than 20 working days to decide that involved consultation with a third party under s.15(5)	2

Reviews

Internal reviews

Table 50: Internal Reviews

Number of internal reviews requested in 2023–24	7
Number of internal reviews determined in 2023–24	7
Number where the original decision was upheld in full	6
Number where the original decision was upheld in part	1
Number where the original decision was reversed in full	0

External Reviews (Reviews by the Ombudsman)

Table 51: External Reviews (Reviews by the Ombudsman)

Number of external reviews requested in 2023–24	8
Number of external reviews determined in 2023–24	2
Number where the original decision was upheld in full	0
Number where the original decision was upheld in part	2
Number where the original decision was reversed in full	0

Superannuation Declaration

I, Dale Webster, Acting Secretary, Department of Health, hereby certify that, to the best of my knowledge, the Department has met its obligations under the Commonwealth's *Superannuation Guarantee (Administration) Act 1992* in respect of any employee who is a member of a complying superannuation scheme to which the Department contributes.

A handwritten signature in black ink, appearing to read 'Dale Webster', with a long horizontal flourish extending to the right.

Dale Webster PSM
Acting Secretary
1 October 2024



7. Other Annual Reports

Other Annual Reports

Council of Obstetric and Paediatric Mortality and Morbidity Annual Report for year ended 30 June 2024

Contents

Role and Function of Council

Council Membership

Council Meetings

Council Administration

Representation on National Bodies

Registration

Review of Activities

Financial Statements as of 30 June 2024

Role and Function of Council

The Council of Obstetric and Paediatric Mortality and Morbidity (the Council) was established under the *Obstetric and Paediatric Mortality and Morbidity Act 1994* (the Act). This legislation requires Council to perform a number of functions as outlined below.

- a) To investigate the circumstances surrounding and the conditions that have, or may have, caused:
 - (i) maternal, late maternal and perinatal deaths in Tasmania;
 - (ii) mortality and morbidity of children in Tasmania in the age group from 29 days to 17 years (inclusive);
 - (iii) congenital abnormalities in children born in Tasmania; and
 - (iv) injuries, illness, or defects suffered by pregnant women or viable foetuses in Tasmania at any time before or during childbirth.
- b) To maintain a perinatal data collection.
- c) To provide information for the education and instruction in medical theory and practice in obstetrics and paediatrics for medical practitioners, registered nurses, enrolled nurses, and midwives.
- d) To investigate and report on any other matters relating to obstetric and paediatric mortality and morbidity referred to the Council by the Minister or the Secretary:
 - (da) to investigate and report to the Minister, a relevant Minister, or the Secretary of its own motion on any matter relating to obstetric and paediatric mortality and morbidity that it considers necessary and
 - (db) to communicate to the Minister, or a relevant Minister, the Secretary or a prescribed body, information relating to
 - (i) a child death, maternal death, or late maternal death or
 - (ii) the morbidity of a child or a woman who is or had been pregnant.
- e) To perform any other function imposed by this Act or any other Act or the regulations.

The Act contains very strict confidentiality provisions such that the Council and its members are precluded from providing information to other persons except in very limited circumstances.

Council Membership

In the current term (Aug 2022 - Aug 2025), the Council comprises the following appointed members in their representative roles:

- Associate Professor Amanda Dennis (Chair) - (nominated by Vice Chancellor of University of Tasmania)
- Dr Michelle Williams - (nominated by Tas branch of Paediatrics & Child Health Division of Royal Australasian College of Physicians)
- Professor Peter Dargaville - (nominated by Secretary Department of Health as rep employed in delivery of neonatal services at Royal Hobart Hospital)
- Dr Scott McKeown - (nominated by Secretary Department of Health as employed in the Department)
- Dr David Gartlan - (nominated by Tas Branch of Royal Australian and New Zealand College of Obstetricians and Gynaecologists)
- Dr Anagha Jayakar - (nominated by Vice Chancellor of University of Tasmania)
- Dr Jillian Camier - (nominated by the Tas Branch of Royal Australian College of General Practitioners)
- Ms Lynne Staff - (nominated by the Tas Branch of Australian College of Midwives Inc)
- Commissioner for Children and Young People (Tas) - Ms Leanne McLean -(nominated by Council as per OPMM Act 1994, part 3 of Section 5)
- Ms Kate Cuthbertson - (nominated by Council as per OPMM Act 1994, part 3 of Section 5 as Community representative).

Members were formally appointed by the Health Minister to COPMM's four committees in December 2022. Committee membership in the current term is outlined below.

Paediatric Mortality and Morbidity Committee Membership:

- Dr Michelle Williams - (Chair- COPMM member)
- Dr Anagha Jayakar - (COPMM member)
- Dr Jillian Camier - (COPMM member)
- Commissioner for Children and Young People (Tas) - Ms Leanne McLean - COPMM member
- Dr Ingrid Els - (invited by COPMM and approved by Minister)
- Dr Chris Williams - (invited by COPMM and approved by Minister)
- Dr Don Ritchey - (invited by COPMM and approved by Minister)
- Dr Andrew Reid - (invited by COPMM and approved by Minister).

Perinatal Mortality and Morbidity Committee Membership:

- Professor Peter Dargaville - (Chair - COPMM member)
- Associate Professor Amanda Dennis (COPMM member)
- Dr David Gartlan - (COPMM member)
- Ms Lynne Staff - (COPMM member)
- Dr Jillian Camier - (COPMM member)
- Dr Tony DePaoli - (invited by COPMM and approved by Minister)
- Dr Kristine Barnden - (invited by COPMM and approved by Minister)
- Dr Frank O’Keeffe - (invited by COPMM and approved by Minister)
- Ms Jo Reid - (invited by COPMM and approved by Minister).

Maternal Mortality and Morbidity Committee Membership:

- Associate Professor Amanda Dennis (Chair - COPMM member)
- Dr David Gartlan - (COPMM Member)
- Ms Lynne Staff - (COPMM Member)
- Dr Kristine Barnden - (invited by COPMM and approved by Minister)
- Dr Frank O’Keeffe - (invited by COPMM and approved by Minister).

Data Management Committee Membership:

- Professor Peter Dargaville - (Nominal Chair - COPMM member)
- Associate Professor Amanda Dennis (COPMM member)
- Dr Michelle Williams - (Chair - COPMM member)
- Dr David Gartlan - (COPMM member)
- Dr Scott McKeown - (COPMM member)
- Dr Kristine Barnden - (invited by COPMM and approved by Minister)
- Dr Tony DePaoli - (invited by COPMM and approved by Minister).

Council Meetings

Council’s quarterly meetings were held in August and November 2023 and February and May 2024.

Council Administration

Contact details are detailed below:

Dr Jo Jordan – Manager, COPMM

Clinical Governance

Clinical Quality, Regulation and Accreditation

Department of Health

Address: c/- Level 1, 22 Elizabeth Street

HOBART TAS 7000

Email jo.jordan@health.tas.gov.au

Telephone: (03) 6166 1052

Website: <http://www.dhhs.tas.gov.au/copmm>

Representation on National Bodies

The Council continues to be represented on the Australian and New Zealand Child Death Review and Prevention Group (ANZCDR&PG) and AIHW's National Maternal and Perinatal Mortality Clinical Expert Group (NMPMCEG), as well as provides representation on the ObstetrixTas System Management Group and the Perinatal Society of Australia and New Zealand (PSANZ) Perinatal Mortality Classifications Working Group as required. The Council also continues to provide its unidentified child death data annually to the Queensland Family and Child Commission (QFCC) Child Death Prevention team to include in its Australian Child Death Statistics Annual Reports as well as participates in the National Child Death Data Collection (NCDDC) Data Advisory Committee to progress development of a national child death data collection. The ANZCDR&PG held its (hybrid) 2-Day 2024 meeting in May 2024 and Tasmania was represented by the COPMM Manager.

Registration

Not applicable.

Review of Activities

COPMM's Operations Report (2022–23FY) and its comprehensive 2021 Annual Report were both tabled in Parliament on 31 October 2023. A key aim of Council's Annual Report was to provide epidemiological information on the women who gave birth to liveborn or stillborn babies in 2021 and on their children. The Annual Report included all four COPMM committee reports detailing relevant key trends arising during 2021 and recommendations based upon committee investigations and findings. National comparisons were made where possible in relation to these trends.

Throughout the 2023–24 financial year, efforts have continued to progress Council's 2022 Annual Report as well as finalise the preliminary 2023 Paediatric Mortality and Morbidity Committee Report. Work will proceed to ensure that the latest COPMM Annual Report is tabled together with its Operations Report (2023–24FY) during the parliamentary sitting days scheduled in October 2024.

Electronic copies of COPMM Annual Reports are archived and accessible via the Libraries Tasmania online National eDeposit (NeD) collection with links provided on the Council of Obstetric and Paediatric Mortality and Morbidity website <https://www.health.tas.gov.au/about/corporate-and-industry-information/council-obstetric-and-paediatric-mortality-and-morbidity-copmm>. Key issues and recommendations arising from finalised preliminary reports based on latest data will also be highlighted in COPMM's newsletters prior to the end of next financial year where possible. The newsletters which serve to highlight pertinent clinical issues to promote improved healthcare are also available via Libraries Tasmania NeD collection with links provided on Council's [website](#).

The ongoing activities of Council and its committees have continued to be progressed throughout the 2023–24 financial year to fulfil its legislative requirements. The continued commitment and contributions to COPMM's function by all members as well as the support provided by the Department is greatly valued and appreciated.

Financial Statements as of 30 June 2024

Not applicable.

Tasmanian Pharmacy Authority Annual Report for Year Ended 30 June 2024

Contents

- Establishment of the Authority 160
- Authority Roles and Functions 160
- Membership of the Authority..... 160
- Meetings of the Authority 161
- Administration..... 162
- Representation on National Bodies..... 162
- Registration 163
- Fees 164
- Review of Activities and Operations 2023–24..... 165
- Financial Statements 169

Establishment of the Authority

The Tasmanian Pharmacy Authority (Authority) is a body corporate, established under section 6(1) of the *Pharmacy Control Act 2001* (Act).

Authority Roles and Functions

Functions of the Authority

Section 8 of the Act prescribes the following functions for the Authority:

- a) to administer the scheme of registration of pharmacy business premises
- b) to approve the ownership of and interests in pharmacy businesses
- c) to ensure that the services that pharmacy businesses provide to the public from pharmacy business premises are of the highest possible standard
- d) to prosecute offences against the Act
- e) to advise the Minister on matters relating to the Act
- f) such other functions as are imposed on the Authority by this or any other Act or as may be prescribed.

Role of the Authority

Section 9 of the Act empowers the Authority to do all things necessary or convenient to be done in connection with the performance of its functions.

Membership of the Authority

Membership of the Authority is prescribed under section 7 of the Act.

The Authority consists of:

- a) two registered pharmacists nominated by the Minister from a list of names submitted by such bodies representing the professional interests of pharmacists as the Minister determined
- b) one person to be a non-pharmacist, nominated by the Minister to represent the interests of the consumers of the services that pharmacists provide.

Membership Movements During this Reporting Period

Ms Christine Timms elected not to seek reappointment upon the expiry of her appointment as Pharmacist Member on 10 December 2023, thus her appointment as Chair was rescinded effective the same day.

Ms Allyson Warrington was appointed Chair effective 10 December 2023 for a three-year period.

Ms Kate Jamrozik was appointed Pharmacist Member effective 1 January 2024.

The current members of the Authority at 30 June 2024 are:

Chair Ms Allyson Warrington – BBus FAMI CPM FAICD

Members Ms Kimbra Fitzmaurice – BPharm

Ms Kate Jamrozik – Bpharm

Meetings of the Authority

There were 13 meetings held during the reporting period; 12 regular monthly meetings and one out of session meeting.

To reduce operating costs, the Authority conducted ten of the meetings via the Teams Meeting platform, two meetings were held in Hobart and one extraordinary meeting was conducted via email.

Meetings of the Authority

Authority Members	Meetings held whilst an Authority Member	Meetings Attended
Ms A Warrington	13	12
Ms K Fitzmaurice	13	11
Ms K Jamrozik	6	5
Ms C Timms	7	7

Authority Members attended external meetings in addition to the Authority meetings as follows:

July 2023 (Chair) – Acting Deputy Secretary, Department of Community Mental Health and Wellbeing (Deputy Secretary)

July 2023 (Chair) – University of Tasmania lecturer

October 2023 (Chair) – Communicable Diseases Prevention Unit

November 2023 (Chair) – PPRAA

December 2023 (Chair) – Deputy Secretary

December 2023 (Chair) – Chief Pharmacist, Pharmaceutical Services Branch

February 2024 (Chair/Registrar) – Chief Executive Public Health/Chief Pharmacist

February 2024 (Chair/Registrar) – Ahpra (Medicinal Cannabis Forum)

April 2024 (Chair/Registrar) - PPRAA

May 2024 (Chair/Professional Officer) – PPRAA

May 2024 (Chair/Registrar) – Ahpra

May 2024 (Chair/Registrar) – Chief Executive Public Health/Chief Pharmacist

May 2024 (Registrar) – Pharmaceutical Benefits Scheme Approved Suppliers

May 2024 (Chair/Registrar/Professional Officer) – Therapeutic Goods Authority

May 2024 (Registrar) – Deputy Chief Pharmacist

Administration

Contract and Registrar Details

Ms Lynn Ayers terminated her contract as Registrar effective 21 December 2023. To preserve the operational knowledge within the Authority and allow time to make arrangements for the ongoing operational requirements of the Authority, Ms C Timms accepted a three-month contract as Transition Consultant and Acting Registrar. This contract has been extended three times and now expires in December 2024.

The Authority closed its PO Box in March 2024 and now only accepts electronic communications via the Registrar's email registrar@pharmacyauthority.tas.gov.au.

The Authority's ABN is 34 562 572 269.

Sitting Fees of the Authority

Sitting Fees determined by the Minister for Health, since 1 December 2020, were:

Chair: \$490.00

Members: \$371.00

Representation on National Bodies

The Chair represented the Authority at the Pharmacy Premises Registering Authorities of Australia (PPRAA) meetings that were held in November 2023 and May 2024.

The PPRAA is a forum for State and Territory pharmacy premises registering bodies whose responsibility it is to protect the public in registering/approving pharmacy premises. PPRAA activities are intended to allow for the consideration and potential development of a nationally consistent framework by which pharmacists and pharmacy services providers may undertake the provision of pharmacy services within registered premises consistent with nominated scopes of practice.

The present members of PPRAA are representatives of the premises registering bodies in Australian Capital Territory, New South Wales, Northern Territory, Queensland, South Australia, Tasmania, Victoria, and Western Australia. Whilst there are differences in each jurisdiction's legislation, it is generally acknowledged that these bodies should be responsible for the standards within pharmacy premises.

Registration

Register of Pharmacy Premises

The number of pharmacy business premises registered with the Authority as at 30 June 2024 was 165, reflecting an increase of two from the previous year.

At 30 June 2024, 114 (110 in 2022–23) body corporates and 69 (81 in 2022–23) individuals (in their own right or as trustees of a trust) held an Eligibility Certificate for their interests in a pharmacy business.

A review of the exempt status of trustees which hold an interest in a pharmacy in Tasmania has identified a further four body corporates and 46 individuals acting as trustees who will be required to hold an Eligibility Certificate to allow the trust beneficiaries to be afforded exempt status under s61D(b) of the Act.

Registration Policy

Pharmacy premises registrations and the issuing of Eligibility Certificates continued to be managed in accordance with the requirements of the Act. Pharmacists intending to buy or sell an existing pharmacy, change its ownership structure, or to move or re-name it, must apply to the Authority for approval by submitting the appropriate forms and paying the prescribed fees.

During the year, the Authority approved the following applications:

Applications Received

Application	2022–23	2023–24
New or relocating pharmacies	2	6
Applications for a new body corporate owner	13	9
Applications for a new individual owner	5	1
Change in ownership or ownership structure	(not previously reported)	18

Twenty-eight applications for alterations of pharmacy business premises or vaccination areas were considered by the Authority in contrast to thirteen for the previous financial year.

Fees

The prescribed fees were increased in accordance with the value of a statutory fee unit at \$1.78. The fees for 2023–24, gazetted on 29 March 2023, effective 1 July 2023 were:

Eligibility Certificate Application

Type of Fee	Section of Act	Fee Units	Fees 2023–24 @ \$1.78 \$
Each individual involving no Trust	61B	70	124.60
Each individual involving one Trust	61B	620	1103.60
Each individual with more than one Trust	61B	900	1602.00
Each body corporate with no Trust	61B	350	623.00
Each body corporate with one Trust	61B	620	1103.60
Each body corporate with more than one Trust	61B	900	1602.00

Eligibility Certificate Renewal

Type of Fee	Section of Act	Fee Units	Fees 2023–24 @ \$1.78 \$
Individual eligibility certificate	61E	35	62.30
Body Corporate eligibility certificate	61E	140	249.20

Premises Registration

Type of Fee	Section of Act	Fee Units	Fees 2023–24 @ \$1.78 \$
Initial registration of pharmacy business premises	71D	310	551.80

Premises Renewal

Type of Fee	Section of Act	Fee Units	Fees 2023–24 @ \$1.78 \$
Certificate of Premises Registration	71K	250	445.00

Late Fees for Renewal

Type of Fee	Section of Act	Fee Units	Fees 2023–24 @ \$1.78
-------------	----------------	-----------	-----------------------

			\$
Individual Eligibility Certificate	61E	15	26.70
Body Corporate Eligibility Certificate	61E	50	89.00
Premises Registration	71K	100	178.00

Other Fees

Type of Fee	Section of Act	Fee Units	Fees 2023–24 @\$1.78 \$
Application to exempt premises from registration	71J	35	62.30
Application for approvals for alterations to pharmacy business premises	71KC	150	267.00

The delay in introduction of the proposed new fee structure for the 2024–25 renewal period had the potential to lead to a further financial shortfall in 2024–25. A third grant request was submitted to the Department of Health and the Authority have been advised that no further grant funding is available and the surplus grant funding remaining from 2023–24 of approximately \$50,000 is to be retained to support ongoing operations 2024–25.

A full review of the Authority’s budget for 2024–25 has revealed that the surplus from 2023–24 combined with the provision of Departmental personnel to support Authority functions will ensure that sufficient funds are available to support the Authority’s continued operations in 2024–25.

Review of Activities and Operations 2023–24

Achievements

Transition of Day-to-Day Administrative Functions to the Department of Health

Upon the expiration of her appointment in December 2023, the outgoing Chair presented a report to the Deputy Secretary, Community Mental Health and Wellbeing, Department of Health, detailing the progress made on the issues paper presented in August 2022. During this meeting it was agreed that efficiencies could be achieved by transitioning the day-to-day administrative and inspection functions of the Authority into the Department of Health.

The Authority have been advised that planning has commenced to provide Department of Health personnel in support of its day-to day operational activities, pending recruitment of appropriately qualified individuals.

The anticipated benefits achieved by this approach are:

- removal of single person dependency on contracted personnel

- reduced duplication of effort and increased economy of regulatory activities by combining Authority and PSB inspections programs

- compliance records for pharmacy businesses in Tasmania will be held by a single organisation

significant cost savings are anticipated with the reduction in use of external service providers. It is anticipated that this transition process will be completed by the end of 2024–25.

Trust Audit

A full audit of all trusts holding interests in pharmacy businesses in Tasmania information was conducted to ensure the integrity of the information contained in the upgraded database. In October 2023, all trustees were required to verify their trust membership and submit amendments if necessary. Trustees are now required to declare all living individuals who qualify as beneficiaries under their trust deed regardless of the trustee’s intention to disburse trust income to those individuals. This ensures that the Authority has full visibility of all interests in pharmacies in Tasmania and is therefore able to effectively administer the requirements of s65 of the Act, which requires that no person may hold an interest in more than four pharmacies in Tasmania concurrently.

Projects that Commenced or Continued in 2023–24

Database Development

Section 8 of the Act prescribes the following functions for the Authority:

- (a) “to administer the scheme of registration of pharmacy business premises
- (b) to approve the ownership of and interests in pharmacy businesses
- (c)
- (d)”

A complete redesign of the ownership database commenced in March 2022 and continued throughout 2022–23. The result is a database which can now accurately manage the extremely complex ownership structures associated with pharmacy businesses in Tasmania and regulate the ownership rules defined by the Act. Further updates were required in 2023–24 to facilitate the issuing of Eligibility Certificates to shareholder and second level trustees.

A budget submission was made in October 2023 to fund an upgrade to the SQL version of the database. This upgrade would allow further enhancements to enable multiple user access, full integration with digital forms and accounting packages, improved programming flexibility and data stability, and enhanced security features. No funding was allocated in the 2024–25 budget for this activity.

Policies

Review of all Authority policies was completed in May 2024. Two new policies were ratified in June 2024:

- Member training Policy
- Application Approval Policy.

All policies which directly impact external stakeholders are now published on the Authority website.

Forms

Review and update of the application forms used by the Authority was completed in May 2024. Several forms still require reconfiguration to match the workflow of the new database.

Operations

Pharmacy Inspections

Inspections of pharmacy business premises are triggered by:

- new premises
- change of ownership
- alterations to premises
- addition of a vaccination space
- a report or complaint
- cyclical inspection.

The Authority has set the expectation that each pharmacy premises in Tasmania is to be inspected at least once every three years and eliminating the backlog of overdue inspections has been a primary focus of the Authority in 2023–24. At 30 June 2024, 12 pharmacy businesses remain overdue for cyclical inspection, a decrease of 35 from the 2022–23 year. Of these, seven are overdue by less than three months and it is anticipated that this backlog will be eliminated by the end of 2024.

In 2023–24 the Authority conducted a total of 78 inspections: an increase of 48 inspections from 2022–23 and an increase of 25 from the 2021–22 year. From those inspections where issues were identified, 20 pharmacies were referred to external agencies for further assessment/investigation of issues outside the remit of the Authority as follows:

- Pharmaceutical Services Branch - 12
- Therapeutic Goods Administration - 3
- Communicable Disease Prevention Unit – 8.

Complex Compounding Inspections

There are ten pharmacies in Tasmania providing complex compounding services. Complex compounding involves special competencies, equipment, processes or facilities and therefore a specialized inspection is required. The Authority has arranged specialised training for three of the inspectors and has developed a complex compounding inspection report template. All complex compounding pharmacies have subsequently been inspected.

Legislation

Pharmacy Control (Fees) Regulations

A full review of the fees charged to pharmacy business owners was performed in the first quarter of 2022–23, with a focus on ensuring that full cost recovery is achieved. The proposed fee structure was approved by the Minister for Health in December 2022, and the draft *Pharmacy Control (Fees) Regulations 2023* and accompanying Regulatory Impact Statement were released for stakeholder consultation in May 2023. Stakeholders were supportive of the fee regulation amendments.

Delays in the regulatory process meant that the new Regulations have not yet been introduced. Given the passing of time and the transition of the Authority's day-to-day operations into the Department of Health, the draft regulations will need to be comprehensively reviewed and updated prior to recommencing the regulatory reform process. The Authority consider it imperative that this review is completed in time for a new fee structure to be introduced for the 2025–26 renewal cycle to ensure the ongoing financial viability of the Authority.

Pharmacy Control Act 2001

The Chair performed a review of the Act and presented a summary of issues and recommendations to the Deputy Secretary Community Mental Health and Wellbeing in December 2023. It is anticipated that further work on this review will be undertaken after successful integration of the Authority's operations into the Department of Health.

Other Legislation

Progress on the pharmacy depot legislation remains stalled since 2018. The Authority has requested Department of Health's support to recommence work on this important project.

No progress has been made on the introduction of enforceable Standards Regulations allowed for under the Act. Assistance has been sought from the Department of Health to commence this work.

Right to Information Act 2009

There were no requests for information under the Right to Information Act 2009 in the twelve months ended 30 June 2023.

Complaints and Disciplinary Issues

The Authority received no advice of a formal complaint about its operations from the Health Complaints Commissioner and had no disciplinary issues during the year.

Financial Statements

The Authority's financial statements have been audited by the Tasmanian Audit Office, as required by Section 18 of the Audit Act 2008.

Attached are the Audited Financial Statements.

Contents

<u>Management Certification</u>	170
<u>Registrar's Report</u>	171
<u>Meetings for the Authority</u>	172
<u>Statement of Comprehensive Income</u>	173
<u>Statement of Financial Position</u>	174
<u>Statement of Cash Flows</u>	175
<u>Statement of Changes in Equity</u>	176
<u>Notes to and forming part of the Financial Statements</u>	177

Management Certification

The accompanying Financial Statements of the Tasmanian Pharmacy Authority are in agreement with the relevant accounts and records and have been prepared in compliance with:

Australian Accounting Standards; and

Treasurer's Instructions issued under the provisions of the *Pharmacy Control Act 2001*.

I believe that, in all material respects, the financial statements present a view which is consistent with my understanding of the Authority's financial position as at 30 June 2024, financial performance and its cash flows for the year then ended.

At the date of signing, I am not aware of any circumstances which would render the particulars included in the Financial Statements misleading or inaccurate.



Kimbra Fitzmaurice

Pharmacist member

30 August 2024

Registrar's Report

The Registrar presents this report on The Authority for the financial year ended 30 June 2024. In order to comply with the provisions of the *Pharmacy Control Act 2001 (Act)*, the Registrar's report is as follows:

Registrar

The names of each person who has been a Registrar during the year and to the date of this report are:

Ms Lynn Ayers: 1 July - 21 December 2023

Ms Christine Timms: 22 December 2023 – Current.

Principal Activities

Section 8 of the Act prescribes the following functions for the Authority:

- a) to administer the scheme of registration of pharmacy business premises
- b) to approve the ownership of and interests in pharmacy businesses
- c) to ensure that the services that pharmacy businesses provide to the public from pharmacy business premises are of the highest possible standard
- d) to prosecute offences against the Act
- e) to advise the Minister on matters relating to the Act
- f) such other functions as are imposed on the Authority by this or any other Act or as may be prescribed.

Information on Members

Membership of the Authority is prescribed under section 7 of the Act.

The Authority consists of:

- a) two (2) registered pharmacists nominated by the Minister from a list of names submitted by such bodies representing the professional interests of pharmacists as the Minister determined
- b) one person to be a non-pharmacist, nominated by the Minister to represent the interests of the consumers of the services that pharmacists provide.

Ms Christine Timms elected not to seek reappointment upon the expiry of her appointment as Pharmacist Member on 10 December 2023, thus her appointment as Chair was rescinded effective the same day.

Ms Allyson Warrington was appointed Chair effective 10 December 2023 for a three-year period.

Ms Kate Jamrozik was appointed Pharmacist Member effective 1 January 2024.

The current members of the Authority at 30 June 2024 are:

- Ms Allyson Warrington - Bbus FAMI CPM FAICD
- Ms Kimbra Fitzmaurice – Bpharm

- Ms Kate Jamrozik – Bpharm

Meetings for the Authority

During the financial year, 13 Authority meetings were held. Attendances by each authority member were as follows:

Meetings of the Authority

Authority Members	Meetings held whilst an Authority Member	Meetings Attended
Ms A Warrington	13	12
Ms K Fitzmaurice	13	11
Ms K Jamrozik	6	5
Ms C Timms	7	7

Statement of Comprehensive Income

Statement of Comprehensive Income - For year ended 30 June 2024	Notes	2024	2023
Income from continuing operations		\$	\$
Annual renewal - body corp eligibility certificate		24,480	23,166
Annual renewal - individual eligibility certificate		4,981	5,701
Annual renewal - premises eligibility certificate		71,678	65,818
Application fee - new/relocating premises		3,311	1,023
Application fee - alterations		5,607	2,475
Application fee - individual eligibility certificate		125	347
Application fee - individual with trust eligibility		1,104	3,069
Application fee - new body eligibility certificate		8,402	10,511
Government grants		148,723	120,000
Interest received		815	522
Miscellaneous fees		3,659	-
Total income from continuing operations		276,885	232,632
Expenses from continuing operations			
Accountancy & audit fees		13,850	9,490
Administration expenses		11,759	6,012
Database upgrades & maintenance		10,541	26,828
Depreciation		2,220	2,366
Inspection expenses		31,402	13,408
Meeting expenses		-	663
Member reimbursements		539	534
Members and inspector training		500	6,370
Professional officer fees		36,375	36,301
Registrar fees		65,285	83,225
Sitting fees		29,653	20,812
Superannuation		19,358	16,057
Telephone		2,004	466
Travel		3,613	4,671
Website costs		77	150
Total expenses from continuing operations		227,176	227,353
Net result from continuing operations		49,709	5,279
Net result		49,709	5,279
Other comprehensive income		-	-
Total other comprehensive income		-	-
Comprehensive result		49,709	5,279

Statement of Financial Position

Statement of Financial Position – As at 30 June 2024	Notes	2024	2023
		\$	\$
Assets			
<i>Current assets</i>			
Cash and cash equivalents	2	176,475	54,297
Trade and other receivables	3	<u>11,004</u>	<u>79,034</u>
Total current assets		187,479	133,331
<i>Non-current assets</i>			
Plant and equipment	4	<u>4,500</u>	<u>5,898</u>
Total non-current assets		<u>4,500</u>	<u>5,898</u>
Total assets		191,979	139,229
Liabilities			
<i>Current liabilities</i>			
Trade and other payables	5	19,100	23,378
Deferred income	6	111,555	103,995
Other liabilities		-	<u>241</u>
Total current liabilities		130,655	127,614
Total non-current liabilities		-	-
Total liabilities		<u>130,655</u>	<u>127,614</u>
Net assets (liabilities)		61,324	11,615
Equity			
Retained earnings		<u>61,324</u>	<u>11,615</u>
Total equity		61,324	11,615

Statement of Cash Flows

Statement of Cash flows – For year ended 30 June 2024	Notes	2024	2023
		\$	\$
Cash flows from operating activities			
<i>Cash inflows</i>			
Statutory fees from entities		195,377	55,945
Government grants		148,723	120,000
Interest received		815	522
Total cash inflows		344,915	176,467
<i>Cash outflows</i>			
Payments to suppliers, sitting members and		221,915	209,048
Total cash outflows		221,915	209,048
Net cash from / (used by) operating activities	7	123,000	(32,581)
Cash flows from investing activities			
<i>Cash inflows</i>			
Other cash receipts		-	-
Total cash inflows		-	-
<i>Cash outflows</i>			
Purchase of plant and equipment		822	2,148
Total cash outflows		822	2,148
Net cash from / (used by) investing activities		(822)	(2,148)
Cash flows from financing activities			
<i>Cash inflows</i>			
Other cash receipts		-	-
Total cash inflows		-	-
<i>Cash outflows</i>			
Other cash payments		-	-
Total cash outflows		-	-
Net cash from / (used by) financing activities		-	-
Net increase / (decrease) in cash and cash equivalents held		122,178	(34,729)
Cash and cash equivalents at the beginning of the reporting period		54,297	89,026
Cash and cash equivalents at the end of the reporting period	2	176,475	54,297

Statement of Changes in Equity

Statement of Changes in Equity – As at 30 June 2024	Notes	Total Equity
		\$
Balance as at 1 July 2023		11,615
Total comprehensive income		49,709
Other comprehensive income		-
Total comprehensive income		49,709
Total		49,709
Balance as at 30 June 2024		61,324
Balance as at 1 July 2022		6,336
Total comprehensive income		5,279
Other comprehensive income		-
Total comprehensive income		5,279
Total		5,279
Balance as at 30 June 2023		11,615

Notes to and forming part of the Financial Statements

1 Summary of material accounting policies

Basis of preparation

This financial report and notes represent those of Tasmanian Pharmacy Authority as an individual entity. Tasmanian Pharmacy Authority is incorporated in Tasmania under the *Pharmacy Control Act 2001*.

The Authority is responsible for the administration of the *Pharmacy Control Act 2001* which provides for the regulation of ownership and registration of pharmacy premises. The Authority assesses ownership applications for pharmacies and manages changes of ownership. The Authority also considers applications for new and relocated pharmacy premises, alterations to pharmacy premises, and vaccination areas. The Authority conducts inspections of pharmacy premises on a cyclical basis as well as after changes of ownership, new or relocated premises, and after the completion of alterations.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, Interpretations of the Australian Accounting Standards Board and the *Pharmacy Control Act 2001*. The Authority has determined that the organisation is not a reporting entity.

Australian Accounting Standards set out accounting policies that the Australian Accounting Standards Board has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

This is the first year of adoption of AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*. Besides the change in disclosure requirements, the adoption of AASB 1060 have no significant impact on the recognition and measurement in the statements of financial position, profit and loss and other comprehensive income and cash flows of The Authority.

The financial statements have been prepared on a going concern and accrual basis, and are based on historical costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements are in Australian Dollars and have been rounded to the nearest dollar.

The financial statements comply with the financial reporting requirements of the Pharmacy Control Act 2001 and the following Australian Accounting Standards:

AASB 15 Revenue from Contracts with Customers

AASB 101 Presentation of Financial Statements

AASB 107 Statement of Cash Flows

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
AASB 110 Events after the Reporting Period
AASB 116 Property, Plant and Equipment
AASB 124 Related Party Disclosures
AASB 137 Provisions, Contingent Liabilities and Contingent Assets
AASB 1048 Interpretation of Standards
AASB 1054 Australian Additional Disclosures
AASB 1057 Application of Australian Accounting Standards
AASB 1058 Income of Not-for-Profit Entities
AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities.

No other Accounting standards have been intentionally applied in the compilation of this financial report.

Going concern

The Authority has recorded a surplus of \$49,709 for the year ended 30 June 2024 (2023: surplus of \$5,279) and has a net asset position of \$61,324 as at 30 June 2024 (2023: net asset position of \$11,615). During the 2024 financial year the Authority received additional funding of \$148,723 from the Department of Health to assist in the delay in timing of the increase of fees through the Pharmacy Control (Fees) Regulations 2023 and the accompanying Regulatory Impact Statement. This injection of funds has provided an increase in the net assets and cash equivalents of the Authority.

The Authority is presently in the process of restructuring its key operations and delivery of services in order for it to be able to discharge its responsibilities as an Authority. The Authority in 2024-25 is undertaking negotiations with the Department of Health to have a number of the Authority's key delivery functions be performed by the Department of Health at no cost to the Authority. This will result in a reduction in the expenditure of the Authority. Grant funding will also cease if this option is agreed.

The successful outcome of the above measures and the budgets completed under this restructure by the Authority support the Committee's preparation of the financial statements on the basis the Authority is a going concern.

Income tax

No provision for income tax has been raised as the Authority is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable after taking into account any discounts or volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Grant or donation income is recognised when the entity obtains control over the funds. If conditions are attached to the grant that must be satisfied before the Authority is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

Interest revenue is recognised over the period for which funds are invested.

All revenue is stated net of the amount of goods and services tax (GST).

Goods and services tax (GST)

Revenues, expenses, and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short term highly liquid investments with original maturities of three months or less.

Plant and equipment

Each class of Plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Impairment of assets).

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line and diminishing value basis over the asset's useful life to the Authority commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. Depreciation is recognised in profit or loss.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised immediately in profit or loss.

In recent years, a depreciation rate of 20% has been used across all new and existing assets.

Impairment of assets

At the end of each reporting period, the Authority assesses whether there is any indication that an asset may be impaired. The assessment will include considering external sources of information and internal sources of information, including dividends received from subsidiaries, associates or joint ventures deemed to be out of pre-acquisition profits. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

Where it is not possible to estimate the recoverable amount of an individual asset, the Authority estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Provisions

Provisions are recognised when the Authority has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result, and that outflow can be reliably measured.

Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Trade and other receivables

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables, aside from ATO refunds, are classified as non-current assets.

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to *Impairment of assets* for further discussion on determination of impairment losses.

Trade and other payables

Trade and other payables represent the liabilities for goods and services received by the Authority that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Comparative figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Financial instruments

i. Initial recognition and measurement

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and financial liabilities are recognised when the Authority becomes a party to the contractual provisions of the instrument. For financial assets, this is the equivalent to the date that the Authority commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

All financial instruments (other than trade receivables without a significant financing component) are initially measured at fair value plus or minus transaction costs, except where the instrument is classified at fair value through profit or loss ("FVTPL") in which case transaction costs are expensed to profit or loss immediately. Trade receivables without a significant financing component are initially measured at the transaction price.

ii. Classification and subsequent measurement

Financial instruments are subsequently measured at either fair value or amortised cost using the effective interest rate method. The subsequent measurement depends on the classification of the financial instrument as described below.

Financial assets

All recognised financial assets are subsequently measured at either amortised cost or fair value, depending on the classification of the financial assets.

Financial assets that meet the following conditions are subsequently measured at amortised cost:

the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows.

Financial assets at amortised cost are subsequently measured at amortised cost using the effective interest method and are subject to impairment. Interest income, foreign exchange gains and losses, impairment and any gain or loss on derecognition are recognised in profit or loss.

The Authority's financial assets at amortised cost include cash and cash equivalents and trade receivables.

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income (“FVTOCI”):

the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets.

All other financial assets are subsequently measured at FVTPL, except that the Authority has elected to present subsequent changes in fair value of investments in equity instruments in other comprehensive income.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method.

iii. Derecognition

Financial assets

The Authority derecognises financial assets when the rights to receive cash flows from the asset have expired or the Authority transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of the financial asset are transferred or in which the Authority neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

Financial liabilities

The Authority derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. When the terms of a financial liability are modified and the cash flows of the modified liability are substantially different, the Authority also derecognises the financial liability. In this case, a new financial liability based on the modified terms is recognised at fair value.

iv. Offsetting

v.

The Authority offsets financial assets and financial liabilities and presents the net amount in the statement of financial position only when the Authority has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

New, revised or amended accounting standards adopted

This is the first year of adoption of AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities. Besides the change in disclosure requirements, the adoption of AASB 1060 have no significant impact on the recognition and measurement in the statements of financial position, profit and loss and other comprehensive income and cash flows of The Authority. The Authority has adopted all of the new, revised or amended accounting standards and interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period.

Critical accounting estimates and judgements

The Authority evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Authority.

The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

i. Allowance for expected credit loss of trade receivables

The value of the expected credit loss of receivables is estimated by considering the debtors categories, ageing of receivables, communication with the debtors and prior payment history.

Notes to and forming part of the Financial Statements For the year ended 30 June 2024

2 Cash and cash equivalents	2024	2023
	\$	\$
Cash at Bank	176,475	54,297
	176,475	54,297
3 Trade and other receivables		
Current		
Trade Receivables	9,770	77,372
Net GST Refundable	1,234	1,662
	11,004	79,034
4 Plant and equipment		
Computer Equipment - at Cost	12,876	16,846
Less Accumulated Depreciation	(8,376)	(10,948)
	4,500	5,898
Opening Written Down Value	5,898	6,116
Add Additions	822	2,148
Less Disposals	-	-
Less Depreciation (20%)	(2,220)	(2,366)
	4,500	5,898

5 Trade and other payables

Current

PAYG Withholding Payable	751	958
Superannuation Payable	5,833	5,654
Trade Creditors	12,516	16,766

19,100 **23,378**

6 Deferred income

Premises renewal in advance	76,670	71,645
Individual eligibility certificate renewal in advance	4,516	4,859
Body corp eligibility certificate renewal in advance	30,369	27,491

111,555 **103,995**

7 Cash flow information

(a) Reconciliation of results for the year to cashflows from Net surplus/(deficit) for the year	49,709	5,279
Cash flows excluded from profit attributable to operating	-	-
Non-cash flow in profit:		
Depreciation	2,220	2,366
<i>Changes in assets and liabilities</i>		
(Increase)/Decrease in trade and other receivables	68,030	(56,165)
Increase/(Decrease) in trade and other payables	(4,519)	5,299
Increase/(Decrease) in deferred income	7,560	10,640

Cash flow from operations **123,000** **(32,581)**

8 Key management personnel

The Authority has no key management personnel.

9 Related party transactions

As disclosed in Note 8, there are no key management personnel, therefore no individuals who could be considered related parties of the Authority.

10 Events after the reporting period

As at the date of signing, there are no adjusting events or non-adjusting events that the Authority are aware of which could impact the financial statements.

11 Auditor remuneration

Fees payable to the Authority's auditor and its associates for the audit of the Authority's annual financial statements	2,400	2,300
Other assurance services	-	-

2,400 **2,300**

8. Finances

Finances

DEPARTMENT OF HEALTH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

TABLE OF CONTENTS

[Statement of Certification](#)..... 188

[Statement of Comprehensive Income for the year ended 30 June 2024](#) 189

[Statement of Financial Position as at 30 June 2024](#) 190

[Statement of Cash Flows for the year ended 30 June 2024](#) 191

[Statement of Changes in Equity for the year ended 30 June 2024](#) 193

[Notes to and forming part of the Financial Statements for the year ended 30 June 2024](#) 194

STATEMENT OF CERTIFICATION

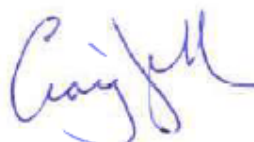
The accompanying Financial Statements of the Department of Health are in agreement with the relevant accounts and records and have been prepared in compliance with the Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2024 and the financial position as at the end of the year.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the Financial Statements misleading or inaccurate.



Dale Webster
Acting Secretary

Dated 9 September 2024



Craig Jeffery
Chief Financial Officer

Dated 9 September 2024

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED
30 JUNE 2024

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations				
Revenue from Government				
Appropriation revenue - operating	5.1	1 874 966	1 897 475	1 771 068
Appropriation revenue - capital	5.1	179 931	163 082	107 862
Other revenue from Government	5.1	300	11 841	71 563
Grants	5.2	616 603	726 189	675 378
Sales of goods and services	5.3	250 047	274 611	235 193
Interest	5.4	29	1 221	794
Contributions received	5.5	....	15 092	20 621
Other revenue	5.6	67 133	67 649	57 847
Total revenue from continuing operations		2 989 009	3 157 160	2 940 326
Net gain/(loss) on non-financial assets	6.1	178	(12)	15
Net gain/(loss) on financial instruments and statutory receivables/payables	6.2	....	(4 413)	(4 580)
Total income from continuing operations		2 989 187	3 152 735	2 935 761
Expenses from continuing operations				
Employee benefits	7.1	1 928 391	2 258 564	1 968 376
Depreciation and amortisation	7.2	97 278	103 919	84 460
Supplies and consumables	7.3	717 554	883 934	802 849
Grants and subsidies	7.4	102 874	91 148	96 406
Finance costs	7.5	554	2 710	1 408
Contributions provided	7.6	....	2 238	6 433
Other expenses	7.7	50 543	77 444	77 222
Total expenses from continuing operations		2 897 194	3 419 957	3 037 154
Net result from continuing operations		91 993	(267 222)	(101 393)
Other comprehensive income				
Items that will not be reclassified to net result in subsequent periods				
Net actuarial gains/(losses) on superannuation defined benefit plans	9.4	....	1 567	4 774
Changes in property plant and equipment revaluation surplus	11.1	51 964	38 021	719 170
Total other comprehensive income		51 964	39 588	723 944
Comprehensive result		143 957	(227 634)	622 551

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Budget information refers to original estimates as disclosed in the 2023-24 Budget Papers and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in 0 of the accompanying notes.

Operating lease income has been reclassified from Other revenue to Sales of goods and services and the 2023 Actual figures have been restated accordingly.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Assets				
<i>Financial assets</i>				
Cash and cash equivalents	12.1	157 887	13 154	198 990
Receivables	8.1	58 200	68 760	59 153
Contract assets	8.2	....	2 695	....
Other financial assets	8.3	39 337	66 994	39 735
<i>Non-financial assets</i>				
Inventories	8.4	81 154	35 592	65 223
Assets held for sale	8.5	....	4 034	3 876
Property, plant and equipment	8.6	2 049 840	2 654 232	2 557 316
Right-of-use assets	8.7	....	75 988	52 464
Intangible assets	8.8	88 780	2 296	3 262
Superannuation assets	9.4	7 602	13 865	12 510
Other assets	8.9	69 466	19 650	26 897
Total assets		2 552 266	2 957 260	3 019 426
Liabilities				
Payables	9.1	71 503	169 344	102 939
Lease liabilities	9.2	50 102	79 230	54 431
Employee benefit liabilities	9.3	397 883	494 940	424 245
Other liabilities	9.5	47 451	55 299	51 400
Total liabilities		566 939	798 813	633 015
Net assets		1 985 327	2 158 447	2 386 411
Equity				
Reserves	11.1	590 653	1 243 960	1 205 692
Accumulated funds		1 394 674	914 487	1 180 719
Total equity		1 985 327	2 158 447	2 386 411

This Statement of Financial Position should be read in conjunction with the accompanying notes.

Budget information refers to original estimates as disclosed in the 2023-24 Budget Papers and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in 0 of the accompanying notes.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Cash flows from operating activities				
<i>Cash inflows</i>				
Appropriation receipts - operating		1 874 966	1 897 475	1 771 068
Appropriation receipts - capital		179 931	56 286	54 818
Appropriation receipts - other		300	11 841	71 563
Grants - continuing operations		616 603	715 729	676 179
Sales of goods and services		248 599	238 115	220 992
GST receipts		112 993	126 320	114 865
Interest received		29	767	520
Other cash receipts		55 376	67 649	57 954
Total cash inflows		3 088 797	3 114 182	2 967 959
<i>Cash outflows</i>				
Employee benefits		(1 918 668)	(2 185 252)	(1 920 934)
Finance costs		(554)	(2 710)	(1 408)
GST payments		(114 095)	(126 653)	(114 348)
Grants paid		(102 874)	(88 896)	(96 406)
Supplies and consumables		(717 863)	(783 759)	(762 128)
Other cash payments		(38 772)	(66 469)	(66 026)
Total cash outflows		(2 892 826)	(3 253 739)	(2 961 250)
Net cash from/(used by) operating activities	12.2	195 971	(139 557)	6 709
Cash flows from investing activities				
<i>Cash inflows</i>				
Proceeds from the disposal of non-financial assets		178	3 838	899
Receipts from non-operational capital funding - appropriation		....	106 796	53 044
Receipts from non-operational capital funding - grants		....	4 933	1 597
Total cash inflows		178	115 567	55 540
<i>Cash outflows</i>				
Payments for acquisition of non-financial assets		(212 444)	(154 207)	(97 003)
Total cash outflows		(212 444)	(154 207)	(97 003)
Net cash from/(used by) investing activities		(212 266)	(38 640)	(41 463)
Cash flows from financing activities				
<i>Cash outflows</i>				
Repayment of lease liabilities (excluding interest)		(11 243)	(7 639)	(7 262)
Total cash outflows		(11 243)	(7 639)	(7 262)
Net cash from/(used by) financing activities		(11 243)	(7 639)	(7 262)

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Net increase/(decrease) in cash and cash equivalents held		(27 538)	(185 836)	(42 016)
Cash and cash equivalents at the beginning of the reporting period		185 425	198 990	241 006
Cash and cash equivalents at the end of the reporting period	12.1	157 887	13 154	198 990

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

Budget information refers to original estimates as disclosed in the 2023-24 Budget Papers and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in 0 of the accompanying notes.

Operating lease income has been reclassified from Other revenue to Sales of goods and services and the 2023 Actual figures have been restated accordingly.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED
30 JUNE 2024

	Notes	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2023		1 205 692	1 180 719	2 386 411
Net result		....	(267 222)	(267 222)
Other comprehensive income		38 021	1 567	39 588
Total comprehensive result		38 021	(265 655)	(227 634)
Transfers from asset revaluation reserve to accumulated funds	11.1	247	(247)	....
Transactions with owners in their capacity as owners:				
Withdrawal of equity		....	(330)	(330)
Balance as at 30 June 2024		1 243 960	914 487	2 158 447

	Notes	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2022		486 522	1 277 380	1 763 902
Net result		....	(101 393)	(101 393)
Other comprehensive income		719 170	4 774	723 944
Total comprehensive result		719 170	(96 619)	622 551
Transactions with owners in their capacity as owners:				
Administrative restructure - net assets/(liabilities) assumed	11.2	....	(42)	(42)
Balance as at 30 June 2023		1 205 692	1 180 719	2 386 411

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

Withdrawal of equity relates to the transfer of funds received from the sale of land to the Crown Lands Administration Fund.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1	Departmental Output Schedules	197
1.1	Output Group information	197
1.2	Reconciliation of total Output Groups comprehensive result to Statement of Comprehensive Income	203
1.3	Reconciliation of total Output Groups net assets to Statement of Financial Position	203
Note 2	Expenditure under Australian Government Funding Arrangements	204
Note 3	Explanations of Material Variances between Budget and Actual Outcomes ...	205
3.1	Statement of Comprehensive Income	205
3.2	Statement of Financial Position	206
3.3	Statement of Cash Flows	208
Note 4	Underlying Net Result	209
Note 5	Revenue	210
5.1	Revenue from Government	210
5.2	Grants	211
5.3	Sales of goods and services	212
5.4	Interest	213
5.5	Contributions received	213
5.6	Other revenue	214
Note 6	Net Gains/(Losses)	214
6.1	Net gain/(loss) on non-financial assets	214
6.2	Net gain/(loss) on financial instruments and statutory receivables/payables ..	215
Note 7	Expenses	216
7.1	Employee benefits	216
7.2	Depreciation and amortisation	224
7.3	Supplies and consumables	225
7.4	Grants and subsidies	226
7.5	Finance costs	227
7.6	Contributions provided	227
7.7	Other expenses	227
Note 8	Assets	228
8.1	Receivables	228
8.2	Contract assets and liabilities	229
8.3	Other financial assets	230
8.4	Inventories	230

8.5	Assets held for sale	230
8.6	Property, plant and equipment	232
8.7	Right-of-use assets	242
8.8	Intangible assets	242
8.9	Other assets	244
Note 9	Liabilities	245
9.1	Payables	245
9.2	Lease liabilities	245
9.3	Employee benefit liabilities	247
9.4	Superannuation	248
9.5	Other liabilities	253
Note 10	Commitments and Contingencies	254
10.1	Schedule of commitments	254
10.2	Contingent assets and liabilities	258
Note 11	Reserves	259
11.1	Reserves	259
11.2	Administrative restructuring	260
Note 12	Cash Flow Reconciliation	261
12.1	Cash and cash equivalents	261
12.2	Reconciliation of net result to net cash from operating activities	261
12.3	Acquittal of Capital Investment Program	262
12.4	Financing facilities	263
12.5	Reconciliation of liabilities arising from financing activities	263
Note 13	Financial Instruments	264
13.1	Risk exposures	264
13.2	Categories of financial assets and liabilities	267
13.3	Derecognition of financial assets	267
13.4	Comparison between carrying amount and net fair value of financial assets and liabilities	268
13.5	Net fair value of financial assets and liabilities	268
Note 14	Details of Aggregated Entities	270
14.1	List of entities	270
Note 15	Transactions and Balances Relating to a Trustee or Agency Arrangement	270
15.1	Activities undertaken under a trustee or agency arrangement	270
Note 16	Events Occurring after Balance Date	270
Note 17	Other Material Accounting Policy Information and Judgements	271
17.1	Objectives and funding	271

17.2	Basis of accounting	271
17.3	Reporting entity	272
17.4	Functional and presentation currency	272
17.5	Changes in accounting policies	272
17.6	Foreign currency	273
17.7	Comparative figures	273
17.8	Rounding	273
17.9	Taxation	273
17.10	Goods and Services Tax	273

Note 1 Departmental Output Schedules

1.1 OUTPUT GROUP INFORMATION

Comparative information for Output Groups has not been restated for administrative restructures.

Budget information refers to original estimates as disclosed in the 2023-24 Budget Papers and has not been subject to audit.

Applying the principles of AASB 10 *Consolidated Financial Statements*, all internal transactions are eliminated, however, an allocation of revenue and expenditure is still required between Outputs to provide accurate Output reporting.

This treatment results in some items of income and expenses being reported as having negative values in the Output Group disclosures yet ensures that the summation of the Output Groups agrees to the Statement of Comprehensive Income and the other detailed disclosures throughout the Financial Statements.

Significant allocations include:

- Transfer of funding between Output Groups is disclosed as Revenue from Grants.
- Capital contributions are included in Contributions received. These mainly represent the transfer of completed capital works from the Capital Investment Program to the Health Services Output Group.
- Corporate services fees and information management and technology services fees, which are included in Supplies and consumables. These represent a share of centralised services and are allocated from the System Management Output Group to the Health Services Output Group.

The following tables provides details of the impact of these internal transactions on the Department's Output Groups:

2024	Output Group 1 - System Management \$'000	Output Group 2 - Health Services \$'000	Capital Investment Program \$'000	Total \$'000
Revenue				
Grants	(188 981)	194 189	(5 208)	....
Sales of goods and services	(2 871)	2 871	....	....
Contributions received	(117)	72 127	(72 010)	....
Expenses				
Employee benefits	(2 421)	393	2 028	....
Supplies and consumables	(61 606)	61 313	293	....
Grants and subsidies	(6 045)	6 091	(46)	....
2023				
	Output Group 1 - System Management \$'000	Output Group 2 - Health Services \$'000	Capital Investment Program \$'000	Total \$'000
Revenue				
Grants	(88 793)	94 578	(5 785)	....
Sales of goods and services	(2 815)	2 815	....	....
Contributions received	4 053	87 434	(91 487)	....
Expenses				
Employee benefits	(1 551)	(71)	1 622	....
Supplies and consumables	(51 741)	51 626	115	....
Grants and subsidies	(41 428)	41 199	229	....

Output Group 1 – System Management

This Output Group provides support for corporate services, policy, planning, regulation, funding, monitoring and service improvement across health services. This Output Group also provides support to the Secretary in establishing Output priorities, including service improvement and supporting the Tasmanian Health Service to develop consistent, collaborative models of care particularly for chronic and complex conditions.

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Revenue from appropriation	184 647	196 746	220 760
Other revenue from Government	....	2 150	10 742
Grants	8 077	(169 438)	(62 242)
Sales of goods and services	1 938	3 662	3 468
Interest	....	1	5
Contributions received	....	4 612	12 275
Other revenue	6 221	6 604	5 363
Total revenue from continuing operations	200 883	44 337	190 371
Net gain/(loss) on non-financial assets	(32)	360	....
Net gain/(loss) on financial instruments and statutory receivables/payables	....	(306)	(402)
Total income from continuing operations	200 851	44 391	189 969
Expenses from continuing operations			
Employee benefits	94 022	85 507	81 990
Depreciation and amortisation	3 193	6 974	4 591
Supplies and consumables	34 399	22 042	16 650
Grants and subsidies	77 925	60 709	34 078
Finance costs	39	1 071	109
Other expenses	1 969	3 445	3 158
Total expenses from continuing operations	211 547	179 748	140 576
Net result from continuing operations	(10 696)	(135 357)	49 393
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in property, plant and equipment revaluation surplus	1 257	1 320	(7 001)
Total other comprehensive income	1 257	1 320	(7 001)
Comprehensive result	(9 439)	(134 037)	42 392
Expense by Output			
1.1 System Management - Health	165 654	136 973	100 770
1.2 System Management - Mental Health and Wellbeing	45 893	42 775	39 806
Total	211 547	179 748	140 576
Net assets			
Total assets deployed for System Management		132 546	243 139
Total liabilities incurred for System Management		(71 985)	(53 650)
Net assets deployed for System Management		60 561	189 489

Output Group 2 – Health Services

This Output Group includes the activities of THS, Ambulance Tasmania and Public Health Services. The THS provides admitted acute, non-admitted acute, emergency department, forensic medicine, community and aged care, oral health and mental health services to patients through Tasmania's major public and rural hospitals, residential aged care and community health based services. Ambulance Tasmania provides integrated emergency and medical services, health transport and aero-medical retrieval services to the Tasmanian community. Public Health Services includes Public and Environmental Health Services, which monitors the health of the Tasmanian population and implements programs to protect and promote health; and Population and Health Priorities, which implements programs to prevent or reduce risk factors that lead to chronic conditions.

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Revenue from appropriation	1 690 319	1 700 729	1 550 308
Other revenue from Government	300	910	35 689
Grants	597 159	896 363	740 805
Sales of goods and services	248 109	270 949	231 725
Interest	29	1 220	789
Contributions received	....	82 490	99 833
Other revenue	60 912	61 045	52 484
Total revenue from continuing operations	2 596 828	3 013 706	2 711 633
Net gain/(loss) on non-financial assets	210	(372)	15
Net gain/(loss) on financial instruments and statutory receivables/payables	....	(4 107)	(4 178)
Total income from continuing operations	2 597 038	3 009 227	2 707 470
Expenses from continuing operations			
Employee benefits	1 834 369	2 127 407	1 860 290
Depreciation and amortisation	94 085	96 945	79 869
Supplies and consumables	682 855	825 244	757 202
Grants and subsidies	24 949	30 469	62 074
Finance costs	515	1 628	1 299
Contributions provided	....	2 238	6 433
Other expenses	48 574	73 759	73 692
Total expenses from continuing operations	2 685 347	3 157 690	2 840 859
Net result from continuing operations	(88 309)	(148 463)	(133 389)
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Net actuarial gains/(losses) on superannuation defined benefit plans	....	1 567	4 774
Changes in property, plant and equipment revaluation surplus	50 707	36 701	726 171
Total other comprehensive income	50 707	38 268	730 945
Comprehensive result	(37 602)	(110 195)	597 556

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Expense by Output			
2.1 Admitted Services	1 480 053	1 601 763	1 438 643
2.2 Non-admitted Services	318 058	448 844	394 364
2.3 Emergency Department Services	205 990	276 814	240 060
2.4 Community Health Services	285 964	323 652	296 717
2.5 Statewide and Mental Health Services	192 801	266 257	220 036
2.6 Ambulance Services	163 896	172 381	166 329
2.7 Public Health Services	38 585	67 979	84 710
Total	2 685 347	3 157 690	2 840 859
Net assets			
Total assets deployed for Health Services		2 680 025	2 647 563
Total liabilities incurred for Health Services		(713 920)	(569 221)
Net assets deployed for Health Services		1 966 105	2 078 342

Capital Investment Program

This table provides financial information on the Department's Capital Investment Program.

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Revenue from appropriation	179 931	163 082	107 862
Other revenue from Government	....	8 781	25 132
Grants	11 367	(736)	(3 185)
Contributions received	....	(72 010)	(91 487)
Total revenue from continuing operations	191 298	99 117	38 322
Total income from continuing operations	191 298	99 117	38 322
Expenses from continuing operations			
Employee benefits	....	45 650	26 096
Supplies and consumables	300	36 648	28 997
Grants and subsidies	....	(30)	254
Finance costs	....	11	....
Other expenses	....	240	372
Total expenses from continuing operations	300	82 519	55 719
Net result from continuing operations	190 998	16 598	(17 397)
Comprehensive result	190 998	16 598	(17 397)
 Expense by Output			
Capital Investment Program	300	82 519	55 719
Total	300	82 519	55 719
 Net assets			
Total assets deployed for Capital Investment Program		144 689	128 724
Total liabilities incurred for Capital Investment Program		(12 908)	(10 144)
Net assets deployed for Capital Investment Program		131 781	118 580

1.2 RECONCILIATION OF TOTAL OUTPUT GROUPS COMPREHENSIVE RESULT TO STATEMENT OF COMPREHENSIVE INCOME

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Total comprehensive result of Output Groups	143 957	(227 634)	622 551
Reconciliation to comprehensive result			
Items unallocated to Output Groups	....	....	....
Comprehensive result	143 957	(227 634)	622 551

1.3 RECONCILIATION OF TOTAL OUTPUT GROUPS NET ASSETS TO STATEMENT OF FINANCIAL POSITION

	2024 Actual \$'000	2023 Actual \$'000
Total net assets deployed for Output Groups	2 158 447	2 386 411
Reconciliation to net assets		
Assets unallocated to Output Groups	....	....
Liabilities unallocated to Output Groups	....	....
Net assets	2 158 447	2 386 411

NOTE 2 EXPENDITURE UNDER AUSTRALIAN GOVERNMENT FUNDING ARRANGEMENTS

	State Funding		Australian Government Funding	
	2024 Actual \$'000	2023 Actual \$'000	2024 Actual \$'000	2023 Actual \$'000
Specific Purpose Payments				
Activity Based Funding	973 490	804 865	529 799	467 716
Block Funding	549 194	625 652	99 863	93 845
Public Health Services	26 602	22 519	10 928	11 546
National Partnership Program				
Community Services	7	3	99	162
COVID-19 Response	....	78 792	260	40 760
Health Services	1 535	1 319	22 261	21 309
Commonwealth Own Purpose Expenditure				
Other	24 622	21 416	54 362	41 205
Total	1 575 450	1 554 566	717 572	676 543

Specific Purpose Payments are payments from the Australian Government to the Tasmanian Government arising from national agreements that set out the Australian Government's agreed objectives and outcomes, outputs, roles and responsibilities and performance indicators for each sector. Specific Purpose Payments are distributed to the states based on their population shares.

National Partnership Payments are similar to Specific Purpose Payments but are provided for the purpose of the delivery of specified projects, facilitate reforms or reward jurisdictions that deliver nationally significant reforms.

Commonwealth Own Purpose Expenditure (COPEs) is funding paid directly from the Australian Government to the states and territories for the provision of services identified by the Australian Government. COPEs funding includes a State contribution to supplement COPEs funded projects where Australian Government funding is exceeded, primarily in relation to the Home and Community Care program.

NOTE 3 EXPLANATIONS OF MATERIAL VARIANCES BETWEEN BUDGET AND ACTUAL OUTCOMES

Budget information refers to original estimates as disclosed in the 2023-24 Budget Papers and has not been subject to audit.

Favourable/(unfavourable) variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$5 million.

3.1 STATEMENT OF COMPREHENSIVE INCOME

	Notes	2024 Budget \$'000	2024 Actual \$'000	Variance \$'000	Variance %
Other revenue from Government	(a)	300	11 841	11 541	n/a
Grants	(b)	616 603	726 189	109 586	17.8%
Contributions received	(c)	....	15 092	15 092	n/a
Employee benefits	(d)	1 928 391	2 258 564	(330 173)	(17.1%)
Supplies and consumables	(e)	717 554	883 934	(166 380)	(23.2%)
Grants and subsidies	(f)	102 874	91 148	11 726	11.4%
Other expenses	(g)	50 543	77 444	(26 901)	(53.2%)
Changes in property, plant and equipment revaluation surplus	(h)	51 964	38 021	(13 943)	(26.8%)

Notes to Statement of Comprehensive Income variances

- (a) The variance in Other revenue from Government represents an increase in approved Section 23 Rollover funding from the initial estimates included in the 2023-24 Budget.
- (b) The variance in Grants primarily relates to a higher level of Australian Government funding of National Partnership Agreements and Activity Based Funding.
- (c) The variance in Contributions received primarily represents the estimated service value of volunteers to Ambulance Tasmania and the Tasmanian Health Service. In the 2023-24 Budget, the estimated service value of volunteers of \$12 million was incorrectly included in Other revenue.
- (d) The variance in Employee benefits is primarily due to increased staff numbers and an increased cost for medical locums and agency nurses to meet demand in the Tasmanian Health Service, including Hospitals and Mental Health Services; increased Emergency Department resourcing; and salaries and on-costs relating to Commission of Inquiry initiatives. Also, the variance includes the payment of salaries and wages which are offset by recoveries included in Other revenue.
- (e) The variance in Supplies and consumables largely reflects hospital demand pressures and includes the write-off of obsolete pandemic personal protective equipment. Additionally, Capital Investment Project expenditure relating to information technology has been expensed in accordance with the Australian Accounting Standards.
- (f) The variance in Grants and subsidies expense is primarily due to the transfer of the National Disability Insurance Scheme grant payment to the Department of Premier and Cabinet.
- (g) The variance in Other expenses primarily relates to a revised estimate for the workers compensation premium.

- (h) The variance in Changes in property, plant and equipment revaluation surplus reflects an overall lower revaluation increment than was originally estimated when preparing the 2023-24 Budget.

3.2 STATEMENT OF FINANCIAL POSITION

Budget estimates for the 2023-24 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2022-23. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2023-24. The following variance analysis therefore includes major movements between the 30 June 2023 and 30 June 2024 actual balances.

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000	Budget variance \$'000	Actual variance \$'000
Cash and cash equivalents	(a)	157 887	13 154	198 990	(144 733)	(185 836)
Receivables	(b)	58 200	68 760	59 153	10 560	9 607
Other financial assets	(c)	39 337	66 994	39 735	27 657	27 259
Inventories	(d)	81 154	35 592	65 223	(45 562)	(29 631)
Property, plant and equipment	(e)	2 049 840	2 654 232	2 557 316	604 392	96 916
Right-of-use assets	(f)	....	75 988	52 464	75 988	23 524
Intangible assets	(g)	88 780	2 296	3 262	(86 484)	(966)
Superannuation assets	(h)	7 602	13 865	12 510	6 263	1 355
Other assets	(i)	69 466	19 650	26 897	(49 816)	(7 247)
Payables	(j)	71 503	169 344	102 939	(97 841)	(66 405)
Lease liabilities	(k)	50 102	79 230	54 431	(29 128)	(24 799)
Employee benefit liabilities	(l)	397 883	494 940	424 245	(97 057)	(70 695)
Other liabilities	(m)	47 451	55 299	51 400	(7 848)	(3 899)

Notes to Statement of Financial Position variances

- (a) The Budget variance in Cash and cash equivalents includes a \$13.6 million higher than anticipated opening balance. The remaining Budget variance and Actual variance reflects the use of internal funds to meet demand pressures in 2023-24.
- (b) The Budget variance in Receivables reflects an underestimate of the anticipated opening balance of \$2.6 million. The remaining Budget variance and the Actual variance reflects an overall increase in receivables of \$11.8 million; offset by an increase in the Expected credit loss of \$3.4 million.

- (c) Other financial assets primarily represent patient fees, insurance claims and other recoverable expenditure which will be invoiced in early 2024-25. The Actual variance in Other financial assets includes \$16 million relating to medical services provided in Tasmania to residents from other states and territories. Previously, this accrued revenue was offset against the Department's cross border liability.
- (d) The Budget variance in Inventories includes a \$14.6 million lower than anticipated opening balance. The remaining Budget variance and Actual variance reflects a reduction in the stock levels during 2023-24, along with the write-off of obsolete pandemic personal protective equipment.
- (e) The Budget variance in Property, plant and equipment includes a \$645.3 million higher than anticipated opening balance. The remaining Budget variance and Actual variance represent the capitalisation of assets during 2023-24 and the impact of the cyclical revaluation of the Department's land and building assets.
- (f) In the 2023-24 Budget, Right-of-use assets of \$51.3 million were incorrectly included in Other assets. The remaining Budget variance and Actual variance reflects an increase in leased assets during 2023-24.
- (g) The Budget variance in Intangible assets includes a \$46.3 million higher than anticipated opening balance. Also, the Budget included \$40 million of Capital Improvement Project expenditure being capitalised as Intangible assets, which in accordance with the Australian Accounting Standards, has been expensed and is reflected in higher Employee benefits and Information technology expenses.
- (h) Superannuation assets represent the balance of the superannuation defined benefit plan's investment portfolio less the plan's projected liabilities. The variances reflect the latest actuarial advice provided by the State's Actuary.
- (i) In the 2023-24 Budget, Right-of-use assets of \$51.3 million were incorrectly included in Other assets, as per (f) above. The remaining Budget variance and Actual variance primarily represents a decrease in lease fitout incentives to be received by the Department in 2024-25.
- (j) The Budget variance in Payables includes a \$32.3 million higher than anticipated opening balance. The remaining Budget variance and Actual variance reflects an increase of \$32 million in Creditors and a \$32.3 million increase in the Department's cross border liability.
- (k) The movement in the balance of Lease liabilities is closely aligned with the movement in Right-of-use assets.
- (l) The Budget variance in Employee benefit liabilities includes a \$36.1 million higher than anticipated opening balance. The remaining variance comprises \$21.1 million in accrued salaries and wages, including locums and \$49 million for Employee leave entitlements.
- (m) The Budget variance in Other liabilities includes a \$4 million higher than anticipated opening balance and an increase in the closing balance due to the timing of payroll and Private Patient Scheme disbursements.

3.3 STATEMENT OF CASH FLOWS

	Notes	2024 Budget \$'000	2024 Actual \$'000	Variance \$'000	Variance %
Appropriation receipts - capital	(a)	179 931	56 286	(123 645)	(68.7%)
Appropriation receipts - other	(b)	300	11 841	11 541	n/a
Grants - continuing operations	(c)	616 603	715 729	99 126	16.1%
GST receipts	(d)	112 993	126 320	13 327	11.8%
Other cash receipts	(e)	55 376	67 649	12 273	22.2%
Employee benefits	(f)	(1 918 668)	(2 185 252)	(266 584)	(13.9%)
GST payments	(d)	(114 095)	(126 653)	(12 558)	(11.0%)
Grants paid	(g)	(102 874)	(88 896)	13 978	13.6%
Other cash payments	(h)	(38 772)	(66 469)	(27 697)	(71.4%)
Receipts from non-operational capital funding - appropriation	(a)	....	106 796	106 796	n/a
Payments for acquisition of non-financial assets	(i)	(212 444)	(154 207)	58 237	27.4%

Notes to Statement of Cash Flows variances

- (a) The variance in Appropriation receipts - capital is due to a reallocation from operating activities to investing activities within the Statement of Cash Flows.
- (b) As per Notes to Statement of Comprehensive Income Variances (a).
- (c) The variance in Grants - continuing operations is due to a reallocation of capital grants from operating activities to investing activities within the Statement of Cash Flows. Also, as per Notes to Statement of Comprehensive Income Variances (b).
- (d) The variance in GST receipts and GST payments primarily reflects an understatement of \$13.3 million in the 2023-24 Budget.
- (e) The variance in Other cash receipts reflects an underestimation of the recovery of salaries, wages and workers compensation payments in the 2023-24 budget.
- (f) As per Notes to Statement of Comprehensive Income Variances (d) and Notes to Statement of Financial Position Variances (l).
- (g) As per Notes to Statement of Comprehensive Income Variances (f).
- (h) As per Notes to Statement of Comprehensive Income Variances (g).
- (i) As per Notes to Statement of Comprehensive Income Variances (e).

NOTE 4 UNDERLYING NET RESULT

Non-operational capital funding is the income from continuing operations relating to funding for capital projects. This funding is classified as revenue from continuing operations and included in the net result. However, the corresponding capital expenditure is not included in the calculation of the net result. Accordingly, the net result will portray a position that is better than the true underlying financial result.

For this reason, the net result is adjusted to remove the effects of funding for capital projects.

Budget information refers to original estimates as disclosed in the 2023-24 Budget Papers and has not been subject to audit.

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Net result from continuing operations		91 993	(267 222)	(101 393)
Less impact of:				
Non-operational capital funding				
Capital Investment Program				
Appropriation revenue - capital	5.1	179 931	163 082	107 862
Other revenue from Government - Appropriation rollover under section 23 of the <i>Financial Management Act 2016</i>	1.1	....	8 781	25 132
Total expenses from continuing operations included in Capital Investment Program	1.1	(300)	(82 519)	(55 719)
Grants to acquire/construct a recognisable non-financial asset				
Other Australian Government grants - capital	5.2	11 367	4 472	2 601
Capital contributions included in the Net result from continuing operations				
Contributions received - fair value of assets assumed at no cost or for nominal consideration	5.5	....	350	1 413
Contributions received - lease incentives	5.5	....	4 967	8 416
Total		190 998	99 133	89 705
Underlying net result from continuing operations		(99 005)	(366 355)	(191 098)

NOTE 5 REVENUE

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15.

5.1 REVENUE FROM GOVERNMENT

Appropriations, whether operating or capital, are recognised as revenues in the period in which the Department gains control of the appropriated funds as they do not contain enforceable and sufficiently specific obligations as defined by AASB 15. Except for any amounts identified as carried forward, control arises in the period of appropriation.

Revenue from Government includes revenue from appropriations, unexpended appropriations rolled over under section 23 of the *Financial Management Act 2016* and Items Reserved by Law.

Section 23 of the Financial Management Act allows for an unexpended appropriation at the end of the financial year, as determined by the Treasurer, to be issued and applied from the Public Account in the following financial year. The amount determined by the Treasurer must not exceed five per cent of an Agency's appropriation for the financial year.

Budget information refers to original estimates as disclosed in the 2023-24 Budget Papers and has not been subject to audit.

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
<i>Continuing operations</i>			
Appropriation revenue - operating			
Current year	1 874 966	1 897 475	1 771 068
Appropriation revenue - capital	179 931	163 082	107 862
Other revenue from Government			
Appropriation rollover under section 23 of the <i>Financial Management Act 2016</i>	300	11 841	71 563
Total revenue from Government	2 055 197	2 072 398	1 950 493

5.2 GRANTS

Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when the Department satisfies the performance obligation and transfers the promised goods or services. The Department typically satisfies its performance obligations when services have been provided in line with the agreed terms as set out in funding contracts. The Department recognises revenue associated with performance obligations upon receipt of the revenues, which is typically using the input method on a straight line basis.

Note 8.2 outlines the transaction price that is allocated to the performance obligations that have not yet been satisfied at the end of the year and when it is expected to be recognised as revenue.

Grants revenue without a sufficiently specific performance obligation are recognised when the Department gains control of the asset (typically Cash).

Grants to acquire/construct a recognisable non-financial asset to be controlled by the Department are recognised when the Department satisfies its obligations under the transfer. The Department satisfies its performance obligations over time as the non-financial assets are being constructed using the input method.

	2024	2023
	Actual	Actual
	\$'000	\$'000
Grants with sufficiently specific performance obligations		
Australian Government recurrent grants - Activity Based Funding	532 494	467 716
COPEs receipts	12 788	11 429
Other Australian Government grants	7 393	37 908
Total	552 675	517 053
Grants without sufficiently specific performance obligations		
Australian Government recurrent grants - Block Funding	110 791	105 391
COPEs receipts	42 937	33 675
Other Australian Government grants	13 393	14 859
State grants - other	1 921	1 799
Total	169 042	155 724
Grants to acquire/construct a recognisable non-financial asset		
Other Australian Government grants - capital	4 472	2 601
Total	4 472	2 601
Total revenue from grants	726 189	675 378

In accordance with AASB 15, the obligations under the *National Health Reform Funding Agreement* have been dissected into two components, being:

- Activity Based Funding, which has sufficiently specific performance obligations attached
- Block Funding, without sufficiently specific performance obligations attached.

5.3 SALES OF GOODS AND SERVICES

Revenue from Sales of goods and services is recognised when the Department satisfies a performance obligation by transferring the promised goods or services to the customer.

Lease income from operating leases where the Department is a lessor is recognised on a straight line basis. The Department does not have any finance leases as lessor.

Goods	Nature of timing of satisfaction of performance obligation, including significant payment terms	Revenue recognition policies
Pharmaceutical, prosthesis and other medical/health related goods.	The Department typically satisfies the performance obligation when the goods have been delivered to the satisfaction of the customer. Payment terms are generally 30 days.	The Department recognises revenue associated with performance obligations upon receipt of the revenues, which is typically using the input method on a straight line basis.

Services	Nature of timing of satisfaction of performance obligation, including significant payment terms	Revenue recognition policies
Licencing, ambulance services, hospital and aged care services.	The Department typically satisfies the performance obligation when the promised services have been delivered to the satisfaction of the customer. Payment terms are generally 30 days.	The Department recognises revenue associated with performance obligations upon receipt of the revenues, which is typically using the input method on a straight line basis.

	2024	2023
	Actual	Actual
	\$'000	\$'000
Ambulance fees	9 640	5 502
Dental	5 975	6 229
Inpatient, outpatient nursing home fees	89 067	62 037
Operating lease income - commercial rent	7 132	7 102
Operating lease income - residential rent	1 304	1 256
Other client revenue	1 079	974
Other user charges	13 592	11 518
Pharmaceutical Benefits Scheme co-payments	485	508
Pharmaceutical Benefits Scheme revenue from Medicare	111 432	100 771
Pharmacy excluding Pharmaceutical Benefits Scheme	2 105	3 191
Private Patient Scheme	27 646	30 580
Prosthesis	5 154	5 525
Total	274 611	235 193

Other user charges include licence fees, other fees and cost recoveries. Licence fees include radiation control and tobacco licences. Other fees include microbiology fees, fees for the Home and Community Care Program services and critical care and advice service fees. Other user charges also include revenue from franchise fees, equipment hire, car parking fees and cost recoveries for work performed on behalf of other agencies.

Operating lease income has been reclassified from Other revenue to Sales of goods and services and the 2023 Actual figures have been restated accordingly.

5.4 INTEREST

Interest on funds is recognised as it accrues using the effective interest rate method.

	2024	2023
	Actual	Actual
	\$'000	\$'000
Interest	767	520
Interest on superannuation defined benefit plans	454	274
Total	1 221	794

5.5 CONTRIBUTIONS RECEIVED

Services received free of charge by the Department are recognised as income when a fair value can be reliably determined and when the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised at their fair value when the Department obtains control of the asset, it is probable that future economic benefits comprising the contribution will flow to the Department and the amount can be measured reliably. However, where the contribution received is from another government department as a consequence of restructuring of administrative arrangements, they are recognised as contributions by owners directly within equity. In these circumstances, book values from the transferor department have been used.

The Department has recognised an inflow of resources in the form of volunteer services as income where the fair value of those services can be measured reliably, and the services would have been purchased if they had not been donated.

Key estimate and judgement

Fair value of volunteer services provided for the THS is based upon weekly hours volunteered at comparable recurrent salary rates for equivalent tasks performed.

Fair value of volunteer services provided for Ambulance Tasmania is estimated based upon statewide volunteer hours at a salary rate which reflects that an ambulance volunteer's skill level may range up to advanced first aid and that the emergency care they provide is under approved protocols.

	2024	2023
	Actual	Actual
	\$'000	\$'000
Fair value of assets assumed at no cost or for nominal consideration	350	1 413
Fair value of volunteer services provided	9 775	10 792
Lease incentives	4 967	8 416
Total	15 092	20 621

Fair value of volunteer services provided represents the estimated service value of volunteers to Ambulance Tasmania of \$8.3 million (2022-23: \$8.9 million) and the THS of \$1.5 million (2022-23: \$1.8 million). This contribution is offset by an equal value recorded as Other expenses, refer to Note 7.7.

OTHER REVENUE

Other revenue primarily relates to the recovery of costs incurred and is recognised when an increase in future economic benefits relating to an increase in an asset or a decrease of a liability has arisen that can be reliably measured.

	2024	2023
	Actual	Actual
	\$'000	\$'000
Corporate services revenue	1 439	1 830
Donations	855	1 507
Industry funds	3 713	3 891
Recoveries - cafeterias and catering	5 664	4 933
Recoveries - multipurpose centre	194	287
Recoveries - operating expenses	13 198	9 454
Recoveries - wages and salaries	28 561	25 714
Recoveries - workers compensation	14 025	10 231
Total	67 649	57 847

Donations and Industry funds are amounts received from organisations and individuals to fund services and projects.

Operating lease income has been reclassified from Other revenue to Sales of goods and services and the 2023 Actual figures have been restated accordingly.

NOTE 6 NET GAINS/(LOSSES)

6.1 NET GAIN/(LOSS) ON NON-FINANCIAL ASSETS

Gains or losses from the sale of non-financial assets are recognised when control of the assets has passed to the buyer.

Key judgement

Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell and value in use.

Specialised non-financial assets are not used for the purpose of generating cash flows, therefore their recoverable amount is expected to be materially the same as fair value, as determined under AASB 13 *Fair Value Measurement*.

All other non-financial assets are assessed to determine whether any impairment exists, with impairment losses recognised in the Statement of Comprehensive Income.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

	2024	2023
	\$'000	\$'000
Net gain/(loss) on disposal of physical assets	(12)	15
Total	(12)	15

6.2 NET GAIN/(LOSS) ON FINANCIAL INSTRUMENTS AND STATUTORY RECEIVABLES/PAYABLES

Financial assets are impaired under the expected credit loss approach required under AASB 9 *Financial Instruments*. The expected credit loss is recognised for all debt instruments not held at fair value through profit or loss.

Key judgement

An impairment loss using the expected credit loss method for all trade debtors uses a lifetime expected loss allowance. The expected loss rates are based upon historical observed loss rates that are adjusted to reflect forward looking macroeconomic factors.

For other financial instruments that are not trade receivables, contract assets or lease receivables, the Department has measured the expected credit loss using a probability-weighted amount that takes into account the time value of money and forward looking macroeconomic factors.

	2024	2023
	\$'000	\$'000
Impairment of receivables	(4 413)	(4 580)
Total	(4 413)	(4 580)

Impairment of receivables is recorded in the Reconciliation of movement in expected credit loss for receivables, refer to Note 8.1.

NOTE 7 EXPENSES

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.

7.1 EMPLOYEE BENEFITS

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

(a) Employee expenses

	2024	2023
	\$'000	\$'000
Wages and salaries	1 769 978	1 548 185
Annual leave	117 551	101 650
Long service leave	32 996	25 986
Sick leave	64 128	58 984
Superannuation - defined contribution scheme	226 579	192 480
Superannuation - defined benefit scheme	11 422	11 910
Other employment expenses - recruitment and staff development	33 768	27 357
Other employee expenses - other staff allowances	2 142	1 824
Total	2 258 564	1 968 376

Superannuation expenses relating to defined benefit schemes relate to payments into the Public Account. The amount of the payment is based on a department contribution rate determined by the Treasurer, on the advice of the State Actuary. The current department contribution is 12.95 per cent (2022-23: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 11 per cent (2022-23: 10.5 per cent) of salary. In addition, departments are also required to pay into the Public Account a "gap" payment equivalent to 3.45 per cent (2022-23: 3.45 per cent) of salary in respect of employees who are members of defined contribution schemes.

(b) Remuneration of key management personnel

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

Remuneration during 2023-24 for key management personnel is set by the *State Service Act 2000*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits.

Short-term salary benefits includes all forms of consideration paid and payable for services rendered and compensated absences during the period. Other short-term benefits include all other forms of non-salary benefits such as motor vehicles and parking, fringe benefit tax payable in respect of these benefits, payments in lieu of leave, annual leave movements and any other compensation paid or payable.

Long-term employee expenses include long service leave, sabbatical leave and superannuation obligations. Superannuation means the contribution to the superannuation fund of the individual. Other long-term benefits and long service leave includes the movements in the discounted long service leave balances.

Termination benefits include all forms of benefit paid or accrued as a consequence of termination, including annual leave and long service leave paid out on termination.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for a consecutive period of more than one month.

The following were key management personnel of the Department and unless otherwise indicated were key management personnel for the entire year:

2024	Short-term benefits		Long-term benefits		Termination benefits	Total
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
Dale Webster Acting Secretary (from 22/04/2024) Deputy Secretary Community, Mental Health and Wellbeing (from 30/10/2023 to 21/04/2024) Acting Deputy Secretary Hospitals and Primary Care (to 29/10/2023)	219	54	89	15	....	377
Kathrine Morgan-Wicks Secretary (to 21/04/2024)	379	65	46	15	....	505
Shane Gregory Associate Secretary	296	51	43	10	....	400
Andrew Hargrave Deputy Secretary Infrastructure (from 4/02/2024) Acting Deputy Secretary Infrastructure (to 3/02/2024)	239	32	37	31	....	339
Brendan Docherty Deputy Secretary Hospitals and Primary Care (from 30/10/2023)	194	18	23	12	....	247
Brent Feike Chief Information Officer (from 22/01/2024) Acting Chief Information Officer (from 25/11/2023 to 21/01/2024)	121	25	18	10	....	174
Craig Jeffery Chief Financial Officer	208	44	29	8	....	289

2024 (continued)	Short-term benefits		Long-term benefits		Termination benefits	Total
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000		
Key management personnel						
Dinesh Arya Deputy Secretary Clinical Quality, Regulation and Accreditation (from 23/03/2024) Chief Medical Officer and Chief Psychiatrist (from 22/01/2024)	235	11	55	3	....	304
Fiona Lieutier Chief Executive Hospitals North (from 18/09/2023) Acting Chief Executive Hospitals North (to 17/09/2023)	181	29	44	15	....	269
Francine Douce Chief Nurse and Midwifery Officer Acting Deputy Secretary Clinical Quality, Regulation and Accreditation (to 22/03/2024)	216	46	39	9	....	310
George Clarke Chief Executive Public Health Services (from 6/05/2024) Acting Chief Executive Public Health Services (from 30/10/2023 to 25/02/2024 and from 5/04/2024 to 4/05/2024) Acting Deputy Secretary Community, Mental Health and Wellbeing (to 29/10/2023)	179	3	27	6	....	215
Jordan Emery Chief Executive, Ambulance Tasmania	231	....	28	8	....	267
Joseph McDonald Chief Executive Hospitals South (from 27/11/2023)	108	27	13	3	....	151
Lisa Howes Acting Chief Risk Officer (from 25/09/2023 to 11/05/2024) Director, Office of the Secretary (to 24/09/2023)	136	43	25	15	....	219
Michelle Searle Chief People Officer	177	42	45	9	....	273

2024 (continued)	Short-term benefits		Long-term benefits		Termination benefits	Total Salary
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000		
Key management personnel						
Paula Hyland Chief Executive Hospitals North West	160	55	25	6	....	246
Warren Prentice Chief Information Officer (to 24/11/2023)	130	(1)	16	(20)	10	135
Acting key management personnel						
Laura Pyszkowski Acting Director, Office of the Secretary (from 27/09/2023)	128	25	20	4	....	177
Matthew Arnold Acting Chief Executive Public Health Services (to 29/10/2023)	48	3	7	1	....	59
Peter Boyles Acting Chief Risk Officer (from 27/05/2024) Acting Chief Executive Public Health Services (from 26/02/2024 to 04/04/2024)	28	4	5	1	....	38
Rick Monty Acting Deputy Secretary Community, Mental Health and Wellbeing (from 26/04/2024)	40	6	9	1	....	56
Ruth Kearon Acting Chief Medical Officer (to 21/01/2024)	272	7	39	3	....	321
Sally Badcock Acting Deputy Secretary Policy, Purchasing, Performance and Reform (from 4/09/2023)	214	17	34	5	....	270
Stephen Ayre Acting Chief Executive Hospitals South (to 26/11/2023)	265	(26)	55	(23)	87	358
Total	4 404	580	771	147	97	5 999

2023	Short-term benefits		Long-term benefits		Termination benefits	Total
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000		
<i>Key management personnel</i>						
Kathrine Morgan-Wicks Secretary	438	58	50	13	....	559
Craig Jeffery Chief Financial Officer	203	42	28	8	....	281
Michelle Searle Chief People Officer	176	33	42	6	....	257
Warren Prentice Chief Information Officer	262	23	35	6	....	326
Shane Gregory Associate Secretary (from 30/01/2023) Deputy Secretary Infrastructure (to 07/03/2023)	298	38	33	8	....	377
Dale Webster Acting Deputy Secretary Hospitals and Primary Care (from 10/10/2022) Deputy Secretary Community, Mental Health and Wellbeing (to 09/10/2022)	204	42	81	13	....	340
Susan Gannon Chief Executive Hospitals South (to 09/06/2023)	211	32	39	(33)	2	251
Eric Daniels Chief Executive Hospitals North West (from 10/10/2022 to 19/03/2023) Chief Executive Hospitals North/North West (to 09/10/2022)	168	23	37	6	....	234

2023 (continued)	Short-term benefits		Long-term benefits		Termination benefits	Total
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000		
Key management personnel						
Paula Hyland Chief Executive Hospitals North West (from 22/05/2023) Acting Chief Executive Hospitals North West (from 20/03/2023 to 21/05/2023) Acting Chief Executive Hospitals North (from 03/12/2022 to 06/01/2023) Acting Deputy Secretary Community, Mental Health and Wellbeing (from 10/10/2022 to 02/12/2022)	124	18	19	2	....	163
Francine Douce Acting Deputy Secretary Clinical Quality, Regulation and Accreditation (from 10/06/2023) Chief Nurse and Midwifery Officer (to 09/06/2023)	202	24	36	7	....	269
Jennifer Duncan Chief Executive Hospitals North (from 12/12/2022 to 31/05/2023) Acting Chief Executive Hospitals North (from 10/10/2022 to 11/12/2022)	128	7	15	(2)	8	156
Joe Acker Acting Deputy Secretary Community, Mental Health and Wellbeing (from 07/02/2023 to 25/05/2023) Chief Executive, Ambulance Tasmania (to 25/01/2023)	181	27	30	(8)	2	232
Anthony Lawler Deputy Secretary Clinical Quality, Regulation and Accreditation (to 09/06/2023)	434	(52)	85	(45)	141	563
Sonj Hall Deputy Secretary Policy, Purchasing, Performance and Reform	240	23	32	6	....	301

2023 (continued)	Short-term benefits		Long-term benefits		Termination benefits	Total
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000		
Key management personnel						
Craig Watson Executive Director Business Improvement and Reform (to 31/01/2023)	116	(43)	25	(74)	345	369
Sophie Muller Chief Executive Public Health Services (to 27/11/2022)	65	20	16	6	....	107
Lisa Howes Director, Office of the Secretary	129	33	20	5	....	187
Jordan Emery Chief Executive, Ambulance Tasmania (from 11/04/2023) Acting Chief Executive, Ambulance Tasmania (from 26/01/2023 to 10/04/2023)	87	7	12	2	....	108
Acting key management personnel						
Andrew Hargrave Acting Deputy Secretary Infrastructure (from 08/03/2023)	76	5	11	1	....	93
George Clarke Acting Deputy Secretary Community, Mental Health and Wellbeing (from 05/12/2022 to 06/02/2023 and from 26/05/2023)	71	5	10	1	....	87
Fiona Lieutier Acting Chief Executive Hospitals North (from 01/06/2023) Acting Chief Executive Public Health Services (from 01/12/2022 to 04/06/2023)	108	21	26	3	....	158
Total	3 921	386	682	(69)	498	5 418

(c) Related party transactions

There are no significant related party transactions requiring disclosure.

7.2 DEPRECIATION AND AMORTISATION

All applicable non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Land and heritage and cultural assets, being assets with unlimited useful lives, are not depreciated.

The depreciable amount of improvements to or on leaseholds is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is reasonably certain.

Key estimate and judgement

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

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

(a) Depreciation

	Major depreciation period	2024 \$'000	2023 \$'000
Plant, equipment and vehicles	2-20 years	21 649	20 692
Buildings	40-50 years	70 955	53 447
Leasehold improvements	2-20 years	1 076	1 088
Right-of-use assets	2-22 years	9 278	8 197
Total		102 958	83 424

Amortisation

	Major amortisation rate	2024 \$'000	2023 \$'000
Intangible assets	20 per cent	961	1 036
Total		961	1 036
Total depreciation and amortisation		103 919	84 460

7.3 SUPPLIES AND CONSUMABLES

	2024	2023
	\$'000	\$'000
Audit fees	499	333
Lease expenses	10 729	10 075
Consultants	16 835	12 420
Property services and rental payments	73 683	78 819
Maintenance	33 678	28 541
Communications	13 970	16 737
Information technology	67 601	60 591
Travel, transport and vehicle leasing payments	22 415	19 817
Advertising and promotion	2 057	2 329
Medical, surgical and pharmacy supplies	495 399	445 986
Patient and client services	58 096	57 648
Other licencing costs	3 484	4 105
Equipment and furniture	14 194	13 530
Administration	18 266	18 763
Food production costs	14 518	12 421
Service fees	12 144	10 664
Other supplies and consumables	26 366	10 070
Total	883 934	802 849

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Department's Financial Statements were \$277 700 (2022-23: \$264 500).

Lease expenses includes lease rentals for short term leases and variable lease payments, as detailed in Note 9.2.

7.4 GRANTS AND SUBSIDIES

Grant and subsidies expenditure is recognised to the extent that:

- the services required to be performed by the grantee have been performed; or
- the grant eligibility criteria have been satisfied.

A liability is recorded when the Department has a binding agreement to make the grants, but services have not been performed or criteria satisfied. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

	2024	2023
	\$'000	\$'000
Grants		
Alcohol, tobacco and other drugs	9 544	9 513
COVID-19	2 310	3 415
Health planning	8 345	8 281
Mental health	27 352	21 719
NDIS Bilateral Agreement budget neutral adjustment	....	12 180
NDIS In-Kind	4 756	5 725
Primary health	4 195	3 621
Public health	12 553	14 717
Strategic purchasing	5 824	500
Other health services	3 200	4 244
Subsidies		
Home and community care	13 069	12 491
Total	91 148	96 406

The Department provides Grants to external service providers for delivery of health care services.

The National Disability Insurance Scheme Bilateral Agreement budget neutral adjustment transferred to the Department of Premier and Cabinet during 2023-24.

7.5 FINANCE COSTS

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

Finance costs include lease charges.

	2024	2023
	\$'000	\$'000
Interest expense		
Interest on lease liabilities	2 695	1 408
Other interest expense	15	....
Total	2 710	1 408

7.6 CONTRIBUTIONS PROVIDED

Contributions provided free of charge by the Department, to another entity, are recognised as an expense when fair value can be reliably determined.

	2024	2023
	\$'000	\$'000
Fair value of assets transferred at no cost or for nominal consideration	2 238	6 433
Total	2 238	6 433

Fair value of assets transferred at no cost or for nominal consideration represents rapid antigen tests that were transferred to the other Government agencies.

7.7 OTHER EXPENSES

Other expenses are recognised when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be reliably measured.

	2024	2023
	\$'000	\$'000
Salary on-costs	52 548	49 093
Fair value of volunteer services	9 775	10 792
Tasmanian Risk Management Fund premium	13 909	15 451
Other	1 212	1 886
Total	77 444	77 222

Fair value of volunteer services expense is offset by an equal value recorded as Contributions received, refer to Note 5.5.

NOTE 8 ASSETS

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to the Department and the asset has a cost or value that can be measured reliably.

8.1 RECEIVABLES

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price. Receivables are recorded inclusive of GST (where applicable).

Key judgement

Receivables are held with the objective to collect the contractual cash flows and are subsequently measured at amortised cost using the effective interest method. Any subsequent changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process. An allowance for expected credit losses is recognised for all debt financial assets not held at fair value through profit and loss. The expected credit loss is based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate.

For trade receivables, a simplified approach in calculating expected credit losses is applied, with a loss allowance based on lifetime expected credit losses recognised at each reporting date. The Department has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

	2024	2023
	\$'000	\$'000
Receivables	79 486	66 526
Less: Expected credit loss	(10 726)	(7 373)
Total	68 760	59 153
Sales of goods and services	55 113	46 660
Tax assets	13 647	12 493
Total	68 760	59 153
Settled within 12 months	68 760	59 153
Total	68 760	59 153

(a) Reconciliation of movement in expected credit loss for receivables

	2024	2023
	\$'000	\$'000
Carrying amount as at 1 July	7 373	3 330
Amounts written off during the year	(1 060)	(537)
Increase/(decrease) in provision recognised in profit or loss	4 413	4 580
Carrying amount as at 30 June	10 726	7 373

For ageing analysis of the financial assets, refer to Note 13.1.

The Increase/(decrease) in provision recognised in profit or loss is recorded as Net gain/(loss) on financial instruments and statutory receivables/payables, refer to Note 6.2.

8.2 CONTRACT ASSETS AND LIABILITIES

A contract asset is the Department's right to consideration in exchange for goods or services that the Department has transferred to the customer, but not billed as at the reporting date as all conditions have not been fulfilled due to the timing of the annual acquittal process. Contract assets become receivable when the rights to receive payment become unconditional on satisfactory completion of performance obligations.

A contract liability relates to the Department's obligation to transfer goods or services to a customer for which the Department has received consideration in advance.

2024	Australian Government Funding \$'000	Total \$'000
Contract assets		
Balance as at 1 July	....	....
Add: Additional costs incurred that are recoverable from customer	2 695	2 695
Balance as at 30 June	2 695	2 695
Contract liabilities		
Balance as at 1 July	....	....
Balance as at 30 June	....	....
2023		
	Australian Government Funding \$'000	Total \$'000
Contract assets		
Balance as at 1 July	5 249	5 249
Less: Transfer to receivables	(5 249)	(5 249)
Balance as at 30 June	....	....
Contract liabilities		
Balance as at 1 July	....	....
Balance as at 30 June	....	....
	2024 \$'000	2023 \$'000
Revenue from performance obligations met during the current period	552 675	517 053
Revenue from performance obligations satisfied (or partially satisfied) in previous periods	....	....
The transaction price allocated to unsatisfied performance obligations as at 30 June is as follows:		
	2024 \$'000	2023 \$'000
Australian Government grants	....	....
Total	....	....

8.3 OTHER FINANCIAL ASSETS

Other financial assets are classified and measured at amortised cost. Impairment losses, where applicable, are recorded in the Statement of Comprehensive Income. Any gain or loss arising on derecognition is recognised directly in net result and presented in other gains/(losses).

	2024	2023
	\$'000	\$'000
Accrued revenue	66 994	39 726
Inter-entity balance	....	9
Total	66 994	39 735
Settled within 12 months	66 994	39 735
Total	66 994	39 735

Accrued revenue includes medical services provided in Tasmania to residents from other states and territories. In 2022-23 this accrued revenue was reported as an offset to the Department's cross border liability (see Note 9.1).

Inter-entity balance represents Goods and Services Tax settlement entries arising between the Department and other entities.

8.4 INVENTORIES

Inventories held for distribution are valued at cost adjusted, when applicable, for any loss of service potential. Inventories acquired for no cost or nominal consideration are valued at current replacement cost.

	2024	2023
	\$'000	\$'000
Pharmacy	15 254	15 283
Catering	438	431
Linen	469	429
General supplies	19 431	49 080
Total	35 592	65 223
Consumed within 12 months	35 592	65 223
Total	35 592	65 223

8.5 ASSETS HELD FOR SALE

Assets held for sale (or disposal groups comprising assets and liabilities) that are expected to be recovered primarily through sale rather than continuing use are classified as held for sale. Immediately before classification as held for sale, fair value assets (or components of a disposal group) are remeasured in accordance with the Departmental policy. Upon initial classification to assets held for sale, assets are remeasured at the lower of carrying amount and fair value less costs to sell. An impairment loss is recognised in profit or loss for any initial and subsequent write-down from the carrying amount measured immediately before re-measurement to fair value less costs of disposal. Such assets are no longer amortised or depreciated upon being classified as held for sale.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Land	2 653	2 516
Buildings	1 381	1 360
Total	4 034	3 876
Settled within 12 months	4 034	3 876
Total	4 034	3 876

The land and buildings held for sale have been deemed excess to requirements and are either in the process of being sold or will be advertised for sale during 2024-25.

Key estimate and judgement

The recognised fair value of non-financial assets is classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements.

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

(b) *Fair value measurement of assets held for sale (including fair value levels)*

2024	Carrying value at 30 June	Fair value measurement at end of reporting period		
		Level 1	Level 2	Level 3
	\$'000	\$'000	\$'000	\$'000
Land	2 653	....	2 653	....
Buildings	1 381	....	1 360	21
Total	4 034	....	4 013	21

2023	Carrying value at 30 June	Fair value measurement at end of reporting period		
		Level 1	Level 2	Level 3
	\$'000	\$'000	\$'000	\$'000
Land	2 516	....	2 516	....
Buildings	1 360	....	1 360	....
Total	3 876	....	3 876	....

Key judgement

The property held for sale is carried at fair value less costs of disposal, utilising the capital value assessment undertaken by the Office of the Valuer-General.

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

	Fair value as at 30 June \$'000	Significant unobservable inputs used in valuation	Possible alternative values for Level 3 inputs	Sensitivity of fair value to changes in Level 3 inputs
Buildings - specific purpose/ use buildings	21	A - Construction costs B - Age and condition of asset C - Remaining useful life	When valuing these assets, their existing use and likely alternative uses are taken into account by valuers. As a result, it is most unlikely that alternative values will arise unless there are changes in known inputs.	Design and useful lives are reviewed regularly but generally remain unchanged. As a result, it is unlikely that significant variations in values will arise in the short term.

PROPERTY, PLANT AND EQUIPMENT

Key estimate and judgement

(i) Valuation basis

Land, buildings and heritage and cultural assets are recorded at fair value, less accumulated depreciation for building assets. All other non-current physical assets, including work in progress, are recorded at historic cost less accumulated depreciation and accumulated impairment losses. All assets within a class of assets are measured on the same basis.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The costs of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Fair value is based on the highest and best use of the asset. Unless there is an explicit Government policy to the contrary, the highest and best use of an asset is the current purpose for which the asset is being used or occupied.

The recognised fair value of non-financial assets is classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements.

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

(ii) Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Department and its costs can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of day to day servicing of property, plant and equipment are recognised in the Statement of Comprehensive Income as incurred.

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Department are:

Land and buildings \$10 000

Leasehold improvements \$10 000

Plant, equipment and vehicles \$10 000

Heritage and cultural assets \$10 000

Assets valued at less than the threshold amount are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total or where the details of the asset are required for tracing purposes).

(iv) Revaluations

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

Assets are revalued with sufficient regularity to ensure they reflect fair value at balance date.

The Department's land and building assets were revalued independently by the Valuer-General as at 31 December 2022 and these values were confirmed by the Valuer-General as being applicable as at 30 June 2023. The Department's heritage and cultural assets were revalued independently by an industry specialist as at 30 June 2023. All of these assets were valued in accordance with *AASB 116 Property, Plant and Equipment*.

In accordance with the Department's revaluation policy, the next valuation will take place in four years time. For the interim three financial years, land and building assets receive an indice valuation performed by the Valuer-General. The indice valuation is based on a review of market movement factors and building construction cost. There has been no adjustment to heritage and cultural assets since the 30 June 2023 revaluation.

Revaluations are shown on a gross basis where a replacement cost basis of valuations has been used. Asset revaluations based on a market basis are disclosed on a net basis, however, the Department has endeavoured to obtain replacement cost valuations where possible to enable gross values to be disclosed.

(v) *Assets in respect of leases where the Department is the lessor*

The Department leases building assets (including office accommodation, consulting rooms and residential accommodation) and medical equipment under operating leases, with rental payments payable in instalments as per agreed terms with the tenants. *Lease payments may include amounts for outgoings and rent escalation for a fixed percentage, dollar increase per year or future index or rate.*

(vi) *Service concession assets*

The Department has not entered into any agreements covered by AASB 1059 *Service Concession Arrangements: Grantors.*

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Land		
At fair value	167 119	167 125
Total	167 119	167 125
Buildings		
At fair value	2 980 841	2 844 535
Less: Accumulated depreciation	(797 843)	(699 090)
Total	2 182 998	2 145 445
Leasehold improvements		
At cost	27 640	22 646
Less: Accumulated depreciation	(19 162)	(18 086)
Total	8 478	4 560
Plant, equipment and vehicles		
At cost	242 111	230 287
Less: Accumulated depreciation	(153 936)	(136 711)
Total	88 175	93 576
Heritage and cultural assets		
At fair value	5 604	5 438
Total	5 604	5 438
Work in progress		
Buildings at cost	174 488	125 608
Plant, equipment and vehicles at cost	26 464	14 873
Heritage and cultural assets at cost	906	691
Total	201 858	141 172
Total property, plant and equipment	2 654 232	2 557 316

(b) Reconciliation of movements (including fair value levels)

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2024	Land	Buildings	Buildings	Leasehold improve- ments	Plant, equipment and vehicles	Heritage and cultural assets Level 3	Work in progress	Total
	Level 2	Level 2	Level 3					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value as at 1 July	167 125	132 180	2 013 265	4 560	93 576	5 438	141 172	2 557 316
Work in progress transfers	....	....	71 912	4 994	21 771	166	(98 766)	77
Additions	....	....	....	....	....	....	159 452	159 452
Disposals	....	(413)	(860)	....	(5 524)	....	....	(6 797)
<i>Gains/losses recognised in other comprehensive income</i>								
Revaluation increments/(decrements)	132	6 298	31 592	....	....	....	....	38 022
Assets held for sale transfers	(138)	....	(21)	....	....	....	....	(159)
Depreciation	....	(5 801)	(65 154)	(1 076)	(21 648)	....	....	(93 679)
Carrying value as at 30 June	167 119	132 264	2 050 734	8 478	88 175	5 604	201 858	2 654 232

2023	Land	Buildings	Buildings	Leasehold improve- ments	Plant, equipment and vehicles	Heritage and cultural assets Level 3	Work in progress	Total
	Level 2	Level 2	Level 3					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value as at 1 July	138 157	90 970	1 315 006	5 649	85 995	3 631	175 337	1 814 745
Work in progress transfers	4 083	15 211	84 211	....	28 411	387	(132 303)	....
Additions	....	....	....	....	....	....	98 262	98 262
Disposals	(169)	....	....	....	(138)	....	(124)	(431)
Administrative restructure - net assets transferred	268	....	530	....	....	....	....	798
<i>Gains/losses recognised in other comprehensive income</i>								
Revaluation increments/(decrements)	24 786	28 614	664 350	....	....	1 420	....	719 170
Depreciation	....	(2 615)	(50 832)	(1 089)	(20 692)	....	....	(75 228)
Carrying value as at 30 June	167 125	132 180	2 013 265	4 560	93 576	5 438	141 172	2 557 316

(c) Carrying amount of property, plant and equipment held and used by the Department

	2024	2023
	\$'000	\$'000
Land		
At fair value	156 069	156 847
Total	156 069	156 847
Buildings		
At fair value	2 832 732	2 714 051
Less: Accumulated depreciation	(758 947)	(671 450)
Total	2 073 785	2 042 601
Leasehold improvements		
At cost	27 640	22 646
Less: Accumulated depreciation	(19 162)	(18 086)
Total	8 478	4 560
Plant, equipment and vehicles		
At cost	242 111	230 287
Less: Accumulated depreciation	(153 936)	(136 711)
Total	88 175	93 576
Heritage and cultural assets		
At fair value	5 604	5 438
Total	5 604	5 438
Work in progress		
Buildings at cost	174 488	125 608
Plant, equipment and vehicles at cost	26 464	14 873
Heritage and cultural assets at cost	906	691
Total	201 858	141 172
Total property, plant and equipment	2 533 969	2 444 194

(d) Reconciliation of movements (including fair value levels) of property, plant and equipment held and used by the Department

Reconciliations of the carrying amounts of each class of property, plant and equipment held and used by the Department at the beginning and end of the current financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2024	Land	Buildings	Buildings	Leasehold improve- ments	Plant, equipment and vehicles	Heritage and cultural assets Level 3	Work in progress	Total
	Level 2	Level 2	Level 3					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value as at 1 July	156 847	58 734	1 983 867	4 560	93 576	5 438	141 172	2 444 194
Work in progress transfers	(950)	....	57 659	4 994	21 771	166	(83 563)	77
Additions	....	....	....	....	....	....	144 249	144 249
Disposals	....	(413)	(860)	....	(5 524)	....	....	(6 797)
Transfers between lessor/held and used asset classes	310	1 532	505	....	....	....	....	2 347
<i>Gains/losses recognised in other comprehensive income</i>								
Revaluation increments/(decrements)	....	2 797	31 303	....	....	....	....	34 100
Assets held for sale transfers	(138)	....	(21)	....	....	....	....	(159)
Depreciation	....	(2 552)	(58 766)	(1 076)	(21 648)	....	....	(84 042)
Carrying value as at 30 June	156 069	60 098	2 013 687	8 478	88 175	5 604	201 858	2 533 969

2023	Land	Buildings	Buildings	Leasehold improve- ments	Plant, equipment and vehicles	Heritage and cultural assets Level 3	Work in progress	Total
	Level 2	Level 2	Level 3					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value as at 1 July	129 551	44 259	1 285 779	5 649	85 995	3 631	175 337	1 730 201
Work in progress transfers	4 083	15 211	84 211	....	28 411	387	(132 303)	....
Additions	....	....	....	....	....	....	98 262	98 262
Disposals	(169)	....	....	....	(138)	....	(124)	(431)
Transfers between lessor/held and used asset classes	(558)	(1 397)	6 897	....	....	....	....	4 942
Administrative restructure - net assets transferred	268	....	530	....	....	....	....	798
<i>Gains/losses recognised in other comprehensive income</i>								
Revaluation increments/(decrements)	23 672	1 403	656 212	....	....	1 420	....	682 707
Depreciation	....	(742)	(49 762)	(1 089)	(20 692)	....	....	(72 285)
Carrying value as at 30 June	156 847	58 734	1 983 867	4 560	93 576	5 438	141 172	2 444 194

(e) Carrying amount of property where the Department is the lessor under operating leases

	2024	2023
	\$'000	\$'000
Land		
At fair value	11 050	10 278
Total	11 050	10 278
Buildings		
At fair value	148 109	130 484
Less: Accumulated depreciation	(38 896)	(27 640)
Total	109 213	102 844
Total property, plant and equipment	120 263	113 122

(f) Reconciliation of movements (including fair value levels) of property, plant and equipment where the Department is the lessor under operating leases

Reconciliations of the carrying amounts of each class of property, plant and equipment where the Department is the lessor under operating leases at the beginning and end of the current financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2024	Land	Buildings	Buildings	Work in progress	Total
	Level 2	Level 2	Level 3		
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value as at 1 July	10 278	73 446	29 398	....	113 122
Work in progress transfers	950	....	14 253	(15 203)	....
Additions	....	....	....	15 203	15 203
Transfers between lessor/held and used asset classes	(310)	(1 532)	(505)	....	(2 347)
<i>Gains/losses recognised in other comprehensive income</i>					
Revaluation increments/(decrements)	132	3 501	289	....	3 922
Depreciation	....	(3 249)	(6 388)	....	(9 637)
Carrying value as at 30 June	11 050	72 166	37 047	....	120 263
2023	Land	Buildings	Buildings	Work in progress	Total
	Level 2	Level 2	Level 3		
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value as at 1 July	8 606	46 711	29 227	....	84 544
Transfers between lessor/held and used asset classes	558	1 397	(6 897)	....	(4 942)
<i>Gains/losses recognised in other comprehensive income</i>					
Revaluation increments/(decrements)	1 114	27 211	8 138	....	36 463
Depreciation	....	(1 873)	(1 070)	....	(2 943)
Carrying value as at 30 June	10 278	73 446	29 398	....	113 122

(g) Maturity analysis of lease payments receivable in respect of operating leases

	2024	2023
	\$'000	\$'000
One year or less	6 449	6 518
From one to two years	6 339	6 429
From two to three years	6 108	6 322
From three to four years	5 923	6 149
From four to five years	5 867	5 956
More than five years	58 737	64 620
Total	89 423	95 994

(h) Level 3 significant valuation inputs and relationship to fair value

	Fair value as at 30 June \$'000	Significant unobservable inputs used in valuation	Possible alternative values for Level 3 inputs	Sensitivity of fair value to changes in Level 3 inputs
Buildings - specific purpose/use buildings	2 050 734	A - Construction costs B - Age and condition of asset C - Remaining useful life	When valuing these assets, their existing use and likely alternative uses are taken into account by valuers. As a result, it is most unlikely that alternative values will arise unless there are changes in known inputs.	Design and useful lives are reviewed regularly but generally remain unchanged. As a result, it is unlikely that significant variations in values will arise in the short term.
Heritage and cultural assets	5 604	A - Acquisition costs B - Condition of the asset C - Market transactions for identical or similar assets	Valuing these assets is an inexact science and it is not likely that alternative values applying other inputs would result in a materially different value.	Given the diversity of the heritage and cultural assets held, it is unlikely that a variation in the market transactions for identical or similar assets would impact a large proportion of the assets held. As a result, it is unlikely that significant variations in values will arise in the short term.

(i) Assets where current use is not the highest and best use

The Department has no assets where the current use is not the highest and best use.

8.7 RIGHT-OF-USE ASSETS

AASB 16 requires the Department to recognise a right-of-use asset, where it has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

The Department has elected not to recognise right-of-use assets and lease liabilities arising from short term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to major office accommodation and the motor vehicle fleet. An asset is considered low-value when it is expected to cost less than \$10 000.

Right-of-use assets are depreciated over the shorter of the assets useful life and the term of the lease. Where the Department obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the Department will exercise a purchase option, the Department depreciates the right-of-use asset over its useful life.

Details of leasing arrangements for right-of-use assets are at Note 9.2.

2024	Buildings	Plant and equipment	Total
	\$'000	\$'000	\$'000
Carrying value as at 1 July	46 475	5 989	52 464
Additions	31 442	4 746	36 188
Disposals/derecognition	(3 386)	....	(3 386)
Depreciation	(8 314)	(964)	(9 278)
Carrying value as at 30 June	66 217	9 771	75 988

2023	Buildings	Plant and equipment	Total
	\$'000	\$'000	\$'000
Carrying value as at 1 July	39 412	5 438	44 850
Additions	14 150	1 838	15 988
Disposals/derecognition	(177)	....	(177)
Depreciation	(6 910)	(1 287)	(8 197)
Carrying value as at 30 June	46 475	5 989	52 464

8.8 INTANGIBLE ASSETS

An intangible asset is recognised where:

- it is probable that an expected future benefit attributable to the asset will flow to the Department
- the cost of the asset can be reliably measured.

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

Intangible assets with a finite useful life held by the Department principally comprise computer software.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Intangible assets with a finite useful life		
At cost	20 488	20 488
Less: Accumulated amortisation	(18 265)	(17 303)
Total	2 223	3 185
Work in progress		
Intangible assets at cost	73	77
Total	73	77
Total intangible assets	2 296	3 262

(b) Reconciliation of movements (including fair value levels)

Reconciliations of the carrying amounts of each class of intangible assets at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated amortisation and accumulated impairment losses.

2024	Level 2	Work in progress	Total
	\$'000	\$'000	\$'000
Carrying value as at 1 July	3 185	77	3 262
Work in progress transfers	....	(77)	(77)
Additions	....	73	73
Amortisation	(962)	....	(962)
Carrying value as at 30 June	2 223	73	2 296
2023	Level 2	Work in progress	Total
	\$'000	\$'000	\$'000
Carrying value as at 1 July	4 117	385	4 502
Work in progress transfers	77	(77)	....
Additions	....	151	151
Disposals	....	(382)	(382)
Administrative restructure - net additions	27	....	27
Amortisation	(1 036)	....	(1 036)
Carrying value as at 30 June	3 185	77	3 262

(c) Level 3 significant calculation inputs and relationship to fair value

The Department does not hold any intangible assets classified as Level 3.

8.9 OTHER ASSETS

Other assets are recorded at amortised cost and include prepayments and lease incentives.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Prepayments	16 400	18 481
Lease incentives	3 250	8 416
Total other assets	19 650	26 897
Recovered within 12 months	18 770	26 011
Recovered in more than 12 months	880	886
Total	19 650	26 897

Prepayments primarily include information technology expenditure for hardware and software support and software licencing contracts, in addition to equipment maintenance contracts and property rental.

Lease incentives represent fit-out contributions for Finance-General managed office accommodation leases.

(b) Reconciliation of movements

2024	Level 2	Total
	\$'000	\$'000
Carrying amount as at 1 July	26 897	26 897
Additions	15 514	15 514
Utilised	(17 595)	(17 595)
Lease incentives transfers	(5 166)	(5 166)
Carrying amount as at 30 June	19 650	19 650
2023	Level 2	Total
	\$'000	\$'000
Carrying amount as at 1 July	18 230	18 230
Additions	18 056	18 056
Utilised	(17 805)	(17 805)
Lease incentives transfers	8 416	8 416
Carrying amount as at 30 June	26 897	26 897

NOTE 9 LIABILITIES

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

9.1 PAYABLES

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period, equates to face value, when the Department becomes obliged to make future payments as a result of a purchase of assets or services. Payables are recorded inclusive of GST (where applicable).

	2024	2023
	\$'000	\$'000
Creditors	66 259	34 246
Accrued expenses	102 785	68 503
Paid Parental Leave Scheme liabilities	300	190
Total	169 344	102 939
Settled within 12 months	93 712	66 190
Settled in more than 12 months	75 632	36 749
Total	169 344	102 939

Accrued expenses include medical services provided to Tasmanian residents in other states and territories of Australia. These accrued expenses are also referred to as the Department's cross border liability. In 2022-23 the Department's cross border liability was offset by medical services provided in Tasmania to residents from other states and territories. Due to the complexity of the calculations, there is two to three year delay in settlement.

Settlement of Creditors is usually made within 14 days.

9.2 LEASE LIABILITIES

A lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

The Department has elected not to recognise right-of-use assets and lease liabilities arising from short term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to major office accommodation and the motor vehicle fleet. An asset is considered low-value when it is expected to cost less than \$10 000.

The Department has entered into the following leasing arrangements:

Class of right-of-use asset	Details of leasing arrangements
Plant and equipment	These leases are paid monthly or quarterly. Lease payments include rent escalation for a fixed percentage, dollar increase per year or future index or rate.
Buildings	These leases are paid monthly, quarterly or annually. Lease payments include rent escalation for a fixed percentage, dollar increase per year or future index or rate. Some leases include options to extend the lease term.

	2024 \$'000	2023 \$'000
Lease liabilities	79 230	54 431
Total	79 230	54 431
Settled within 12 months	7 639	6 824
Settled in more than 12 months	71 591	47 607
Total	79 230	54 431

Maturity analysis of undiscounted lease liabilities:

	2024 \$'000	2023 \$'000
One year or less	7 639	6 824
From one to five years	32 513	23 258
More than five years	39 078	24 349
Total	79 230	54 431

The lease liability in the maturity analysis is presented using undiscounted contractual amounts before deducting finance charges.

The following amounts are recognised in the Statement of Comprehensive Income:

	2024 \$'000	2023 \$'000
Interest on lease liabilities included in Note 0	2 695	1 408
Lease expenses included in Note 7.3:		
Short term leases	11 235	10 183
Variable lease payments	(506)	(108)
Total lease expenses	10 729	10 075
Net expenses from leasing activities	13 424	11 483

9.3 EMPLOYEE BENEFIT LIABILITIES

Key estimate and judgement

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee entitlements are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

	2024	2023
	\$'000	\$'000
Accrued salaries	60 528	39 393
Annual leave	196 160	173 144
Long service leave	201 094	181 865
Sabbatical leave	17 025	14 444
Development leave	16 026	11 873
Other employee benefits	4 107	3 526
Total	494 940	424 245
Expected to settle wholly within 12 months	197 995	160 834
Expected to settle wholly after 12 months	296 945	263 411
Total	494 940	424 245

Other employee benefits are comprised of Purchased Leave Scheme, time off in lieu provisions, excess on-call leave and State Service Accumulated Leave Scheme entitlements.

9.4 SUPERANNUATION

(i) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an expense when they fall due.

(ii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

Key estimate and judgement

With the exception noted below, the Department does not recognise a liability for the accruing superannuation benefits of Departmental employees. This liability is held centrally and is recognised within the Finance-General Division of the Department of Treasury and Finance.

The Department's superannuation obligations, in respect of the contributory service of current and past Ambulance Tasmania employees under the Tasmanian Ambulance Service Superannuation Scheme, are recognised at the latest actuarial assessment of the member's entitlements, net of Scheme assets. The valuation is determined by discounting to present value, the gross benefit payments at a current, market-determined, risk-adjusted discount rate appropriate to the plan.

Actuarial gains or losses arising from the actuarial revaluation of Ambulance Tasmania superannuation liabilities are recognised in the Statement of Comprehensive Income.

(a) Type of plan

Tasmanian Ambulance Service Superannuation Scheme

The Tasmanian Ambulance Service Superannuation Scheme is a defined benefit scheme where members receive lump sum benefits on resignation, retirement, death or invalidity.

The Tasmanian Ambulance Service Superannuation Scheme balances reported are provided in respect of those employees who are defined benefit members.

The Scheme is closed to new members.

The Scheme forms part of the Retirement Benefits Fund and operates under the *Public Sector Superannuation Reform Act 2016*. The rules of the Scheme are set out in the Tasmanian Ambulance Service Superannuation Scheme Trust Deed.

The Superannuation Commission has fiduciary responsibility for, and oversees the administration of the Scheme. The day to day running of the Scheme is managed by the Office of the Superannuation Commission within the Department of Treasury and Finance.

There are a number of risks to which the Scheme exposes the Department. The more significant risks relating to the defined benefits are:

- Investment risk - The risk is that investment returns will be lower than assumed and employers will need to increase contributions to offset this shortfall over the long term.
- Salary growth risk - The risk is that wages or salaries (on which future benefit amounts will be based) will rise more rapidly than assumed, increasing defined benefit amounts and the associated employer contributions over the long term.
- Legislative risk - The risk is that legislative changes could be made which increase the cost of providing the defined benefits.

There were no Scheme amendments, curtailments or settlements during the year.

The present value of the superannuation asset or liability is reflected in the difference between net assets available to pay benefits and the amount of accrued benefits as at 30 June 2024.

An independent actuarial assessment is undertaken into the Tasmanian Ambulance Service Superannuation Scheme as at 30 June each financial year.

The State Actuary undertook a revaluation of the present value of the defined benefit obligation and the fair value of the plan assets as at 30 June 2024 using the process outlined in AASB 119 *Employee Benefits*. As a result of the revaluation, it was determined that the Tasmanian Ambulance Service Superannuation Scheme was in surplus by \$13.9 million (2022-23: \$12.5 million surplus).

(b) Reconciliation of movements in fair value of Scheme assets

	Tasmanian Ambulance Service Superannuation Scheme	
	2024	2023
	\$'000	\$'000
Fair value balance as at 1 July	53 152	59 125
Included in profit or loss		
Employer contributions	458	1 120
Interest income	2 107	2 061
Taxes, premiums and expenses paid	(69)	(168)
Total	2 496	3 013
Included in other comprehensive income		
Return/(loss) on plan assets excluding interest	925	2 048
Total	925	2 048
Other		
Contributions by plan participants	776	786
Benefits paid	(3 806)	(11 820)
Total	(3 030)	(11 034)
Fair value balance as at 30 June	53 543	53 152

(c) Reconciliation of the defined benefit obligation

	Tasmanian Ambulance Service Superannuation Scheme	
	2024	2023
	\$'000	\$'000
Present value of defined benefit obligations as at 1 July[^]	40 642	51 407
Current service cost	1 124	1 376
Interest expense	1 653	1 787
Contributions by Scheme participants	776	786
Actuarial (gains)/losses arising from changes in financial assumptions	(854)	(1 476)
Actuarial (gains)/losses arising from liability experience	212	(1 250)
Benefits paid	(3 806)	(11 820)
Taxes, premiums and expenses paid	(69)	(168)
Present value of defined benefit obligations as at 30 June[^]	39 678	40 642

[^]includes defined benefit contributions tax provision.

(d) Reconciliation of movements in present value of superannuation liability/(asset)

	Tasmanian Ambulance Service Superannuation Scheme	
	2024	2023
	\$'000	\$'000
Balance as at 1 July	(12 510)	(7 718)
Included in profit or loss		
Current service cost	1 124	1 376
Interest income	(454)	(274)
Total	670	1 102
Included in other comprehensive income		
Actuarial (gains)/losses arising from changes in financial assumptions	(854)	(1 476)
Actuarial (gains)/losses arising from liability experience	212	(1 250)
(Returns)/losses on plan assets excluding interest	(925)	(2 048)
Total	(1 567)	(4 774)
Other		
Employer contributions	(458)	(1 120)
Total	(458)	(1 120)
Balance as at 30 June	(13 865)	(12 510)

(e) Scheme assets at fair value

Tasmanian Ambulance Service Superannuation Scheme

Scheme assets as at 30 June 2024[^] comprise:

Asset category	Level 1 Quoted in active market		Level 2 Observable inputs, not quoted		Level 3 Unobservable inputs		Total Fair value	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Australian equities	9 370	8 239	....	....	9 370	8 239
International equities	11 619	9 993	....	....	11 619	9 993
Infrastructure	2 142	2 073	6 265	6 378	8 407	8 451
Diversified fixed interest	11 939	12 543	....	....	11 939	12 543
Property	857	1 010	7 496	9 036	8 353	10 046
Alternative investments	3 855	3 880	....	....	3 855	3 880
Total	39 782	37 738	13 761	15 414	53 543	53 152

[^]Estimated based on estimated Scheme assets as at 30 June 2024 and asset allocation of the Retirement Benefits Fund Scheme as at 30 June 2023.

The fair value of Scheme assets includes no amounts relating to:

- any of the Department's own financial instruments
- any property occupied by, or other assets used by the Department.

(f) Key actuarial assumptions

Tasmanian Ambulance Service Superannuation Scheme

Assumptions to determine defined benefit cost	2024	2023
	%	%
Discount rate	4.05	3.65
Expected salary increase rate	3.50	3.50

Assumptions to determine defined benefit obligation	2024	2023
	%	%
Discount rate	4.30	4.05
Expected salary increase rate	3.50	3.50

As at 30 June 2024, the weighted average duration of the defined benefit obligation for the Scheme was 7.9 years (2022-23: 7.5 years).

(g) Sensitivity analysis

Tasmanian Ambulance Service Superannuation Scheme

The defined benefit obligation as at 30 June 2024 under several scenarios is presented below.

Scenario A and B relate to discount rates sensitivity. Scenario C and D relate to expected pension increase rate sensitivity.

Scenario A: 1.0% pa lower discount rate assumption

Scenario B: 1.0% pa higher discount rate assumption

Scenario C: 1.0% pa lower than expected pension increase rate assumption

Scenario D: 1.0% pa higher than expected pension increase rate assumption

Defined benefit obligations	Base Case	Scenario A -1.0% pa discount rate	Scenario B +1.0% pa discount rate	Scenario C -1.0% pa pension increase rate	Scenario D +1.0% pa pension increase rate
Discount rate (% pa)	4.3%	3.3%	5.3%	4.3%	4.3%
Pension increase rate (% pa)	3.5%	3.5%	3.5%	2.5%	4.5%
Defined Benefit Obligation [^] (A\$'000s)	39 678	43 301	36 543	37 066	42 608

[^]includes defined benefit contribution tax provision.

The defined benefit obligation has been recalculated by changing the assumptions as outlined above, whilst retaining all other assumptions.

(h) Funding arrangements

Contributions to the Tasmanian Ambulance Superannuation Scheme in respect of defined benefit schemes are made on an emerging cost basis.

The Department expects to make a contribution of \$500 000 (2022-23: \$1.1 million) to the defined benefit plan for the Tasmanian Ambulance Superannuation Scheme during the next financial year.

9.5 OTHER LIABILITIES

Other liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

Other liabilities include revenue received in advance and on-costs associated with employee benefit liabilities. Revenue received in advance is measured at amortised cost. On-costs associated with employee benefit liabilities expected to be realised within 12 months are measured at the amount expected to be paid. Other on-costs associated with employee benefit liabilities are measured at the present value of the cost at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

	2024	2023
	\$'000	\$'000
Revenue received in advance		
Other revenue received in advance	3 437	2 631
Total	3 437	2 631
Other financial liabilities		
Employee benefit liabilities - on-costs	11 694	10 493
Payroll clearing	27 942	23 885
Funds held for distribution - Private Patient Scheme	11 864	13 970
Other liabilities	362	421
Total	51 862	48 769
Total other liabilities	55 299	51 400
Settled within 12 months	47 244	44 164
Settled in more than 12 months	8 055	7 236
Total other liabilities	55 299	51 400

Payroll clearing represents payroll related payables which will be disbursed next financial year, relating to the final payroll of the current financial year.

Funds held for distribution are funds held by the THS for distribution under the Private Patient Scheme.

NOTE 10 COMMITMENTS AND CONTINGENCIES

10.1 SCHEDULE OF COMMITMENTS

Commitments represent those contractual arrangements entered by the Department that are not reflected in the Statement of Financial Position. These commitments are recorded below at their nominal value and inclusive of GST.

Leases are recognised as right-of-use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

	2024	2023
	\$'000	\$'000
By type		
Capital commitments		
Property, plant and equipment	69 748	153 905
Total	69 748	153 905
Commitments held with Finance-General		
Major office accommodation	143 964	146 858
Motor vehicle fleet (base usage charge)	13 905	9 649
Total	157 869	156 507
Other commitments		
Department of Police, Fire and Emergency Management - critical incident stress management program	150	182
Information technology	111 858	130 086
Linear accelerator maintenance agreements	9 728	12 769
Maternity services	4 580	5 332
Medical priority enterprise maintenance agreement	127	209
Miscellaneous goods and services contracts	61 421	57 684
Miscellaneous grants	117 420	150 404
Pathology services	2 931	8 094
Radiology services	39 018	50 120
Rescue helicopter contract and helicopter services	25 308	39 739
Royal Flying Doctor Service air ambulance standing charge	5 300	8 758
Rural medical services	15 384	26 887
Secondary triage	545	835
Short term and/or low-value leases	12 435	10 593
Total	406 205	501 692
Total commitments (including GST)	633 822	812 104

	2024 \$'000	2023 \$'000
By maturity		
Capital commitments		
One year or less	69 679	115 517
From one to five years	69	38 334
More than five years	....	54
Total	69 748	153 905
Commitments held with Finance-General		
One year or less	20 275	16 305
From one to five years	60 498	53 201
More than five years	77 096	87 001
Total	157 869	156 507
Other commitments		
One year or less	210 173	212 204
From one to five years	184 084	275 081
More than five years	11 948	14 407
Total	406 205	501 692
Total commitments (including GST)	633 822	812 104

Capital commitments

Property, plant and equipment

Property, plant and equipment commitments primarily include commitments to either build or improve existing properties and also the purchase of equipment. The balance represents contractual commitments primarily associated with the Launceston General Hospital Helipad, Mersey Community Hospital Capital Upgrades, Queenstown and Oatlands Ambulance Stations, the Royal Hobart Hospital Expansion Project Phase 2 and the Royal Hobart Hospital Pharmacy Redevelopment. Along with the purchase of security and medical equipment, including imaging and pathology diagnostic equipment.

Commitments held with Finance-General

Major office accommodation

Major office accommodation leases are executed by the Finance-General Division of the Department of Treasury and Finance. As there is no lease contract between Finance-General and the Department, for the purposes of AASB 16 *Leases*, the Department is not required to recognise a lease liability and right-of-use asset. Major office accommodation primarily relates to 22 Elizabeth St Hobart, 25 Argyle St Hobart, 16-24 Charles St Launceston (CH Smith Building), 70 Collins St Hobart and 89 Cambridge Park Drive Cambridge Park.

Motor vehicle fleet (base usage charge)

The Government's motor vehicle fleet is owned and managed by the Finance-General Division of the Department of Treasury and Finance. Treasury is the central agency which purchases vehicles on behalf of the Department. The Department pays a monthly payment to Finance-General via LeasePlan Australia for use of the vehicles. As there is no lease contract between Finance-General and the Department, for the purposes of AASB 16 *Leases*, the Department is not required to recognise a lease liability and right-of-use asset. Motor vehicle fleet payments are rental payments which vary according to the type of vehicle. The majority of vehicles are for a period of three years or 60 000 km, whichever comes first.

Other commitments

Department of Police, Fire and Emergency Management - critical incident stress management program

The Department is committed to the critical incident stress management program, which assists in managing the impact of critical incidents on emergency services personnel (including carers and volunteers).

Information technology

Information technology includes software licence commitments.

Linear accelerator maintenance agreements

As part of the purchase and planned purchase of new linear accelerators across the State, the Department has entered into maintenance agreements that are for a period of nine years post expiration of the warranty period.

Maternity services

As part of the transition of maternity services from the North West Private Hospital to the Department, the Department contracts the use of beds and the provision of meals and other services from the North West Private Hospital.

Medical priority enterprise maintenance agreement

The medical priority enterprise maintenance agreement ensures that Ambulance Tasmania's emergency dispatch and call taking software/systems are maintained to ensure that protocols are in accordance with scientifically validated, updated, and dynamic protocols.

Miscellaneous goods and services contracts

The Department is party to contracts for the supply of various goods and services, including medical supplies and equipment maintenance.

Miscellaneous grants

The Department provides grants to external service providers to deliver a range of services including, mental health support services, public health services, alcohol and drug rehabilitation services, as well as palliative, respite and home and community care.

Pathology services

Pathology services in the North West are delivered by an external contractor, namely North West Pathology, as the North West does not have its own pathology service within the Department.

Radiology services

All radiology services at the two North West hospitals and rural hospital sites in the North and North West are outsourced to an external contractor, namely Regional Imaging.

Rescue helicopter contract and helicopter services

The Rescue helicopter contract is a contract to secure the availability of specialist helicopter services to both Ambulance Tasmania and the Department of Police, Fire and Emergency Management, with Ambulance Tasmania being the lead agency in the contract. The actual cost of the service will be shared between the agencies based on a cost sharing agreement.

Royal Flying Doctor Service air ambulance standing charge

The Royal Flying Doctor Service charge covers availability of the aircraft and a back-up aircraft, with pilots available 24 hours a day and other fixtures, including a hangar. It does not include variable costs such as flying hours and aviation charges.

Rural medical services

Provision of medical services at a number of THS rural sites are outsourced to Ochre Health as it has been beyond the THS's capacity to staff on a permanent basis. Sites include Flinders Island, Scottsdale, St Helens, Queenstown, King Island and Smithton.

Secondary triage

To improve on Ambulance Tasmania's response to 000 calls, a "secondary triage" process was implemented to ensure Tasmanian's receive the right care, in the right place and at the right time. Secondary triage will help Ambulance Tasmania keep emergency ambulances available for life-threatening and serious cases where paramedic care is needed.

Short term and/or low-value leases

The Department leases a range of medical equipment and properties/tenancies around the State for service delivery purposes. Short term leases and leases for which the underlying asset is of low value do not qualify for recognition as right-of-use assets and lease liabilities and are recognised as commitments.

10.2 CONTINGENT ASSETS AND LIABILITIES

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

(a) Quantifiable contingencies

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

The Department does not have any quantifiable contingent assets as at 30 June 2024.

A quantifiable contingent liability is any possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity, or any present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation. To the extent that any quantifiable contingencies are insured, details provided below are recorded at net value.

	2024	2023
	\$'000	\$'000
<i>Quantifiable contingent liabilities</i>		
Contingent claims		
Legal claims (including medical negligence and workers compensation)	4 849	4 334
Bank guarantees	368	368
Total	5 217	4 702

Legal Claims

At 30 June 2024, the Department had a number of legal claims against it for professional negligence and other matters. The Department manages its legal claims through the Tasmanian Risk Management Fund. An excess is payable for every claim (\$40 000 for general liability and \$50 000 for medical liability) and amounts over the excess are met by the Tasmanian Risk Management Fund. Workers Compensation claims are also managed through the Tasmanian Risk Management Fund. The Department is responsible for the payment of the employee's wage for the first six weeks of the claim period and the remainder of the claim is covered by the Tasmanian Risk Management Fund.

(b) Unquantifiable Contingencies

At 30 June 2024, there remained several unresolved issues of potential non-compliance with taxation and superannuation legislation, which at the time of finalising the Financial Statements remained unquantified. These matters particularly relate to the Private Patient Scheme and have been referred to the Solicitor-General for specific superannuation and taxation advice.

During 2018-19, the Tasmanian Government agreed to participate in the Australian Government's National Redress Scheme for Institutional Child Sexual Abuse. The Scheme allows for redress to be provided to individuals who suffered abuse (sexual abuse and related non-sexual abuse) which occurred when the person was a child while in the care of an institution. Survivors are able to lodge an application with the Scheme, including where they suffered abuse in more than one institution. The National Scheme will be operated by the Australian Government's Department of Social Services for a period of 10 years, from 1 July 2018 to 30 June 2028. The Department has received a small number of applications for redress from individuals who have suffered abuse under the National Redress Scheme for Institutional Child Sexual Abuse. Additionally, a number of civil claims have been made against various Government agencies, including the Department, relating to child abuse in state care. As these claims have not yet been assessed, it is not possible at the reporting date to accurately estimate the amounts of any eventual payments that may be required in relation to these claims. As a result, these claims are currently classified as unquantifiable contingent liabilities.

NOTE 11 RESERVES

11.1 RESERVES

2024	Land	Buildings	Heritage and cultural assets	Total
	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve				
Balance as at 1 July	92 975	1 109 316	3 401	1 205 692
Transfers to/(from) accumulated funds	(12)	259	....	247
Revaluation increments/(decrements)	131	37 890	....	38 021
Balance as at 30 June	93 094	1 147 465	3 401	1 243 960
2023	Land	Buildings	Heritage and cultural assets	Total
	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve				
Balance as at 1 July	68 216	416 325	1 981	486 522
Transfers to/(from) accumulated funds	(27)	27	....	....
Revaluation increments/(decrements)	24 786	692 964	1 420	719 170
Balance as at 30 June	92 975	1 109 316	3 401	1 205 692

(a) Nature and purpose of reserves

Asset revaluation reserve

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-financial assets, as described in Note 8.6.

Transfers to/(from) accumulated funds are in relation to the disposal of assets which had a corresponding asset revaluation adjustment in the Statement of Changes in Equity.

11.2 ADMINISTRATIVE RESTRUCTURING

Net assets received under a restructuring of administrative arrangements are designated as contributions by owners and adjusted directly against equity. Net assets relinquished are designated as distributions to owners. Net assets transferred are initially recognised at the amounts at which they were recognised by the transferring department immediately prior to the transfer.

The administrative restructure of the former Department of Communities Tasmania resulted in a transfer of the following functions to the Department on 1 December 2022:

- Board of Exceptional Needs
- Family Violence Counselling and Support Service.

In respect of activities assumed, the net book values of assets and liabilities transferred to the Department from the former Department of Communities Tasmania for no consideration and recognised as at the date of transfer were:

	2023
	\$'000
Contributions by owners	
Receivables	7
Property, plant and equipment	798
Intangible assets	27
Total assets recognised	832
Employee benefit liabilities	839
Other liabilities	35
Total liabilities recognised	874
Net assets/(liabilities) assumed on restructure	(42)

NOTE 12 CASH FLOW RECONCILIATION

Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in Specific Purpose Accounts, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

12.1 CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes the balance of the Specific Purpose Accounts held by the Department, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2024 \$'000	2023 \$'000
Specific Purpose Account balances		
Private Patient Account	7 726	15 964
Operating Account	4 591	182 523
Total	12 317	198 487
Other cash held		
Other cash and equivalents not included above	837	503
Total	837	503
Total cash and cash equivalents	13 154	198 990

Other cash and equivalents represent the payroll advance and credit card settlement account balances as well as petty cash and cash floats.

12.2 RECONCILIATION OF NET RESULT TO NET CASH FROM OPERATING ACTIVITIES

	2024 \$'000	2023 \$'000
Net result from continuing operations	(267 222)	(101 393)
Non-actuarial gains/(losses) on superannuation defined benefit plans	666	256
Interest on superannuation defined benefit plans	(454)	(274)
Depreciation and amortisation	103 919	84 461
Recognition of non-cash contributions	(3 065)	(1 413)
Non-operational capital funding	(106 796)	(53 044)
Capital grants income	(4 933)	(1 597)
Transfer of assets due to administrative restructure	....	(867)
Net (gain)/loss on non-financial assets	12	(15)
Net (gain)/loss on financial instruments and statutory receivables/payables	4 413	4 580
Decrease/(increase) in Receivables	(14 020)	(8 987)
Decrease/(increase) in Contract assets	(2 695)	5 249
Decrease/(increase) in Other assets	(20 012)	(15 956)
Decrease/(increase) in Inventories	29 631	13 359
Increase/(decrease) in Employee benefit liabilities	70 695	45 916
Increase/(decrease) in Payables	66 405	33 100
Increase/(decrease) in Other liabilities	3 899	3 334
Net cash from/(used by) operating activities	(139 557)	6 709

12.3 ACQUITTAL OF CAPITAL INVESTMENT PROGRAM

The Department received capital appropriation funding to fund specific projects.

Cash outflows relating to these projects, funded from the Capital Investment Program, are listed below.

Budget information refers to original estimates as disclosed in the 2023-24 Budget Papers and has not been subject to audit.

(a) Project expenditure

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Capital Investment Program			
Aeromedical Support	300	44	....
Air Conditioning Upgrades - Statewide	538	1 489	1 507
Burnie and Glenorchy Ambulance Stations	18 650	18 523	3 540
CHHP Acute Care Facility NWRH	2 300	1 734	355
CHHP Birthing Suites Upgrade LGH	....	....	1
CHHP Kings Meadows Community Centre	3 259	292	129
CHHP Queenstown Allied Health and Aged Care Facility	....	855	114
CHHP St Johns Park Eating Disorders Treatment Centre	3 300	1 256	190
Digital Health Transformation	40 000	37 430	24 145
Dover Helipad	....	7	197
Hospital Equipment Fund	3 995	6 169	8 606
Human Resources Information System	....	26 674	14 445
Kingston Health Centre - Stage 2	1 000	61	....
Launceston General Hospital Helipad	15 000	10 214	....
Launceston General Hospital Redevelopment - Stage 1	1 732	8 572	13 025
Launceston General Hospital Redevelopment - Stage 2 (including Mental Health Precinct)	8 000	10 324	516
Launceston Hospice	....	71	....
Maternity Services at the North West Regional Hospital	587	13	1 724
Mersey Community Hospital - Expanded Redevelopment	1 000	7	....
Mersey Community Hospital - Rural Medical Workforce Centre	....	785	128
Mersey Community Hospital - Capital Upgrades	14 276	25 041	11 957
Midlands Multipurpose Health Centre Upgrade	1 950	1 726	113
New Ambulance Vehicles and Equipment	3 991	3 991	3 669
North West Regional Hospital - Mental Health Precinct	3 000	652	729
North West Regional Hospital Upgrade	1 750	1 974	....
Priority Infrastructure Works - Health	....	129	(129)
Regional Health and Ambulance Facilities Fund	6 754	1 198	2 483
RHH Women's and Children's Hospital	....	....	3
Royal Hobart Hospital - New Angiography Suite and Equipment Upgrade	5 600	5 159	251
Royal Hobart Hospital Pharmacy Redevelopment	8 815	5 408	534
Royal Hobart Hospital Redevelopment	2 508	271	1 813
Royal Hobart Hospital Redevelopment - Expanded Stage 2	13 249	....	....

	2024	2024	2023
	Budget	Actual	Actual
	\$'000	\$'000	\$'000
Royal Hobart Hospital Stage 2 Redevelopment	30 504	16 984	42 228
Rural Hospital Equipment Boost	1 490	2 780	1 974
St Helens Helipad	....	5	202
Stage 2 of the King Island Hospital Redevelopment	....	73	(73)
Statewide Hospital Critical Facility Upgrades	250	26	186
Statewide Rural Health Facility Infrastructure Upgrades	....	468	676
Statewide Rural Hospital and Ambulance Station Upgrade Fund	2 800	3 450	4 728
THS Infrastructure Upgrades	....	655	448
27 New Mental Health Beds in Southern Tasmania	4 700	3 807	9 139
Total	201 298	198 317	149 553

(b) Classification of cash flows

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

	2024	2023
	\$'000	\$'000
Cash outflows		
Employee benefits	49 457	30 781
Supplies and consumables	34 521	30 045
Payments for acquisition of assets	114 339	88 727
Total	198 317	149 553

12.4 FINANCING FACILITIES

The Department does not have any financing facilities.

12.5 RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

	2024	2023
	\$'000	\$'000
Lease liabilities		
Balance as at 1 July	54 431	45 882
New leases	36 188	15 988
Surrender of existing leases	(3 750)	(177)
Changes from financing cash flows:		
Repayment of lease liabilities (excluding interest)	(7 639)	(7 262)
Balance as at 30 June	79 230	54 431

NOTE 13 FINANCIAL INSTRUMENTS

13.1 RISK EXPOSURES

(a) Risk management policies

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

- credit risk
- liquidity risk
- market risk.

The Secretary (Accountable Authority) has overall responsibility for the establishment and oversight of the Department's risk management framework. Risk management policies are established to identify and analyse risks faced by the Department, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to the Department if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Financial Instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality of instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Financial assets		
Cash and cash equivalents	Cash and deposits are recognised at face value.	Cash means notes, coins and any deposits held at call with a bank or financial institution.
Receivables	Receivables are recognised at the nominal amounts due, less any provision for impairment. Collectability of debts is reviewed on a monthly basis. Provisions are made when the collection of the debt is judged to be less rather than more likely.	Receivables credit terms are generally 30 days.
Other financial assets	Other financial assets are recognised at the nominal amounts due, less any provision for impairment.	Other financial assets credit terms are generally 30 days.

The Department has made no changes to its credit risk policy during 2023-24. The Department does not hold any security instrument for its cash and cash equivalents, receivables and other financial assets.

No credit terms on any significant departmental financial assets have been renegotiated.

The carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Department's maximum exposure to credit risk without taking into account of any collateral or other security.

Expected credit loss analysis of receivables

The simplified approach to measuring expected credit losses is applied, which uses a lifetime expected loss allowance for all trade receivables.

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June are as follows:

2024	Not past due \$'000	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-90 days \$'000	Past due 91+ days \$'000	Total \$'000
Expected credit loss rate (A)	1.79%	4.47%	17.19%	20.00%	21.75%	16.29%
Total gross carrying amount (B)	13 143	4 797	2 314	2 130	43 455	65 839
Expected credit loss (A x B)	235	214	398	426	9 452	10 725

2023	Not past due \$'000	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-90 days \$'000	Past due 91+ days \$'000	Total \$'000
Expected credit loss rate (A)	0.54%	4.98%	15.28%	17.68%	18.74%	13.65%
Total gross carrying amount (B)	10 431	5 315	2 398	3 766	32 122	54 032
Expected credit loss (A x B)	56	265	366	666	6 020	7 373

(c) Liquidity risk

Liquidity risk is the risk that the Department will not be able to meet its financial obligations as they fall due. The Department's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

Financial Instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality of instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Financial liabilities		
Payables	Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period equates to face value, when the Department becomes obliged to make future payments as a result of a purchase of assets or services.	Apart from accrued expenses relating to inter-jurisdictional provision of medical services (refer Note 9.1), settlement is usually made within 14 days.
Other financial liabilities	Other financial liabilities are recognised at amortised cost, which due to the short settlement period equates to face value, when the Department becomes obliged to make payments as a result of the purchase of assets or services. The Department regularly reviews budgeted and actual cash outflows to ensure that there is sufficient cash to meet all obligations.	Settlement is usually made within 30 days.

Maturity analysis for financial liabilities

The following tables detail the undiscounted cash flows payable by the Department by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position:

2024	1 year	2 years	3 years	4 years	5 years	5+ years	Undis- counted total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	93 712	48 031	27 601	....	....	....	169 344	169 344
Other financial liabilities	43 807	8 055	....	....	....	....	51 862	51 862
Total	137 519	56 086	27 601	....	....	....	221 206	221 206

2023	1 year	2 years	3 years	4 years	5 years	5+ years	Undis- counted total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	66 190	15 197	21 552	....	....	....	102 939	102 939
Other financial liabilities	41 533	7 236	....	....	....	....	48 769	48 769
Total	107 723	22 433	21 552	....	....	....	151 708	151 708

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk that the Department is exposed to is interest rate risk. As the Department does not have any interest bearing financial assets or liabilities, the exposure to this risk is considered negligible.

13.2 CATEGORIES OF FINANCIAL ASSETS AND LIABILITIES

	2024 \$'000	2023 \$'000
Financial assets		
Financial assets measured at amortised cost	148 908	297 878
Total	148 908	297 878
Financial liabilities		
Financial liabilities measured at amortised cost	221 206	151 708
Total	221 206	151 708

13.3 DERECOGNITION OF FINANCIAL ASSETS

No derecognition of financial assets occurred during 2023-24.

13.4 COMPARISON BETWEEN CARRYING AMOUNT AND NET FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

	Carrying amount 2024 \$'000	Net fair value 2024 \$'000	Carrying amount 2023 \$'000	Net fair value 2023 \$'000
Financial assets				
Cash in Specific Purpose Accounts	12 317	12 317	198 487	198 487
Other cash held	837	837	503	503
Other financial assets:				
Receivables	68 760	68 760	59 153	59 153
Other financial assets	66 994	66 994	39 735	39 735
Total financial assets	148 908	148 908	297 878	297 878
Financial liabilities (recognised)				
Other financial liabilities:				
Payables	169 344	169 344	102 939	102 939
Other liabilities	51 862	51 862	48 769	48 769
Total financial liabilities (recognised)	221 206	221 206	151 708	151 708

13.5 NET FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

2024	Net fair value Level 1 \$'000	Net fair value Level 2 \$'000	Net fair value Level 3 \$'000	Total \$'000
Financial assets				
Cash in Specific Purpose Accounts	12 317	....	....	12 317
Other cash held	837	....	....	837
Other financial assets:				
Receivables	68 760	....	....	68 760
Other financial assets	66 994	....	....	66 994
Total financial assets	148 908	....	....	148 908
Financial liabilities (recognised)				
Other financial liabilities:				
Payables	169 344	....	....	169 344
Other liabilities	51 862	....	....	51 862
Total financial liabilities (recognised)	221 206	....	....	221 206

2023	Net fair value Level 1 \$'000	Net fair value Level 2 \$'000	Net fair value Level 3 \$'000	Total \$'000
Financial assets				
Cash in Specific Purpose Accounts	198 487	....	....	198 487
Other cash held	503	....	....	503
Other financial assets				
Receivables	59 153	....	....	59 153
Other financial assets	39 735	....	....	39 735
Total financial assets	297 878	....	....	297 878
Financial liabilities (recognised)				
Other financial liabilities				
Payables	102 939	....	....	102 939
Other liabilities	48 769	....	....	48 769
Total financial liabilities (recognised)	151 708	....	....	151 708

The recognised fair values of financial assets and financial liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. The Department uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

(a) Transfer between categories

The Department did not transfer any financial assets or financial liabilities between Levels.

(b) Reconciliation of Level 3 fair value movements

The Department does not have any Level 3 instruments.

Financial assets

The net fair values of cash and non-interest bearing monetary financial assets approximate their carrying amounts.

Financial liabilities

The net fair values for trade creditors are approximated by their carrying amounts.

Unrecognised financial instruments

The net fair values of indemnities are regarded as the maximum possible loss which the Department faces while the indemnity remains current.

NOTE 14 DETAILS OF AGGREGATED ENTITIES

14.1 LIST OF ENTITIES

The following entities have been aggregated by the Department:

Commissioner of Ambulance Services 100 per cent

Tasmanian Health Service 100 per cent

Further information is provided at Note 17.3.

NOTE 15 TRANSACTIONS AND BALANCES RELATING TO A TRUSTEE OR AGENCY ARRANGEMENT

15.1 ACTIVITIES UNDERTAKEN UNDER A TRUSTEE OR AGENCY ARRANGEMENT

Transactions relating to activities undertaken by the Department in a trust or fiduciary (agency) capacity do not form part of the Department's activities. Trustee and agency arrangements, and transactions/balances relating to those activities, are neither controlled nor administered.

Fees, commissions earned and expenses incurred in the course of rendering services as a trustee or through an agency arrangement are recognised as controlled transactions.

Account	Opening balance \$'000	Net transactions during 2023-24 \$'000	Closing balance \$'000
Patient Trust and Bequest Account	8 612	1 779	10 391
Mental Health Services Client Trust Account	2	....	2

NOTE 16 EVENTS OCCURRING AFTER BALANCE DATE

There have been no events subsequent to balance date which would have a material effect on the Department's Financial Statements as at 30 June 2024.

NOTE 17 OTHER MATERIAL ACCOUNTING POLICY INFORMATION AND JUDGEMENTS

17.1 OBJECTIVES AND FUNDING

The Department's objective is to improve the health and wellbeing of patients, clients and the Tasmanian community through a sustainable, high quality and safe health system. The Department achieves this through the following strategic priorities: promoting health and wellbeing and intervening early when needed; planning and delivering services; delivering the benefits of reform; strengthening sustainability; and shaping our workforce.

Departmental activities are classified as either controlled or administered.

Controlled activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by the Department in its own right. Administered activities involve the management or oversight by the Department, on behalf of the Government, of items controlled or incurred by the Government. In the current financial year, there are no administered items.

The Department is a Tasmanian Government not-for-profit entity that is predominantly funded through Parliamentary appropriations.

In addition to Parliamentary appropriations, Ambulance Tasmania provides services to fee paying patients, or patients who will receive compensation due to the circumstances surrounding their injury.

Under the National Health Reform Agreement, funding is provided to the THS on the basis of activity through activity based funding wherever practicable. Funding for smaller regional or rural hospitals is provided on a block funding basis. Funds for teaching, training and research are also provided on a block funding basis. Pricing under the National Health Reform Agreement is determined by an Independent Hospitals Pricing Authority. Funding due to the THS under Australian Government National Partnership Agreements and COPEs programs is paid as grants. The THS also provides services to fee paying privately insured patients, or patients who will receive compensation due to the circumstances surrounding their injury.

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

17.2 BASIS OF ACCOUNTING

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

- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*.

The Financial Statements were signed by the Acting Secretary of the Department of Health and the Chief Financial Officer on 9 September 2024.

Compliance with the Australian Accounting Standards may not result in compliance with International Financial Reporting Standards, as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The Department is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 17.5.

The Financial Statements have been prepared as a going concern. The continued existence of the Department in its present form, undertaking its current activities, is dependent on Government policy and on continuing appropriations by Parliament for the Department's administration and activities.

The Department has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

17.3 REPORTING ENTITY

The Financial Statements include all the controlled activities of the Department. The Financial Statements consolidate material transactions and balances of the Department and entities included in its Output Groups, being Ambulance Tasmania and the THS as detailed in Note 14.1. Material transactions and balances between the Department and such entities have been eliminated or offset, so as to not overstate the Department's account balances, yet provide accurate Output Group reporting.

17.4 FUNCTIONAL AND PRESENTATION CURRENCY

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

17.5 CHANGES IN ACCOUNTING POLICIES

(a) Impact of new and revised Accounting Standards

In the current year, there are no new or revised Standards and Interpretations issued by the AASB that are relevant to the Department's operations and effective for the current annual reporting period.

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

There are no applicable Standards that have been issued by the AASB that are yet to be applied by the Department.

(c) Voluntary changes in accounting policy

The Department has made no voluntary changes in accounting policy during 2023-24.

17.6 FOREIGN CURRENCY

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date.

17.7 COMPARATIVE FIGURES

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are at Note 0.

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

The comparatives for external administrative restructures are not reflected in the Financial Statements.

17.8 ROUNDING

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

17.9 TAXATION

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

17.10 GOODS AND SERVICES TAX

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of GST. The net amount recoverable, or payable, to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

Independent Auditor's Report
To the Members of Parliament
The Department of Health
Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Department of Health (the Department), which comprises the statement of financial position as at 30 June 2024 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of material accounting policies, other explanatory notes and the statement of certification signed by the Secretary of the Department.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the Department's financial position as at 30 June 2024 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities* for the *Audit of the Financial Statements* section of my report. I am independent of the Department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
<p>Revenue from sale of goods and services <i>Refer to note 5.3</i></p>	
<p>The Department recognises significant revenue from the sales of goods and services, totalling \$274.61 million for the year ended 30 June 2024.</p> <p>The major revenue streams are inpatient, outpatient and nursing home fees, private patient scheme revenue and reimbursement from Medicare under the Pharmaceutical Benefits Scheme.</p> <p>Sales of goods and services are recognised when consideration is received or receivable in respect of a wide range of services rendered captured through discrete systems.</p> <p>Due to the number of revenue streams and systems at varying sites across the Department, the manual nature of some billing processes, and the significant revenue amounts received, we identified a number of significant risks around the accuracy and completeness of revenue.</p>	<ul style="list-style-type: none"> • Reviewing the design and implementation of key controls and testing a sample of controls to confirm their operating effectiveness. • Examining reconciliations of information from subsidiary systems to the general ledger. • Performing substantive testing over a sample of sales of goods and services transactions. • Examining transactions around 30 June 2024 to ensure allocation of transactions to the correct financial year. • Assessing the adequacy of relevant disclosures in the financial statements for compliance with Australian Accounting Standards.

Responsibilities of the Secretary for the Financial Statements

The Secretary is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and the financial reporting requirements of Section 42 (1) of the Financial Management Act 2016. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Secretary is responsible for assessing the Department’s ability to continue as a going concern unless the Department’s operations

will cease as a result of an administrative restructure. The assessment must disclose, as applicable, matters related to going concern and the appropriateness of using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'DB and', with a stylized flourish at the end.

David Bond
Assistant Auditor-General
Delegate of the Auditor-General
Tasmanian Audit Office

10 September 2024
Hobart

TASMANIAN HEALTH SERVICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

TABLE OF CONTENTS

[Statement of Certification](#)..... 280

[Statement of Comprehensive Income for the year ended 30 June 2024](#) 281

[Statement of Financial Position as at 30 June 2024](#) 282

[Statement of Cash Flows for the year ended 30 June 2024](#) 283

[Statement of Changes in Equity for the year ended 30 June 2024](#) 284

[Notes to and forming part of the Financial Statements for the year ended 30 June 2024](#) 285

STATEMENT OF CERTIFICATION

The accompanying Financial Statements of the Tasmanian Health Service are in agreement with the relevant accounts and records and have been prepared in compliance with the Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2024 and the financial position as at the end of the year.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the Financial Statements misleading or inaccurate.



Dale Webster

Acting Secretary
Department of Health

Dated 8 September 2024



Craig Jeffery

Chief Financial Officer
Department of Health

Dated 9 September 2024

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED
30 JUNE 2024

	Notes	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Grants	4.1	2 436 503	2 146 995
Sales of goods and services	4.2	254 971	220 487
Interest	4.3	766	514
Contributions received	4.4	68 994	85 720
Other revenue	4.5	56 856	49 195
Total revenue from continuing operations		2 818 090	2 502 911
Net gain/(loss) on non-financial assets	5.1	(384)	(223)
Net gain/(loss) on financial instruments and statutory receivables/payables	5.2	(3 192)	(3 360)
Total income from continuing operations		2 814 514	2 499 328
Expenses from continuing operations			
Employee benefits	6.1	1 987 367	1 716 167
Depreciation and amortisation	6.2	92 709	75 079
Supplies and consumables	6.3	757 579	689 530
Grants and subsidies	6.4	19 693	49 950
Finance costs	6.5	1 572	1 285
Other expenses	6.6	58 410	57 810
Total expenses from continuing operations		2 917 330	2 589 821
Net result from continuing operations		(102 816)	(90 493)
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in property, plant and equipment revaluation surplus	10.1	35 059	721 631
Total other comprehensive income		35 059	721 631
Comprehensive result		(67 757)	631 138

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Operating lease income has been reclassified from Other revenue to Sales of goods and services and the 2023 Actual figures have been restated accordingly.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Notes	2024 Actual \$'000	2023 Actual \$'000
Assets			
<i>Financial assets</i>			
Cash and cash equivalents	11.1	8 015	16 003
Receivables	7.1	62 294	52 409
Contract assets	7.2	2 695	....
Other financial assets	7.3	57 605	30 630
<i>Non-financial assets</i>			
Inventories	7.4	17 705	18 916
Assets held for sale	7.5	159	....
Property, plant and equipment	7.6	2 358 707	2 322 832
Right-of-use assets	7.7	54 563	47 956
Intangible assets	7.8	2 060	2 966
Other assets	7.9	6 864	8 446
Total assets		2 570 667	2 500 158
Liabilities			
Payables	8.1	146 788	80 436
Lease liabilities	8.2	57 012	49 734
Employee benefit liabilities	8.3	433 923	368 749
Other liabilities	8.5	30 182	30 720
Total liabilities		667 905	529 639
Net assets		1 902 762	1 970 519
Equity			
Reserves	10.1	1 201 621	1 166 315
Accumulated funds		701 141	804 204
Total equity		1 902 762	1 970 519

This Statement of Financial Position should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 Actual \$'000	2023 Actual \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Grants - continuing operations		2 433 808	2 146 995
Sales of goods and services		218 325	207 341
GST receipts		79 860	68 780
Interest received		766	514
Other cash receipts		56 856	49 195
Total cash inflows		2 789 615	2 472 825
<i>Cash outflows</i>			
Employee benefits		(1 924 299)	(1 674 478)
Finance costs		(1 572)	(1 285)
GST payments		(79 686)	(69 228)
Grants paid		(18 833)	(49 950)
Supplies and consumables		(691 551)	(662 855)
Other cash payments		(55 834)	(55 584)
Total cash outflows		(2 771 775)	(2 513 380)
Net cash from/(used by) operating activities	11.2	17 840	(40 555)
Cash flows from investing activities			
<i>Cash inflows</i>			
Proceeds from the disposal of non-financial assets		3 526	296
Total cash inflows		3 526	296
<i>Cash outflows</i>			
Payments for acquisition of non-financial assets		(23 032)	(8 753)
Total cash outflows		(23 032)	(8 753)
Net cash from/(used by) investing activities		(19 506)	(8 457)
Cash flows from financing activities			
<i>Cash outflows</i>			
Repayment of lease liabilities (excluding interest)		(6 322)	(5 802)
Total cash outflows		(6 322)	(5 802)
Net cash from/(used by) financing activities		(6 322)	(5 802)
Net increase/(decrease) in cash and cash equivalents held		(7 988)	(54 814)
Cash and cash equivalents at the beginning of the reporting period		16 003	70 817
Cash and cash equivalents at the end of the reporting period	11.1	8 015	16 003

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

Operating lease income has been reclassified from Other revenue to Sales of goods and services and the 2023 Actual figures have been restated accordingly.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED
30 JUNE 2024

	Notes	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2023		1 166 315	804 204	1 970 519
Net result		....	(102 816)	(102 816)
Other comprehensive income		35 059	....	35 059
Total comprehensive result		35 059	(102 816)	(67 757)
Transfers to asset revaluation reserve from accumulated funds	10.1	247	(247)	....
Balance as at 30 June 2024		1 201 621	701 141	1 902 762

	Notes	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2022		444 652	895 514	1 340 166
Net result		....	(90 493)	(90 493)
Other comprehensive income		721 631	....	721 631
Total comprehensive result		721 631	(90 493)	631 138
Transfers to asset revaluation reserve from accumulated funds	10.1	32	(32)	....
Transactions with owners in their capacity as owners:				
Administrative restructure - net assets/(liabilities) assumed	10.2	....	(785)	(785)
Balance as at 30 June 2023		1 166 315	804 204	1 970 519

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1	Tasmanian Health Service Output Schedules	287
1.1	Output Group information	287
Note 2	Expenditure under Australian Government Funding Arrangements	288
Note 3	Underlying Net Result	289
Note 4	Revenue	290
4.1	Grants	290
4.2	Sales of goods and services	291
4.3	Interest	292
4.4	Contributions received	292
4.5	Other revenue	293
Note 5	Net Gains/(Losses)	293
5.1	Net gain/(loss) on non-financial assets	293
5.2	Net gain/(loss) on financial instruments and statutory receivables/payables ..	294
Note 6	Expenses	295
6.1	Employee benefits	295
6.2	Depreciation and amortisation	301
6.3	Supplies and consumables	302
6.4	Grants and subsidies	302
6.5	Finance costs	303
6.6	Other expenses	303
Note 7	Assets	304
7.1	Receivables	304
7.2	Contract assets and liabilities	305
7.3	Other financial assets	306
7.4	Inventories	306
7.5	Assets held for sale	306
7.6	Property, plant and equipment	308
7.7	Right-of-use assets	318
7.8	Intangible assets	319
7.9	Other assets	320
Note 8	Liabilities	321
8.1	Payables	321
8.2	Lease liabilities	321
8.3	Employee benefit liabilities	323

8.4	Superannuation	323
8.5	Other liabilities	324
Note 9	Commitments and Contingencies	325
9.1	Schedule of commitments	325
9.2	Contingent assets and liabilities	327
Note 10	Reserves	329
10.1	Reserves	329
10.2	Administrative restructuring	329
Note 11	Cash Flow Reconciliation	330
11.1	Cash and cash equivalents	330
11.2	Reconciliation of net result to net cash from operating activities	331
11.3	Financing facilities	331
11.4	Reconciliation of liabilities arising from financing activities	331
Note 12	Financial Instruments	332
12.1	Risk exposures	332
12.2	Categories of financial assets and liabilities	335
12.3	Derecognition of financial assets	335
12.4	Comparison between carrying amount and net fair value of financial assets and liabilities	336
12.5	Net fair value of financial assets and liabilities	336
Note 13	Transactions and Balances Relating to a Trustee or Agency Arrangement	338
13.1	Activities undertaken under a trustee or agency arrangement	338
Note 14	Events Occurring after Balance Date	338
Note 15	Other Material Accounting Policy Information and Judgements	339
15.1	Objectives and funding	339
15.2	Basis of accounting	339
15.3	Reporting entity	340
15.4	Functional and presentation currency	340
15.5	Changes in accounting policies	340
15.6	Foreign currency	340
15.7	Comparative figures	341
15.8	Rounding	341
15.9	Taxation	341
15.10	Goods and Services Tax	341

TASMANIAN HEALTH SERVICE OUTPUT SCHEDULES

1.1 OUTPUT GROUP INFORMATION

Comparative information for Output Groups has not been restated for administrative restructures.

Under the *Tasmanian Health Service Act 2018*, the THS is a separate legal entity governed by an Executive reporting directly to the Secretary of the Department of Health. The THS's activities are Outputs of the Department of Health and as a result, the annual Budget Papers do not provide discrete budget information for the THS and therefore budget information is not provided in the Financial Statements of the THS.

	2024	2023
	Actual	Actual
	\$'000	\$'000
Expense by Output		
2.1 Admitted Services	1 601 763	1 438 643
2.2 Non-admitted Services	448 844	394 364
2.3 Emergency Department Services	276 814	240 060
2.4 Community Health Services	323 652	296 717
2.5 Statewide and Mental Health Services	266 257	220 036
Total	2 917 330	2 589 821

NOTE 2 EXPENDITURE UNDER AUSTRALIAN GOVERNMENT FUNDING ARRANGEMENTS

	State Funding		Australian Government Funding	
	2024 Actual \$'000	2023 Actual \$'000	2024 Actual \$'000	2023 Actual \$'000
Specific Purpose Payments				
Activity Based Funding	973 490	804 865	529 799	467 716
Block Funding	549 194	625 652	99 863	93 845
Public Health Services	....	....	374	723
National Partnership Program				
Health Services	....	....	7 781	15 441
Commonwealth Own Purpose Expenditure				
Other	11 495	8 856	48 964	36 519
Total	1 534 179	1 439 373	686 781	614 244

Specific Purpose Payments are payments from the Australian Government to the Tasmanian Government arising from national agreements that set out the Australian Government's agreed objectives and outcomes, outputs, roles and responsibilities and performance indicators for each sector. Specific Purpose Payments are distributed to the states on the basis of their population shares.

National Partnership Payments are similar to Specific Purpose Payments but are provided for the purpose of the delivery of specified projects, facilitate reforms or reward jurisdictions that deliver nationally significant reforms.

Commonwealth Own Purpose Expenditure (COPEs) is funding paid directly from the Australian Government to the states and territories for the provision of services identified by the Australian Government. COPEs funding includes a State contribution to supplement COPEs funded projects where Australian Government funding is exceeded, primarily in relation to the Home and Community Care program.

NOTE 3 UNDERLYING NET RESULT

Non-operational capital funding is the income from continuing operations relating to funding for capital projects. This funding is classified as revenue from continuing operations and included in the net result. However, the corresponding capital expenditure is not included in the calculation of the net result. Accordingly, the net result will portray a position that is better than the true underlying financial result.

For this reason, the net result is adjusted to remove the effects of funding for capital projects.

	Notes	2024 Actual \$'000	2023 Actual \$'000
Net result from continuing operations		(102 816)	(90 493)
Less impact of:			
Non-operational capital funding			
Capital contributions included in the Net result from continuing operations			
Contributions received - fair value of assets assumed at no cost or for nominal consideration	4.4	67 521	83 873
Total		67 521	83 873
Underlying net result from continuing operations		(170 337)	(174 366)

Contributions received - fair value of assets assumed at no cost or for nominal consideration primarily consists of capital grants for assets transferred to the THS from the Department of Health for no consideration.

NOTE 4 REVENUE

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15.

4.1 GRANTS

Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when the THS satisfies the performance obligation and transfers the promised goods or services. The THS typically satisfies its performance obligations when services have been provided in line with the agreed terms as set out in funding contracts. The THS recognises revenue associated with performance obligations upon receipt of the revenues, which is typically using the input method on a straight line basis.

Note 7.2 outlines the transaction price that is allocated to the performance obligations that have not yet been satisfied at the end of the year and when it is expected to be recognised as revenue.

Grants revenue without a sufficiently specific performance obligation are recognised when the THS gains control of the asset (typically Cash).

	2024	2023
	Actual	Actual
	\$'000	\$'000
Grants with sufficiently specific performance obligations		
Australian Government recurrent grants - Activity Based Funding	532 494	467 716
COPEs receipts	12 788	11 429
Other Australian Government grants	311	2 049
State grants - Activity Based Funding	973 490	804 865
Total	1 519 083	1 286 059
Grants without sufficiently specific performance obligations		
Australian Government recurrent grants - Block Funding	100 237	94 568
COPEs receipts	38 119	28 781
Grants from the Department of Health	212 406	56 184
Other Australian Government grants	4 048	12 248
State grants - Block Funding	464 630	574 697
State grants - Mersey Community Hospital	96 059	92 811
State grants - other	1 921	1 647
Total	917 420	860 936
Total revenue from grants	2 436 503	2 146 995

4.2 SALES OF GOODS AND SERVICES

Revenue from Sales of goods and services is recognised when the THS satisfies a performance obligation by transferring the promised goods or services to the customer.

Lease income from operating leases where the THS is a lessor is recognised on a straight line basis. The THS does not have any finance leases as lessor.

Goods	Nature of timing of satisfaction of performance obligation, including significant payment terms	Revenue recognition policies
Pharmaceutical, prosthesis and other medical/health related goods.	The THS typically satisfies the performance obligation when the goods have been delivered to the satisfaction of the customer. Payment terms are generally 30 days.	The THS recognises revenue associated with performance obligations upon receipt of the revenues, which is typically using the input method on a straight line basis.
Services	Nature of timing of satisfaction of performance obligation, including significant payment terms	Revenue recognition policies
Licencing, hospital and aged care services.	The THS typically satisfies the performance obligation when the promised services have been delivered to the satisfaction of the customer. Payment terms are generally 30 days.	The THS recognises revenue associated with performance obligations upon receipt of the revenues, which is typically using the input method on a straight line basis.
		2024
		Actual
		\$'000
		2023
		Actual
		\$'000
Dental		5 975
Inpatient, outpatient nursing home fees		89 067
Operating lease income - commercial rent		1 580
Operating lease income - residential rent		1 262
Other client revenue		1 079
Other user charges		9 186
Pharmaceutical Benefits Scheme co-payments		485
Pharmaceutical Benefits Scheme revenue from Medicare		111 432
Pharmacy excluding Pharmaceutical Benefits Scheme		2 105
Private Patient Scheme		27 646
Prosthesis		5 154
Total		254 971
		220 487

Operating lease income has been reclassified from Other revenue to Sales of goods and services and the 2023 Actual figures have been restated accordingly.

4.3 INTEREST

Interest on funds is recognised as it accrues using the effective interest rate method.

	2024	2023
	Actual	Actual
	\$'000	\$'000
Interest	766	514
Total	766	514

4.4 CONTRIBUTIONS RECEIVED

Services received free of charge by the THS, are recognised as income when a fair value can be reliably determined and when the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised at their fair value when the THS obtains control of the asset, it is probable that future economic benefits comprising the contribution will flow to the THS and the amount can be measured reliably. However, where the contribution received is from another government department as a consequence of restructuring of administrative arrangements, they are recognised as contributions by owners directly within equity. In these circumstances, book values from the transferor department have been used.

The THS has recognised an inflow of resources in the form of volunteer services as income where the fair value of those services can be measured reliably, and the services would have been purchased if they had not been donated.

Key estimate and judgement

Fair value of volunteer services provided for the THS is based upon weekly hours volunteered at comparable recurrent salary rates for equivalent tasks performed.

	2024	2023
	Actual	Actual
	\$'000	\$'000
Fair value of assets assumed at no cost or for nominal consideration	67 521	83 873
Fair value of volunteer services provided	1 473	1 847
Total	68 994	85 720

Fair value of assets assumed at no cost or for nominal consideration primarily represents the transfer of completed capital works on buildings.

Fair value of volunteer services contributions are offset by an equal value recorded as Other expenses, refer to Note 6.6.

4.5 OTHER REVENUE

Other revenue primarily relates to the recovery of costs incurred and is recognised when an increase in future economic benefits relating to an increase in an asset or a decrease of a liability has arisen that can be reliably measured.

	2024	2023
	Actual	Actual
	\$'000	\$'000
Corporate services revenue	266	155
Donations	855	1 507
Industry funds	3 554	3 891
Recoveries - cafeterias and catering	5 664	4 933
Recoveries - multipurpose centre	194	287
Recoveries - operating expenses	8 328	5 993
Recoveries - wages and salaries	28 062	25 272
Recoveries - workers compensation	9 933	7 157
Total	56 856	49 195

Donations and Industry funds are amounts received from organisations and individuals to fund services and projects.

Operating lease income has been reclassified from Other revenue to Sales of goods and services and the 2023 Actual figures have been restated accordingly.

NOTE 5 NET GAINS/(LOSSES)

5.1 NET GAIN/(LOSS) ON NON-FINANCIAL ASSETS

Gains or losses from the sale of non-financial assets are recognised when control of the assets has passed to the buyer.

Key judgement

Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell and value in use.

Specialised non-financial assets are not used for the purpose of generating cash flows, therefore their recoverable amount is expected to be materially the same as fair value, as determined under AASB 13 *Fair Value Measurement*.

All other non-financial assets are assessed to determine whether any impairment exists, with impairment losses recognised in the Statement of Comprehensive Income.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

	2024	2023
	\$'000	\$'000
Net gain/(loss) on disposal of physical assets	(384)	(223)
Total	(384)	(223)

5.2 NET GAIN/(LOSS) ON FINANCIAL INSTRUMENTS AND STATUTORY RECEIVABLES/PAYABLES

Financial assets are impaired under the expected credit loss approach required under AASB 9 *Financial Instruments*. The expected credit loss is recognised for all debt instruments not held at fair value through profit or loss.

Key judgement

An impairment loss using the expected credit loss method for all trade debtors uses a lifetime expected loss allowance. The expected loss rates are based upon historical observed loss rates that are adjusted to reflect forward looking macroeconomic factors.

For other financial instruments that are not trade receivables, contract assets or lease receivables, the THS has measured the expected credit loss using a probability-weighted amount that takes into account the time value of money and forward looking macroeconomic factors.

	2024	2023
	\$'000	\$'000
Impairment of receivables	(3 192)	(3 360)
Total	(3 192)	(3 360)

Impairment of receivables is recorded in the Reconciliation of movement in expected credit loss for receivables, refer to Note 7.1.

NOTE 6 EXPENSES

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.

6.1 EMPLOYEE BENEFITS

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

(a) Employee expenses

	2024	2023
	\$'000	\$'000
Wages and salaries	1 562 180	1 353 473
Annual leave	101 001	86 184
Long service leave	29 108	22 629
Sick leave	55 266	50 617
Superannuation - defined contribution scheme	201 348	169 978
Superannuation - defined benefit scheme	9 148	9 836
Other employment expenses - recruitment and staff development	28 065	22 286
Other employee expenses - other staff allowances	1 251	1 164
Total	1 987 367	1 716 167

Superannuation expenses relating to defined benefit schemes relate to payments into the Public Account. The amount of the payment is based on a contribution rate determined by the Treasurer, on the advice of the State Actuary. The current contribution is 12.95 per cent (2022-23: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 11 per cent (2022-23: 10.5 per cent) of salary. In addition, the THS is also required to pay into the Public Account a "gap" payment equivalent to 3.45 per cent (2022-23: 3.45 per cent) of salary in respect of employees who are members of defined contribution schemes.

(b) Remuneration of key management personnel

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

Remuneration during 2023-24 for key management personnel is set by the *State Service Act 2000*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits.

Short-term salary benefits includes all forms of consideration paid and payable for services rendered and compensated absences during the period. Other short-term benefits include all other forms of non-salary benefits such as motor vehicles and parking, fringe benefit tax payable in respect of these benefits, payments in lieu of leave, annual leave movements and any other compensation paid or payable.

Long-term employee expenses include long service leave, sabbatical leave and superannuation obligations. Superannuation means the contribution to the superannuation fund of the individual. Other long-term benefits and long service leave includes the movements in the discounted long service leave balances.

Termination benefits include all forms of benefit paid or accrued as a consequence of termination, including annual leave and long service leave paid out on termination.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for a consecutive period of more than one month.

The following were key management personnel of the THS, remunerated by the THS and, unless otherwise indicated, were key management personnel for the entire year:

2024	Short-term benefits		Long-term benefits		Termination benefits	Total
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
Dale Webster Acting Deputy Secretary Hospitals and Primary Care (to 29/10/2023) Deputy Secretary Community, Mental Health and Wellbeing (from 30/10/2023 to 21/04/2024)	137	45	71	14	....	267
Brendan Docherty Deputy Secretary Hospitals and Primary Care (from 30/10/2023)	194	18	23	12	....	247
Fiona Lieutier Chief Executive Hospitals North (from 18/09/2023) Acting Chief Executive Hospitals North (to 17/09/2023)	181	29	44	15	....	269
Joseph McDonald Chief Executive Hospitals South (from 27/11/2023)	108	27	13	3	....	151
Paula Hyland Chief Executive Hospitals North West	160	55	25	6	....	246
Acting key management personnel						
George Clarke Acting Deputy Secretary Community, Mental Health and Wellbeing (to 29/10/2023)	86	6	13	2	....	107
Rick Monty Acting Deputy Secretary Community, Mental Health and Wellbeing (from 26/04/2024)	40	6	9	1	....	56
Stephen Ayre Acting Chief Executive Hospitals South (to 26/11/2023)	265	(26)	55	(23)	87	358
Total	1 171	160	253	30	87	1 701

The following were key management personnel of the THS, remunerated by the Department of Health and, unless otherwise indicated, were key management personnel for the entire year:

2024

Key management personnel

Kathrine Morgan-Wicks	Secretary (to 21/04/2024)
Andrew Hargrave	Deputy Secretary Infrastructure (from 4/02/2024)
	Acting Deputy Secretary Infrastructure (to 3/02/2024)
Brent Feike	Chief Information Officer (from 22/01/2024)
	Acting Chief Information Officer (from 25/11/2023 to 21/01/2024)
Craig Jeffery	Chief Financial Officer
Francine Douce	Chief Nurse and Midwifery Officer
Michelle Searle	Chief People Officer
Warren Prentice	Chief Information Officer (to 24/11/2023)

Acting key management personnel

Dale Webster	Acting Secretary (from 22/04/2024)
--------------	------------------------------------

The following were key management personnel of the THS, remunerated by the THS and, unless otherwise indicated, were key management personnel for the entire year:

2023	Short-term benefits		Long-term benefits		Termination benefits	Total
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
Dale Webster Acting Deputy Secretary Hospitals and Primary Care (from 10/10/2022) Deputy Secretary Community, Mental Health and Wellbeing (to 09/10/2022)	204	42	81	13	....	340
Susan Gannon Chief Executive Hospitals South (to 9/06/2023)	211	32	39	(33)	2	251
Eric Daniels Chief Executive Hospitals North West (from 10/10/2022 to 19/03/2023) Chief Executive Hospitals North/North West (to 9/10/2022)	168	23	37	6	....	234
Paula Hyland Chief Executive Hospitals North West (from 22/05/2023) Acting Chief Executive Hospitals North West (from 20/03/2023 to 21/05/2023) Acting Chief Executive Hospitals North (from 3/12/2022 to 6/01/2023) Acting Deputy Secretary Community, Mental Health and Wellbeing (from 10/10/2022 to 2/12/2022)	124	18	19	2	....	163
Jennifer Duncan Chief Executive Hospitals North (from 12/12/2022 to 31/05/2023) Acting Chief Executive Hospitals North (from 10/10/2022 to 11/12/2022)	128	7	15	(2)	8	156

2023 (continued)	Short-term benefits		Long-term benefits		Termination benefits	Total
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000		
Acting key management personnel						
Joe Acker Acting Deputy Secretary Community, Mental Health and Wellbeing (from 7/02/2023 to 25/05/2023)	65	11	13	....	2	91
George Clarke Acting Deputy Secretary Community, Mental Health and Wellbeing (from 5/12/2022 to 6/02/2023 and from 26/05/2023)	71	5	10	1	....	87
Fiona Lieutier Acting Chief Executive Hospitals North (from 1/06/2023 to 30/06/2023)	14	3	3	....	....	20
Total	985	141	217	(13)	12	1 342

The following were key management personnel of the THS, remunerated by the Department of Health and, unless otherwise indicated, were key management personnel for the entire year:

2023

Key management personnel

Kathrine Morgan-Wicks	Secretary
Craig Jeffery	Chief Financial Officer
Francine Douce	Chief Nurse and Midwifery Officer
Michelle Searle	Chief People Officer
Shane Gregory	Deputy Secretary Infrastructure (to 7/03/2023)
Warren Prentice	Chief Information Officer
Acting key management personnel	
Andrew Hargrave	Acting Deputy Secretary Infrastructure (from 8/03/2023)

(c) Related party transactions

There are no significant related party transactions requiring disclosure.

6.2 DEPRECIATION AND AMORTISATION

All applicable non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Land and heritage and cultural assets, being assets with unlimited useful lives, are not depreciated.

The depreciable amount of improvements to or on leaseholds is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is reasonably certain.

Key estimate and judgement

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

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

(a) Depreciation

	Major depreciation period	2024 \$'000	2023 \$'000
Plant, equipment and vehicles	2-20 years	16 229	15 472
Buildings	40-50 years	68 116	51 174
Leasehold improvements	2-20 years	542	814
Right-of-use assets	2-22 years	6 993	6 721
Total		91 880	74 181

(b) Amortisation

	Major amortisation rate	2024 \$'000	2023 \$'000
Intangible assets	20 per cent	829	898
Total		829	898
Total depreciation and amortisation		92 709	75 079

6.3 SUPPLIES AND CONSUMABLES

	2024	2023
	\$'000	\$'000
Audit fees	205	131
Lease expenses	3 492	7 912
Consultants	4 042	2 645
Property services and rental payments	61 733	48 905
Maintenance	30 667	26 122
Communications	11 695	10 813
Information technology	13 526	10 139
Travel, transport and vehicle leasing payments	16 363	14 856
Advertising and promotion	1 390	640
Medical, surgical and pharmacy supplies	464 083	428 738
Patient and client services	44 995	42 970
Other licencing costs	3 252	3 814
Equipment and furniture	11 760	10 911
Administration	14 731	14 131
Food production costs	14 251	12 159
Corporate overhead charge	49 812	45 769
Service fees	4 664	2 208
Other supplies and consumables	6 918	6 667
Total	757 579	689 530

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the THS's Financial Statements were \$126 000 (2022-23: \$120 000).

Lease expenses includes lease rentals for short term leases and variable lease payments, as detailed in Note 8.2.

6.4 GRANTS AND SUBSIDIES

Grant and subsidies expenditure is recognised to the extent that:

- the services required to be performed by the grantee have been performed; or
- the grant eligibility criteria have been satisfied.

A liability is recorded when the THS has a binding agreement to make the grants but services have not been performed or criteria satisfied. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

	2024	2023
	\$'000	\$'000
Grants		
Grants to the Department of Health	5 932	40 620
Other health services	13 761	9 330
Total	19 693	49 950

The THS provides Grants to external service providers to deliver alcohol and drug rehabilitation services, as well as palliative, respite and community care.

6.5 FINANCE COSTS

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

Finance costs include lease charges.

	2024	2023
	\$'000	\$'000
Interest expense		
Interest on lease liabilities	1 572	1 285
Total	1 572	1 285

6.6 OTHER EXPENSES

Other expenses are recognised when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be reliably measured.

	2024	2023
	\$'000	\$'000
Salary on-costs	44 159	41 024
Fair value of volunteer services	1 473	1 847
Tasmanian Risk Management Fund premium	12 442	14 071
Other	336	868
Total	58 410	57 810

Fair value of volunteer services expense is offset by an equal value recorded as Contributions received, refer to Note 4.4.

NOTE 7 ASSETS

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to the THS and the asset has a cost or value that can be measured reliably.

7.1 RECEIVABLES

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price. Receivables are recorded inclusive of GST (where applicable).

Key judgement

Receivables are held with the objective to collect the contractual cash flows and are subsequently measured at amortised cost using the effective interest method. Any subsequent changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process. An allowance for expected credit losses is recognised for all debt financial assets not held at fair value through profit and loss. The expected credit loss is based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate.

For trade receivables, a simplified approach in calculating expected credit losses is applied, with a loss allowance based on lifetime expected credit losses recognised at each reporting date. The THS has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

	2024 \$'000	2023 \$'000
Receivables	69 867	57 043
Less: Expected credit loss	(7 573)	(4 634)
Total	62 294	52 409
Sales of goods and services	50 793	43 672
Tax assets	11 501	8 737
Total	62 294	52 409
Settled within 12 months	62 294	52 409
Total	62 294	52 409

(a) Reconciliation of movement in expected credit loss for receivables

	2024 \$'000	2023 \$'000
Carrying amount as at 1 July	4 634	1 726
Amounts written off during the year	(253)	(452)
Increase/(decrease) in provision recognised in profit or loss	3 192	3 360
Carrying amount as at 30 June	7 573	4 634

For ageing analysis of the financial assets, refer to Note 12.1.

The Increase/(decrease) in provision recognised in profit or loss is recorded as Net gain/(loss) on financial instruments and statutory receivables/payables, refer to Note 5.2.

7.2 CONTRACT ASSETS AND LIABILITIES

A contract asset is the THS's right to consideration in exchange for goods or services that the THS has transferred to the customer, but not billed as at the reporting date as all conditions have not been fulfilled due to the timing of the annual acquittal process. Contract assets become receivable when the rights to receive payment become unconditional on satisfactory completion of performance obligations.

A contract liability relates to the THS's obligation to transfer goods or services to a customer for which the THS has received consideration in advance.

2024	Australian Government Funding \$'000	Total \$'000
Contract assets		
Balance as at 1 July	....	....
Add: Additional costs incurred that are recoverable from customer	2 695	2 695
Balance as at 30 June	2 695	2 695
Contract liabilities		
Balance as at 1 July	....	....
Balance as at 30 June	....	....

2023	Australian Government Funding \$'000	Total \$'000
Contract assets		
Balance as at 1 July
Balance as at 30 June
Contract liabilities		
Balance as at 1 July
Balance as at 30 June

	2024 \$'000	2023 \$'000
Revenue from performance obligations met during the current period	532 494	467 716
Revenue from performance obligations satisfied (or partially satisfied) in previous periods	....	....

The transaction price allocated to unsatisfied performance obligations as at 30 June is as follows:

	2024 \$'000	2023 \$'000
Australian Government grants
Total

7.3 OTHER FINANCIAL ASSETS

Other financial assets are classified and measured at amortised cost. Impairment losses, where applicable, are recorded in the Statement of Comprehensive Income. Any gain or loss arising on derecognition is recognised directly in net result and presented in other gains/(losses).

	2024	2023
	\$'000	\$'000
Accrued revenue	57 605	30 621
Inter-entity balance	....	9
Total	57 605	30 630
Settled within 12 months	57 605	30 630
Total	57 605	30 630

Accrued revenue includes medical services provided in Tasmania to residents from other states and territories. In 2022-23 this accrued revenue was reported as an offset to the THS's cross border liability (see Note 8.1).

7.4 INVENTORIES

Inventories held for distribution are valued at cost adjusted, when applicable, for any loss of service potential. Inventories acquired for no cost or nominal consideration are valued at current replacement cost.

	2024	2023
	\$'000	\$'000
Pharmacy	11 982	12 384
Catering	438	431
Linen	469	429
General supplies	4 816	5 672
Total	17 705	18 916
Consumed within 12 months	17 705	18 916
Total	17 705	18 916

Personal protective equipment on hand as at 30 June 2024 is primarily held in the Department of Health inventories balance.

7.5 ASSETS HELD FOR SALE

Assets held for sale (or disposal groups comprising assets and liabilities) that are expected to be recovered primarily through sale rather than continuing use are classified as held for sale. Immediately before classification as held for sale, fair value assets (or components of a disposal group) are remeasured in accordance with the THS's policy. Upon initial classification to assets held for sale, assets are remeasured at the lower of carrying amount and fair value less costs to sell. An impairment loss is recognised in profit or loss for any initial and subsequent write-down from the carrying amount measured immediately before re-measurement to fair value less costs of disposal. Such assets are no longer amortised or depreciated upon being classified as held for sale.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Land	138	....
Buildings	21	....
Total	159	....
Settled within 12 months	159	....
Total	159	....

The land and buildings held for sale have been deemed excess to requirements and are either in the process of being sold or will be advertised for sale during 2024-25.

Key estimate and judgement

The recognised fair value of non-financial assets is classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements.

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

(b) *Fair value measurement of assets held for sale (including fair value levels)*

2024	Carrying value at 30 June	Fair value measurement at end of reporting period		
		Level 1	Level 2	Level 3
	\$'000	\$'000	\$'000	\$'000
Land	138	....	138	....
Buildings	21	....	....	21
Total	159	....	138	21

2023	Carrying value at 30 June	Fair value measurement at end of reporting period		
		Level 1	Level 2	Level 3
	\$'000	\$'000	\$'000	\$'000
Land
Buildings
Total

Key judgement

The property held for sale is carried at fair value less costs of disposal, utilising the capital value assessment undertaken by the Office of the Valuer-General.

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

	Fair value as at 30 June \$'000	Significant unobservable inputs used in valuation	Possible alternative values for Level 3 inputs	Sensitivity of fair value to changes in Level 3 inputs
Buildings - specific purpose/ use buildings	21	A - Construction costs B - Age and condition of asset C - Remaining useful life	When valuing these assets, their existing use and likely alternative uses are taken into account by valuers. As a result, it is most unlikely that alternative values will arise unless there are changes in known inputs.	Design and useful lives are reviewed regularly but generally remain unchanged. As a result, it is unlikely that significant variations in values will arise in the short term.

7.6 PROPERTY, PLANT AND EQUIPMENT

Key estimate and judgement

(i) Valuation basis

Land, buildings and heritage and cultural assets are recorded at fair value, less accumulated depreciation for building assets. All other non-current physical assets, including work in progress, are recorded at historic cost less accumulated depreciation and accumulated impairment losses. All assets within a class of assets are measured on the same basis.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The costs of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Fair value is based on the highest and best use of the asset. Unless there is an explicit Government policy to the contrary, the highest and best use of an asset is the current purpose for which the asset is being used or occupied.

The recognised fair value of non-financial assets is classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements.

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

(ii) Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the THS and its costs can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of day to day servicing of property, plant and equipment are recognised in the Statement of Comprehensive Income as incurred.

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the THS are:

Land and buildings \$10 000

Leasehold improvements \$10 000

Plant, equipment and vehicles \$10 000

Heritage and cultural assets \$10 000

Assets valued at less than the threshold amount are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total or where the details of the asset are required for tracing purposes).

(iv) Revaluations

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

Assets are revalued with sufficient regularity to ensure they reflect fair value at balance date.

The THS's land and building assets were revalued independently by the Valuer-General as at 31 December 2022 and these values were confirmed by the Valuer-General as being applicable as at 30 June 2023. The THS's heritage and cultural assets were revalued independently by an industry specialist as at 30 June 2023. All of these assets were valued in accordance with *AASB 116 Property, Plant and Equipment*.

In accordance with the THS's revaluation policy, the next valuation will take place in four years' time. For the interim three financial years, land and building assets receive an indice valuation performed by the Valuer-General. The indice valuation is based on a review of market movement factors and building construction cost. There has been no adjustment to heritage and cultural assets since the 30 June 2023 revaluation.

Revaluations are shown on a gross basis where a replacement cost basis of valuations has been used. Asset revaluations based on a market basis are disclosed on a net basis, however, the THS has endeavoured to obtain replacement cost valuations where possible to enable gross values to be disclosed.

(v) *Assets in respect of leases where the THS is the lessor*

The THS leases building assets (including office accommodation, consulting rooms and residential accommodation) and medical equipment under operating leases, with rental payments payable in instalments as per agreed terms with the tenants. Lease payments may include amounts for outgoings and rent escalation for a fixed percentage, dollar increase per year or future index or rate.

(vi) *Service concession assets*

The THS has not entered into any agreements covered by AASB 1059
Service Concession Assets: Grantors.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Land		
At fair value	138 250	138 550
Total	138 250	138 550
Buildings		
At fair value	2 856 779	2 731 906
Less: Accumulated depreciation	(728 095)	(635 701)
Total	2 128 684	2 096 205
Leasehold improvements		
At cost	17 153	17 153
Less: Accumulated depreciation	(17 105)	(16 563)
Total	48	590
Plant, equipment and vehicles		
At cost	203 024	189 495
Less: Accumulated depreciation	(130 237)	(115 155)
Total	72 787	74 340
Heritage and cultural assets		
At fair value	5 284	5 149
Total	5 284	5 149
Work in progress		
Buildings at cost	6 087	4 115
Plant, equipment and vehicles at cost	7 477	3 830
Heritage and cultural assets at cost	90	53
Total	13 654	7 998
Total property, plant and equipment	2 358 707	2 322 832

(b) Reconciliation of movements (including fair value levels)

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2024	Land	Buildings	Buildings	Leasehold improve- ments	Plant, equipment and vehicles	Heritage and cultural assets	Work in progress	Total
	Level 2 \$'000	Level 2 \$'000	Level 3 \$'000	\$'000	\$'000	Level 3 \$'000	\$'000	\$'000
Carrying value as at 1 July	138 550	120 017	1 976 188	590	74 340	5 149	7 998	2 322 832
Work in progress transfers	....	....	66 666	....	18 174	135	(84 898)	77
Additions - acquisitions	....	....	....	....	....	....	22 978	22 978
Additions - contributions from the Department of Health	....	....	....	....	....	....	67 576	67 576
Disposals	....	(412)	(859)	....	(3 499)	....	....	(4 770)
<i>Gains/losses recognised in other comprehensive income</i>								
Revaluation increments/(decrements)	(163)	5 729	29 493	....	....	....	....	35 059
Assets held for sale transfers	(137)	....	(22)	....	....	....	....	(159)
Depreciation	....	(5 036)	(63 080)	(542)	(16 228)	....	....	(84 886)
Carrying value as at 30 June	138 250	120 298	2 008 386	48	72 787	5 284	13 654	2 358 707

2023	Land	Buildings	Buildings	Leasehold improve- ments	Plant, equipment and vehicles	Heritage and cultural assets	Work in progress	Total
	Level 2	Level 2	Level 3			Level 3		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value as at 1 July	113 153	80 935	1 291 789	1 404	70 427	3 414	15 149	1 576 271
Work in progress transfers	3 737	15 049	61 063	....	19 404	374	(99 627)	....
Additions - acquisitions	....	....	....	....	....	....	10 018	10 018
Additions - contributions from the Department of Health	....	....	....	....	....	....	82 458	82 458
Disposals	(67)	....	....	....	(19)	....	....	(86)
<i>Gains/losses recognised in other comprehensive income</i>								
Revaluation increments/(decrements)	21 727	26 133	672 410	....	....	1 361	....	721 631
Depreciation	....	(2 100)	(49 074)	(814)	(15 472)	....	....	(67 460)
Carrying value as at 30 June	138 550	120 017	1 976 188	590	74 340	5 149	7 998	2 322 832

(c) Carrying amount of property, plant and equipment held and used by the THS

	2024	2023
	\$'000	\$'000
Land		
At fair value	128 150	129 090
Total	128 150	129 090
Buildings		
At fair value	2 714 045	2 606 260
Less: Accumulated depreciation	(692 860)	(611 255)
Total	2 021 185	1 995 005
Leasehold improvements		
At cost	17 153	17 153
Less: Accumulated depreciation	(17 105)	(16 563)
Total	48	590
Plant, equipment and vehicles		
At cost	203 024	189 495
Less: Accumulated depreciation	(130 237)	(115 155)
Total	72 787	74 340
Heritage and cultural assets		
At fair value	5 284	5 149
Total	5 284	5 149
Work in progress		
Buildings at cost	6 087	4 115
Plant, equipment and vehicles at cost	7 477	3 830
Heritage and cultural assets at cost	90	53
Total	13 654	7 998
Total property, plant and equipment	2 241 108	2 212 172

(d) Reconciliation of movements (including fair value levels) of property, plant and equipment held and used by the THS

Reconciliations of the carrying amounts of each class of property, plant and equipment held and used by the THS at the beginning and end of the current financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2024	Land	Buildings	Buildings	Leasehold improve- ments	Plant, equipment and vehicles	Heritage and cultural assets	Work in progress	Total
	Level 2 \$'000	Level 2 \$'000	Level 3 \$'000	\$'000	\$'000	Level 3 \$'000	\$'000	\$'000
Carrying value as at 1 July	129 090	48 214	1 946 791	590	74 340	5 149	7 998	2 212 172
Work in progress transfers	(950)	....	52 964	....	18 174	135	(70 246)	77
Additions - acquisitions	....	....	....	....	....	....	8 326	8 326
Additions - contributions from the Department of Health	....	....	....	....	....	....	67 576	67 576
Disposals	....	(412)	(859)	....	(3 499)	....	....	(4 770)
Transfers between lessor/held and used asset classes	310	981	505	....	....	....	....	1 796
<i>Gains/losses recognised in other comprehensive income</i>								
Revaluation increments/(decrements)	(163)	2 391	29 204	....	....	....	....	31 432
Assets held for sale transfers	(137)	....	(22)	....	....	....	....	(159)
Depreciation	....	(1 470)	(57 102)	(542)	(16 228)	....	....	(75 342)
Carrying value as at 30 June	128 150	49 704	1 971 481	48	72 787	5 284	13 654	2 241 108

2023	Land	Buildings	Buildings	Leasehold improve- ments	Plant, equipment and vehicles	Heritage and cultural assets	Work in progress	Total
	Level 2	Level 2	Level 3			Level 3		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value as at 1 July	104 975	34 909	1 262 562	1 404	70 427	3 414	15 149	1 492 840
Work in progress transfers	3 737	15 049	61 063	....	19 404	374	(99 627)	....
Additions - acquisitions	....	....	....	....	....	....	10 018	10 018
Additions - contributions from the Department of Health	....	....	....	....	....	....	82 458	82 458
Disposals	(67)	....	....	....	(19)	....	....	(86)
Transfers between lessor/held and used asset classes	(392)	(244)	6 898	....	....	....	....	6 262
<i>Gains/losses recognised in other comprehensive income</i>								
Revaluation increments/(decrements)	20 837	(581)	664 272	....	....	1 361	....	685 889
Depreciation	....	(919)	(48 004)	(814)	(15 472)	....	....	(65 209)
Carrying value as at 30 June	129 090	48 214	1 946 791	590	74 340	5 149	7 998	2 212 172

(e) Carrying amount of property where the THS is the lessor under operating leases

	2024 \$'000	2023 \$'000
Land		
At fair value	10 100	9 460
Total	10 100	9 460
Buildings		
At fair value	142 734	125 646
Less: Accumulated depreciation	(35 235)	(24 446)
Total	107 499	101 200
Total property, plant and equipment	117 599	110 660

(f) Reconciliation of movements (including fair value levels) of property, plant and equipment where the THS is the lessor under operating leases

Reconciliations of the carrying amounts of each class of property, plant and equipment where the THS is the lessor under operating leases at the beginning and end of the current financial year is set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2024	Land	Buildings	Buildings	Work in progress	Total
	Level 2 \$'000	Level 2 \$'000	Level 3 \$'000	\$'000	\$'000
Carrying value as at 1 July	9 460	71 803	29 397	....	110 660
Work in progress transfers	950	....	13 702	(14 652)	....
Additions	....	....	....	14 652	14 652
Transfers between lessor/held and used asset classes	(310)	(981)	(505)	....	(1 796)
<i>Gains/losses recognised in other comprehensive income</i>					
Revaluation increments/(decrements)	....	3 338	289	....	3 627
Depreciation	....	(3 566)	(5 978)	....	(9 544)
Carrying value as at 30 June	10 100	70 594	36 905	....	117 599
2023	Land	Buildings	Buildings	Work in progress	Total
	Level 2 \$'000	Level 2 \$'000	Level 3 \$'000	\$'000	\$'000
Carrying value as at 1 July	8 178	46 026	29 227	....	83 431
Transfers between lessor/held and used asset classes	392	244	(6 898)	....	(6 262)
<i>Gains/losses recognised in other comprehensive income</i>					
Revaluation increments/(decrements)	890	26 714	8 138	....	35 742
Depreciation	....	(1 181)	(1 070)	....	(2 251)
Carrying value as at 30 June	9 460	71 803	29 397	....	110 660

(g) Maturity analysis of lease payments receivable in respect of operating leases

	2024	2023
	\$'000	\$'000
One year or less	900	978
From one to two years	800	889
From two to three years	579	788
From three to four years	394	620
From four to five years	338	427
More than five years	1 147	1 487
Total	4 158	5 189

(h) Level 3 significant valuation inputs and relationship to fair value

	Fair value as at 30 June \$'000	Significant unobservable inputs used in valuation	Possible alternative values for Level 3 inputs	Sensitivity of fair value to changes in Level 3 inputs
Buildings - specific purpose/use buildings	2 008 386	A - Construction costs B - Age and condition of asset C - Remaining useful life	When valuing these assets, their existing use and likely alternative uses are taken into account by valuers. As a result, it is most unlikely that alternative values will arise unless there are changes in known inputs.	Design and useful lives are reviewed regularly but generally remain unchanged. As a result, it is unlikely that significant variations in values will arise in the short term.
Heritage and cultural assets	5 284	A - Acquisition costs B - Condition of the asset C - Market transactions for identical or similar assets	Valuing these assets is an inexact science and it is not likely that alternative values applying other inputs would result in a materially different value.	Given the diversity of the heritage and cultural assets held, it is unlikely that a variation in the market transactions for identical or similar assets would impact a large proportion of the assets held. As a result, it is unlikely that significant variations in values will arise in the short term.

(i) Assets where current use is not the highest and best use

The THS has no assets where the current use is not the highest and best use.

7.7 RIGHT-OF-USE ASSETS

AASB 16 requires the THS to recognise a right-of-use asset, where it has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

The THS has elected not to recognise right-of-use assets and lease liabilities arising from short term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to major office accommodation and the motor vehicle fleet. An asset is considered low-value when it is expected to cost less than \$10 000.

Right-of-use assets are depreciated over the shorter of the assets useful life and the term of the lease. Where the THS obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the THS will exercise a purchase option, the THS depreciates the right-of-use asset over its useful life.

Details of leasing arrangements for right-of-use assets are at Note 8.2.

2024	Buildings	Plant and equipment	Total
	\$'000	\$'000	\$'000
Carrying value as at 1 July	41 968	5 988	47 956
Additions	10 843	4 747	15 590
Disposals/derecognition	(1 991)	....	(1 991)
Depreciation	(6 028)	(964)	(6 992)
Carrying value as at 30 June	44 792	9 771	54 563
<hr/>			
2023	Buildings	Plant and equipment	Total
	\$'000	\$'000	\$'000
Carrying value as at 1 July	36 999	4 804	41 803
Additions	11 172	1 838	13 010
Disposals/derecognition	(136)	....	(136)
Depreciation	(6 067)	(654)	(6 721)
Carrying value as at 30 June	41 968	5 988	47 956

7.8 INTANGIBLE ASSETS

An intangible asset is recognised where:

- it is probable that an expected future benefit attributable to the asset will flow to the THS; and
- the cost of the asset can be reliably measured.

Intangible assets held by the THS, where no active market exists, are valued at cost less any accumulated amortisation and any accumulated impairment losses.

Intangible assets with a finite useful life held by the THS principally comprise computer software.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Intangible assets with a finite useful life		
At cost	8 860	8 860
Less: Accumulated amortisation	(6 800)	(5 971)
Total	2 060	2 889
Work in progress		
Intangible assets at cost	....	77
Total	....	77
Total intangible assets	2 060	2 966

(b) Reconciliation of movements (including fair value levels)

Reconciliations of the carrying amounts of each class of intangible assets at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated amortisation and accumulated impairment losses.

2024	Level 2	Work in progress	Total
	\$'000	\$'000	\$'000
Carrying value as at 1 July	2 889	77	2 966
Work in progress transfers	....	(77)	(77)
Amortisation	(829)	....	(829)
Carrying value as at 30 June	2 060	....	2 060

2023	Level 2	Work in progress	Total
	\$'000	\$'000	\$'000
Carrying value as at 1 July	3 684	368	4 052
Work in progress transfers	76	(76)	....
Additions - acquisitions	....	150	150
Disposals	....	(365)	(365)
Administrative restructure - net additions	27	....	27
Amortisation	(898)	....	(898)
Carrying value as at 30 June	2 889	77	2 966

(c) Level 3 significant calculation inputs and relationship to fair value

The THS does not hold any intangible assets classified as Level 3.

7.9 OTHER ASSETS

Other assets are recorded at amortised cost and include prepayments.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Prepayments	6 864	8 446
Total	6 864	8 446
Recovered within 12 months	6 676	8 362
Recovered in more than 12 months	188	84
Total	6 864	8 446

Prepayments primarily include equipment maintenance contracts, library subscriptions, property rental and software licenses.

(b) Reconciliation of movements

2024	Level 2	Total
	\$'000	\$'000
Carrying amount as at 1 July	8 446	8 446
Additions	6 780	6 780
Utilised	(8 362)	(8 362)
Carrying amount as at 30 June	6 864	6 864
2023	Level 2	Total
	\$'000	\$'000
Carrying amount as at 1 July	7 189	7 189
Additions	8 349	8 349
Utilised	(7 092)	(7 092)
Carrying amount as at 30 June	8 446	8 446

NOTE 8 LIABILITIES

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

8.1 PAYABLES

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period, equates to face value, when the THS becomes obliged to make future payments as a result of a purchase of assets or services. Payables are recorded inclusive of GST (where applicable).

	2024	2023
	\$'000	\$'000
Creditors	48 038	18 045
Accrued expenses	98 750	62 391
Total	146 788	80 436
Settled within 12 months	71 156	43 687
Settled in more than 12 months	75 632	36 749
Total	146 788	80 436

Accrued expenses include medical services provided to Tasmanian residents in other states and territories of Australia. These accrued expenses are also referred to as the THS's cross border liability. In 2022-23 the THS's cross border liability was offset by medical services provided in Tasmania to residents from other states and territories. Due to the complexity of the calculations, there is a two to three year delay in settlement.

Settlement of Creditors is usually made within 14 days.

8.2 LEASE LIABILITIES

A lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

The THS has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to major office accommodation and the motor vehicle fleet. An asset is considered low-value when it is expected to cost less than \$10 000.

The THS has entered into the following leasing arrangements:

Class of right-of-use asset	Details of leasing arrangements
Plant and equipment	These leases are paid monthly or quarterly. Lease payments include rent escalation for a fixed percentage, dollar increase per year or future index or rate.
Buildings	These leases are paid monthly, quarterly or annually. Lease payments include rent escalation for a fixed percentage, dollar increase per year or future index or rate. Some leases include options to extend the lease term.

	2024	2023
	\$'000	\$'000
Lease liabilities	57 012	49 734
Total	57 012	49 734
Settled within 12 months	6 289	5 755
Settled in more than 12 months	50 723	43 979
Total	57 012	49 734

Maturity analysis of undiscounted lease liabilities:

	2024	2023
	\$'000	\$'000
One year or less	6 289	5 755
From one to five years	26 797	19 629
More than five years	23 926	24 350
Total	57 012	49 734

The lease liability in the maturity analysis is presented using undiscounted contractual amounts before deducting finance charges.

The following amounts are recognised in the Statement of Comprehensive Income:

	2024	2023
	\$'000	\$'000
Interest on lease liabilities included in Note 6.5	1 572	1 285
Lease expenses included in Note 6.3:		
Short term leases	3 727	7 927
Variable lease payments	(235)	(15)
Total lease expenses	3 492	7 912
Net expenses from leasing activities	5 064	9 197

8.3 EMPLOYEE BENEFIT LIABILITIES

Key estimate and judgement

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee entitlements are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

	2024	2023
	\$'000	\$'000
Accrued salaries	55 384	35 349
Annual leave	170 497	149 764
Long service leave	172 673	155 515
Sabbatical leave	16 637	14 042
Development leave	15 741	11 493
Other employee benefits	2 991	2 586
Total	433 923	368 749
Expected to settle wholly within 12 months	171 910	137 355
Expected to settle wholly after 12 months	262 013	231 394
Total	433 923	368 749

Other employee benefits is comprised of Purchased Leave Scheme, time off in lieu provisions, excess on-call leave and State Service Accumulated Leave Scheme entitlements.

8.4 SUPERANNUATION

(i) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an expense when they fall due.

(ii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

Key estimate and judgement

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

8.5 OTHER LIABILITIES

Other liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

Other liabilities include revenue received in advance and on-costs associated with employee benefit liabilities. Revenue received in advance is measured at amortised cost. On-costs associated with employee benefit liabilities expected to be realised within 12 months are measured at the amount expected to be paid. Other on-costs associated with employee benefit liabilities are measured at the present value of the cost at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

	2024	2023
	\$'000	\$'000
Revenue received in advance		
Other revenue received in advance	1 930	1 279
Total	1 930	1 279
Other financial liabilities		
Employee benefit liabilities - on-costs	10 209	9 106
Inter-entity balance	6 105	6 288
Funds held for distribution - Private Patient Scheme	11 864	13 970
Other liabilities	74	77
Total	28 252	29 441
Total other financial liabilities	30 182	30 720
Settled within 12 months	23 075	24 364
Settled in more than 12 months	7 107	6 356
Total other financial liabilities	30 182	30 720

Inter-entity balance represents Goods and Services Tax settlement entries arising between the THS and the Department of Health.

NOTE 9 COMMITMENTS AND CONTINGENCIES

9.1 SCHEDULE OF COMMITMENTS

Commitments represent those contractual arrangements entered by the THS that are not reflected in the Statement of Financial Position. These commitments are recorded below at their nominal value and inclusive of GST.

Leases are recognised as right-of-use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

	2024 \$'000	2023 \$'000
By type		
Capital commitments		
Property, plant and equipment	6 449	5 112
Total	6 449	5 112
Commitments held with Finance-General		
Major office accommodation	13 565	14 708
Motor vehicle fleet (base usage charge)	9 263	5 791
Total	22 828	20 499
Other commitments		
Information technology	16 492	23 324
Linear accelerator maintenance agreements	9 728	12 769
Maternity services	4 580	5 332
Miscellaneous goods and services contracts	55 981	48 052
Miscellaneous grants	12 831	1 249
Pathology services	2 931	8 094
Radiology services	39 018	50 120
Rural medical services	15 384	26 887
Short term and/or low-value leases	7 414	9 503
Total	164 359	185 330
Total commitments (including GST)	193 636	210 941
By maturity		
Capital commitments		
One year or less	6 380	3 614
From one to five years	69	1 498
Total	6 449	5 112
Commitments held with Finance-General		
One year or less	6 332	4 736
From one to five years	11 058	8 972
More than five years	5 438	6 791
Total	22 828	20 499
Other commitments		
One year or less	69 981	69 552
From one to five years	82 430	101 608
More than five years	11 948	14 170
Total	164 359	185 330
Total commitments (including GST)	193 636	210 941

Capital commitments

Property, plant and equipment

Property, plant and equipment commitments primarily include commitments to either build or improve existing properties and also the purchase of security and medical equipment, including imaging and pathology diagnostic equipment.

Commitments held with Finance-General

Major office accommodation

Major office accommodation leases are executed by the Finance-General Division of the Department of Treasury and Finance. As there is no lease contract between Finance-General and the THS, for the purposes of AASB 16 *Leases*, the THS is not required to recognise a lease liability and right-of-use asset. Major office accommodation primarily relates to 70 Collins St Hobart.

Motor vehicle fleet (base usage charge)

The Government's motor vehicle fleet is owned and managed by the Finance-General Division of the Department of Treasury and Finance. Treasury is the central agency which purchases vehicles on behalf of the THS. The THS pays a monthly payment to Finance-General via LeasePlan Australia for use of the vehicles. As there is no lease contract between Finance-General and the THS, for the purposes of AASB 16 *Leases*, the THS is not required to recognise a lease liability and right-of-use asset. Motor vehicle fleet payments are rental payments which vary according to the type of vehicle. The majority of vehicles are for a period of three years or 60 000 km, whichever comes first.

Other commitments

Information technology

Information technology includes software licence commitments.

Linear accelerator maintenance agreements

As part of the purchase and planned purchase of new linear accelerators across the State, the THS has entered into maintenance agreements that are for a period of nine years post expiration of the warranty period.

Maternity services

As part of the transition of maternity services from the North West Private Hospital to the THS, the THS contracts the use of beds and the provision of meals and other services from the North West Private Hospital.

Miscellaneous goods and services contracts

The THS is party to contracts for the supply of various clinical and non-clinical services, including security, pathology, radiology, maternity and other medical services.

Miscellaneous grants

The THS provides grants to external service providers to deliver a range of services including palliative, respite and home and community care.

Pathology services

Pathology services in the North West are delivered by an external contractor, namely North West Pathology, as the North West does not have its own pathology service within the THS.

Radiology services

All radiology services at the two North West hospitals and rural hospital sites in the North and North West are outsourced to an external contractor, namely Regional Imaging.

Rural medical services

Provision of medical services at a number of THS rural sites are outsourced to Ochre Health as it has been beyond the THS's capacity to staff on a permanent basis. Sites include Flinders Island, Scottsdale, St Helens, Queenstown, King Island and Smithton.

Short term and/or low-value leases

The THS leases a range of medical equipment and properties/tenancies around the State for service delivery purposes. Short term leases and leases for which the underlying asset is of low value do not qualify for recognition as right-of-use assets and lease liabilities and are recognised as commitments.

9.2 CONTINGENT ASSETS AND LIABILITIES

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

(a) Quantifiable contingencies

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

The THS does not have any quantifiable contingent assets as at 30 June 2024.

A quantifiable contingent liability is any possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity, or any present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation. To the extent that any quantifiable contingencies are insured, details provided below are recorded at net value.

	2024 \$'000	2023 \$'000
Quantifiable contingent liabilities		
Contingent claims		
Legal claims (including medical negligence and workers compensation)	3 932	4 009
Total	3 932	4 009

Legal Claims

At 30 June 2024, the THS had a number of legal claims against it for professional negligence and other matters. The THS manages its legal claims through the Tasmanian Risk Management Fund. An excess is payable for every claim (\$40 000 for general liability and \$50 000 for medical liability) and amounts over the excess are met by the Tasmanian Risk Management Fund. Workers Compensation claims are also managed through the Tasmanian Risk Management Fund. The THS is responsible for the payment of the employee's wage for the first six weeks of the claim period and the remainder of the claim is covered by the Tasmanian Risk Management Fund.

(b) Unquantifiable Contingencies

At 30 June 2024, there remained several unresolved issues of potential non-compliance with taxation and superannuation legislation, which at the time of finalising the Financial Statements remained unquantified. These matters particularly relate to the Private Patient Scheme and have been referred to the Solicitor-General for specific superannuation and taxation advice.

During 2018-19, the Tasmanian Government agreed to participate in the Australian Government's National Redress Scheme for Institutional Child Sexual Abuse. The Scheme allows for redress to be provided to individuals who suffered abuse (sexual abuse and related non-sexual abuse) which occurred when the person was a child while in the care of an institution. Survivors are able to lodge an application with the Scheme, including where they suffered abuse in more than one institution. The National Scheme will be operated by the Australian Government's Department of Social Services for a period of 10 years, from 1 July 2018 to 30 June 2028. The THS has received a small number of applications for redress from individuals who have suffered abuse under the National Redress Scheme for Institutional Child Sexual Abuse. Additionally, a number of civil claims have been made against various Government agencies, including the THS, relating to child abuse in state care. As these claims have not yet been assessed, it is not possible at the reporting date to accurately estimate the amounts of any eventual payments that may be required in relation to these claims. As a result, these claims are currently classified as unquantifiable contingent liabilities.

NOTE 10 RESERVES

10.1 RESERVES

2024	Land	Buildings	Heritage and cultural assets	Total
	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve				
Balance as at 1 July	72 765	1 090 213	3 337	1 166 315
Transfers to/(from) accumulated funds	(12)	259	....	247
Revaluation increments/(decrements)	(163)	35 222	....	35 059
Balance as at 30 June	72 590	1 125 694	3 337	1 201 621
2023				
	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve				
Balance as at 1 July	51 034	391 642	1 976	444 652
Transfers to/(from) accumulated funds	5	27	....	32
Revaluation increments/(decrements)	21 726	698 544	1 361	721 631
Balance as at 30 June	72 765	1 090 213	3 337	1 166 315

(a) Nature and purpose of reserves

Asset revaluation reserve

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-financial assets, as described in Note 7.6.

Transfers to/(from) accumulated funds are in relation to the disposal of assets which had a corresponding asset revaluation adjustment in the Statement of Changes in Equity.

10.2 ADMINISTRATIVE RESTRUCTURING

Net assets received under a restructuring of administrative arrangements are designated as contributions by owners and adjusted directly against equity. Net assets relinquished are designated as distributions to owners. Net assets transferred are initially recognised at the amounts at which they were recognised by the transferring department immediately prior to the transfer.

The administrative restructure of the former Department of Communities Tasmania resulted in a transfer of the following functions to the THS on 1 December 2022:

- Family Violence Counselling and Support Service.

In respect of activities assumed, the net book values of assets and liabilities transferred to the THS from the former Department of Communities Tasmania for no consideration and recognised as at the date of transfer were:

	2023
	\$'000
Contributions by owners	
Receivables	7
Intangible assets	27
Total assets recognised	34
Employee benefit liabilities	786
Other liabilities	33
Total liabilities recognised	819
Net assets/(liabilities) assumed on restructure	(785)

NOTE 11 CASH FLOW RECONCILIATION

Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in Specific Purpose Accounts, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

11.1 CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes the balance of the Specific Purpose Accounts held by the THS, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2024	2023
	\$'000	\$'000
Specific Purpose Account balances		
Private Patient Account	7 726	15 964
Operating Account	256	....
Total	7 982	15 964
Other cash held		
Other cash and equivalents not included above	33	39
Total	33	39
Total cash and cash equivalents	8 015	16 003

Other cash and equivalents represent petty cash and cash floats.

11.2 RECONCILIATION OF NET RESULT TO NET CASH FROM OPERATING ACTIVITIES

	2024	2023
	\$'000	\$'000
Net result from continuing operations	(102 816)	(90 493)
Depreciation and amortisation	92 707	75 079
Recognition of non-cash contributions	(66 661)	(83 873)
Transfer of assets due to administrative restructure	....	(812)
Net (gain)/loss on non-financial assets	384	223
Net (gain)/loss on financial instruments and statutory receivables/payables	3 192	3 360
Decrease/(increase) in Receivables	(13 077)	(9 818)
Decrease/(increase) in Contract assets	(2 695)	....
Decrease/(increase) in Other assets	(25 393)	(6 275)
Decrease/(increase) in Inventories	1 211	2 079
Increase/(decrease) in Employee benefit liabilities	65 174	41 211
Increase/(decrease) in Payables	66 352	25 863
Increase/(decrease) in Other liabilities	(538)	2 901
Net cash from/(used by) operating activities	17 840	(40 555)

11.3 FINANCING FACILITIES

The THS does not have any financing facilities.

11.4 RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

	2024	2023
	\$'000	\$'000
Lease liabilities		
Balance as at 1 July	49 734	42 662
New leases	15 591	13 027
Surrender of Existing Leases	(1 991)	(153)
Changes from financing cash flows:		
Repayment of lease liabilities (excluding interest)	(6 322)	(5 802)
Balance as at 30 June	57 012	49 734

NOTE 12 FINANCIAL INSTRUMENTS

12.1 RISK EXPOSURES

(a) Risk management policies

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

- credit risk;
- liquidity risk; and
- market risk.

The Secretary (Accountable Authority) has overall responsibility for the establishment and oversight of the THS's risk management framework. Risk management policies are established to identify and analyse risks faced by the THS, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to the THS if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Financial Instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality of instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Financial assets		
Cash and cash equivalents	Cash and deposits are recognised at face value.	Cash means notes, coins and any deposits held at call with a bank or financial institution.
Receivables	Receivables are recognised at the nominal amounts due, less any provision for impairment. Collectability of debts is reviewed on a monthly basis. Provisions are made when the collection of the debt is judged to be less rather than more likely.	Receivables credit terms are generally 30 days.
Other financial assets	Other financial assets are recognised at the nominal amounts due, less any provision for impairment.	Other financial assets credit terms are generally 30 days.

The THS has made no changes to its credit risk policy during 2023-24. The THS does not hold any security instrument for its cash and cash equivalents, receivables and other financial assets.

No credit terms on any significant THS financial assets have been renegotiated.

The carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the THS's maximum exposure to credit risk without taking into account of any collateral or other security.

Expected credit loss analysis of receivables

The simplified approach to measuring expected credit losses is applied, which uses a lifetime expected loss allowance for all trade receivables.

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June are as follows:

2024	Not past due \$'000	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-90 days \$'000	Past due 91+ days \$'000	Total \$'000
Expected credit loss rate (A)	0.49%	1.90%	7.12%	17.60%	17.37%	12.98%
Total gross carrying amount (B)	10 174	4 287	1 852	2 031	40 022	58 366
Expected credit loss (A x B)	50	81	132	357	6 952	7 576

2023	Not past due \$'000	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-90 days \$'000	Past due 91+ days \$'000	Total \$'000
Expected credit loss rate (A)	0.36%	0.99%	5.71%	14.35%	13.59%	9.59%
Total gross carrying amount (B)	9 208	4 663	1 933	3 535	28 967	48 306
Expected credit loss (A x B)	33	46	110	507	3 937	4 634

(c) Liquidity risk

Liquidity risk is the risk that the THS will not be able to meet its financial obligations as they fall due. The THS's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

Financial Instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality of instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Financial liabilities Payables	Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period equates to face value, when the THS becomes obliged to make future payments as a result of a purchase of assets or services.	Apart from accrued expenses relating to inter-jurisdictional provision of medical services (refer Note 8.1), settlement is usually made within 14 days.
Other financial liabilities	Other financial liabilities are recognised at amortised cost, which due to the short settlement period equates to face value, when the THS becomes obliged to make payments as a result of the purchase of assets or services. The THS regularly reviews budgeted and actual cash outflows to ensure that there is sufficient cash to meet all obligations.	Settlement is usually made within 30 days.

Maturity analysis for financial liabilities

The following tables detail the undiscounted cash flows payable by the THS by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position:

2024	1 year	2 years	3 years	4 years	5 years	5+ years	Undis- counted total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	71 156	48 031	27 601	....	....	....	146 788	146 788
Other financial liabilities	21 145	7 107	....	....	....	....	28 252	28 252
Total	92 301	55 138	27 601	....	....	....	175 040	175 040

2023	1 year	2 years	3 years	4 years	5 years	5+ years	Undis- counted total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	43 687	15 197	21 552	....	....	....	80 436	80 436
Other financial liabilities	23 085	6 356	....	....	....	....	29 441	29 441
Total	66 772	21 553	21 552	....	....	....	109 877	109 877

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk that the THS is exposed to is interest rate risk. As the THS does not have any interest bearing financial assets or liabilities, the exposure to this risk is considered negligible.

12.2 CATEGORIES OF FINANCIAL ASSETS AND LIABILITIES

	2024 \$'000	2023 \$'000
Financial assets		
Financial assets measured at amortised cost	127 914	99 042
Total	127 914	99 042
Financial liabilities		
Financial liabilities measured at amortised cost	175 040	109 877
Total	175 040	109 877

12.3 DERECOGNITION OF FINANCIAL ASSETS

No derecognition of financial assets occurred during 2023-24.

12.4 COMPARISON BETWEEN CARRYING AMOUNT AND NET FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

	Carrying amount 2024 \$'000	Net fair value 2024 \$'000	Carrying amount 2023 \$'000	Net fair value 2023 \$'000
Financial assets				
Cash in Specific Purpose Accounts	7 982	7 982	15 964	15 964
Other cash held	33	33	39	39
Other financial assets:				
Receivables	62 294	62 294	52 409	52 409
Other financial assets	57 605	57 605	30 630	30 630
Total financial assets	127 914	127 914	99 042	99 042
Financial liabilities (recognised)				
Other financial liabilities:				
Payables	146 788	146 788	80 436	80 436
Other liabilities	28 252	28 252	29 441	29 441
Total financial liabilities (recognised)	175 040	175 040	109 877	109 877

12.5 NET FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

2024	Net fair value Level 1 \$'000	Net fair value Level 2 \$'000	Net fair value Level 3 \$'000	Total \$'000
Financial assets				
Cash in Specific Purpose Accounts	7 982	....	....	7 982
Other cash held	33	....	....	33
Other financial assets:				
Receivables	62 294	....	....	62 294
Other financial assets	57 605	....	....	57 605
Total financial assets	127 914	....	....	127 914
Financial liabilities (recognised)				
Other financial liabilities:				
Payables	146 788	....	....	146 788
Other liabilities	28 252	....	....	28 252
Total financial liabilities (recognised)	175 040	....	....	175 040

2023	Net fair value Level 1 \$'000	Net fair value Level 2 \$'000	Net fair value Level 3 \$'000	Total \$'000
Financial assets				
Cash in Specific Purpose Accounts	15 964	....	....	15 964
Other cash held	39	....	....	39
Other financial assets				
Receivables	52 409	....	....	52 409
Other financial assets	30 630	....	....	30 630
Total financial assets	99 042	....	....	99 042
Financial liabilities (recognised)				
Other financial liabilities				
Payables	80 436	....	....	80 436
Other liabilities	29 441	....	....	29 441
Total financial liabilities (recognised)	109 877	....	....	109 877

The recognised fair values of financial assets and financial liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. The THS uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

(a) Transfer between categories

The THS did not transfer any financial assets or financial liabilities between Levels.

(b) Reconciliation of Level 3 fair value movements

The THS does not have any Level 3 instruments.

Financial assets

The net fair values of cash and non-interest bearing monetary financial assets approximate their carrying amounts.

Financial liabilities

The net fair values for trade creditors are approximated by their carrying amounts.

Unrecognised financial instruments

The net fair values of indemnities are regarded as the maximum possible loss which the THS faces while the indemnity remains current.

NOTE 13 TRANSACTIONS AND BALANCES RELATING TO A TRUSTEE OR AGENCY ARRANGEMENT

13.1 ACTIVITIES UNDERTAKEN UNDER A TRUSTEE OR AGENCY ARRANGEMENT

Transactions relating to activities undertaken by the THS in a trust or fiduciary (agency) capacity do not form part of the THS's activities. Trustee and agency arrangements, and transactions/balances relating to those activities, are neither controlled nor administered.

Fees, commissions earned and expenses incurred in the course of rendering services as a trustee or through an agency arrangement are recognised as controlled transactions.

Account	Opening balance \$'000	Net transactions during 2023-24 \$'000	Closing balance \$'000
Patient Trust and Bequest Account	8 529	1 773	10 302
Mental Health Services Client Trust Account	2	....	2

NOTE 14 EVENTS OCCURRING AFTER BALANCE DATE

There have been no events subsequent to balance date which would have a material effect on the THS's Financial Statements as at 30 June 2024.

NOTE 15 OTHER MATERIAL ACCOUNTING POLICY INFORMATION AND JUDGEMENTS

15.1 OBJECTIVES AND FUNDING

As legislated, the principal purpose of the THS is to:

- promote and maintain the health of persons who are in Tasmania; and
- the provision of care and treatment to, and ease the suffering of, persons with health problems in Tasmania

as agreed in the THS's 2023-24 Service Plan and within the funding allocated in the Service Plan.

THS activities are classified as either controlled or administered.

Controlled activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by the THS in its own right. Administered activities involve the management or oversight by the THS, on behalf of the Government, of items controlled or incurred by the Government. In the current financial year there are no administered items.

Under the *National Health Reform Agreement*, funding is provided to the THS on the basis of activity through activity based funding wherever practicable. Funding for smaller regional or rural hospitals is provided on a block funding basis. Funds for teaching, training and research are also provided on a block funding basis. Pricing under the National Health Reform Agreement is determined by an Independent Hospitals Pricing Authority. Funding due to the THS under Australian Government National Partnership Agreements and COPEs programs is paid as grants. The THS also provides services to fee paying privately insured patients, or patients who will receive compensation for these expenses due to the circumstances surrounding their injury.

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

15.2 BASIS OF ACCOUNTING

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

- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board;
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*; and
- The *Tasmanian Health Service Act 2018*.

The Financial Statements were signed by the Acting Secretary of the Department of Health and the Chief Financial Officer on 9 September 2024.

Compliance with the Australian Accounting Standards may not result in compliance with International Financial Reporting Standards, as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The THS is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 15.5.

The Financial Statements have been prepared as a going concern. The continued existence of the THS in its present form, undertaking its current activities, is dependent on Government policy and on continuing appropriations by Parliament to the Department of Health for the THS's administration and activities.

The THS has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

15.3 REPORTING ENTITY

The Financial Statements include all the controlled activities of the THS. The Financial Statements consolidate material transactions and balances of the THS.

15.4 FUNCTIONAL AND PRESENTATION CURRENCY

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

15.5 CHANGES IN ACCOUNTING POLICIES

(a) Impact of new and revised Accounting Standards

In the current year, there are no new or revised Standards and Interpretations issued by the AASB that are relevant to the THS's operations and effective for the current annual reporting period.

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

There are no applicable Standards that have been issued by the AASB that are yet to be applied by the THS.

(c) Voluntary changes in accounting policy

The THS has made no voluntary changes in accounting policy during 2023-24.

15.6 FOREIGN CURRENCY

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date.

15.7 COMPARATIVE FIGURES

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are at Note 0.

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

The comparatives for external administrative restructures are not reflected in the Financial Statements.

15.8 ROUNDING

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

15.9 TAXATION

The THS is exempt from all forms of taxation except Fringe Benefits Tax and Goods and Services Tax.

15.10 GOODS AND SERVICES TAX

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of GST. The net amount recoverable, or payable, to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

Independent Auditor's Report
To the Members of Parliament
Tasmanian Health Service
Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Tasmanian Health Service (the THS), which comprises the statement of financial position as at 30 June 2024 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of material accounting policies, other explanatory notes and the statement of certification signed by the Secretary of the Department of Health.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the THS's financial position as at 30 June 2024 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the THS in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
Revenue from sale of goods and services <i>Refer to note 4.2</i>	
<p>The THS recognises significant revenue from the sales of goods and services, \$254.97 million.</p> <p>The major revenue streams are inpatient, outpatient and nursing home fees, private patient scheme revenue and reimbursement from Medicare under the Pharmaceutical Benefits Scheme.</p> <p>Sales of goods and services are recognised when consideration is received or receivable in respect of a wide range of services rendered captured through discrete systems.</p> <p>Due to the number of revenue streams and systems at varying sites across the THS, the manual nature of some billing processes, and the significant revenue amounts received, we identified a number of significant risks around the accuracy and completeness of revenue.</p>	<ul style="list-style-type: none"> • Reviewing the design and implementation of key controls and testing a sample of controls to confirm their operating effectiveness. • Examining reconciliations of information from subsidiary systems to the general ledger. • Performing substantive testing over a sample of sales of goods and services transactions. • Examining transactions around 30 June 2024 to ensure allocation of transactions to the correct financial year. • Assessing the adequacy of relevant disclosures in the financial statements for compliance with Australian Accounting Standards.

Responsibilities of the Secretary for the Financial Statements

The Secretary is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and the financial reporting requirements of Section 42 (1) of the *Financial Management Act 2016*. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'D Bond', with a stylized flourish at the end.

David Bond
Assistant Auditor-General
Delegate of the Auditor-General
Tasmanian Audit Office

10 September 2024
Hobart

AMBULANCE TASMANIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

TABLE OF CONTENTS

[Statement of Certification](#)..... 348

[Statement of Comprehensive Income for the year ended 30 June 2024](#) 349

[Statement of Financial Position as at 30 June 2024](#) 350

[Statement of Cash Flows for the year ended 30 June 2024](#) 351

[Statement of Changes in Equity for the year ended 30 June 2024](#) 352

[Notes to and forming part of the Financial Statements for the year ended 30 June 2024](#) 353

STATEMENT OF CERTIFICATION

The accompanying Financial Statements of the Commissioner of Ambulance Services are in agreement with the relevant accounts and records and have been prepared in compliance with the Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2024 and the financial position as at the end of the year.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the Financial Statements misleading or inaccurate.



Dale Webster
Acting Commissioner of Ambulance Services

Dated 9 September 2024



Jordan Emery
Chief Executive, Ambulance Tasmania

Dated 9 September 2024



Craig Jeffery
Chief Financial Officer, Department of Health

Dated 9 September 2024

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED
30 JUNE 2024

	Notes	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Revenue from Government			
Appropriation revenue - operating	4.1	134 335	115 355
Grants	4.2	4 977	20 548
Sales of goods and services	4.3	12 511	8 346
Interest	4.4	454	274
Contributions received	4.5	13 579	13 716
Other revenue	4.6	5 894	4 100
Total revenue from continuing operations		171 750	162 339
Net gain/(loss) on non-financial assets	5.1	247	237
Net gain/(loss) on financial instruments and statutory receivables/payables	5.2	(876)	(771)
Total income from continuing operations		171 121	161 805
Expenses from continuing operations			
Employee benefits	6.1	116 309	109 919
Depreciation and amortisation	6.2	3 856	4 488
Supplies and consumables	6.3	36 779	36 023
Grants and subsidies	6.4	665	657
Finance costs	6.5	4	9
Other expenses	6.6	14 768	15 233
Total expenses from continuing operations		172 381	166 329
Net result from continuing operations		(1 260)	(4 524)
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Net actuarial gains/(losses) on superannuation defined benefit plans	8.4	1 567	4 774
Changes in property plant and equipment revaluation surplus	10.1	1 587	4 903
Total other comprehensive income		3 154	9 677
Comprehensive result		1 894	5 153

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Notes	2024 Actual \$'000	2023 Actual \$'000
Assets			
<i>Financial assets</i>			
Cash and cash equivalents	11.1	870	680
Receivables	7.1	3 161	1 226
Other financial assets	7.2	3 441	3 595
<i>Non-financial assets</i>			
Inventories	7.3	1 216	1 062
Property, plant and equipment	7.4	55 798	52 493
Right-of-use assets	7.5	131	170
Intangible assets	7.6	24	46
Superannuation assets	8.4	13 865	12 510
Other assets	7.7	350	156
Total assets		78 856	71 938
Liabilities			
Payables	8.1	3 703	1 502
Lease liabilities	8.2	121	165
Employee benefit liabilities	8.3	32 919	30 262
Other liabilities	8.5	1 117	907
Total liabilities		37 860	32 836
Net assets		40 996	39 102
Equity			
Reserves	10.1	22 870	21 283
Accumulated funds		18 126	17 819
Total equity		40 996	39 102

This Statement of Financial Position should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 Actual \$'000	2023 Actual \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Appropriation receipts - operating		134 335	115 355
Grants - continuing operations		4 977	20 548
Sales of goods and services		10 248	6 557
GST receipts		4 302	4 091
Other cash receipts		5 894	4 100
Total cash inflows		159 756	150 651
<i>Cash outflows</i>			
Employee benefits		(112 986)	(105 725)
Finance costs		(4)	(9)
GST payments		(4 453)	(4 031)
Grants paid		(665)	(657)
Supplies and consumables		(35 018)	(34 245)
Other cash payments		(6 406)	(6 252)
Total cash outflows		(159 532)	(150 919)
Net cash from/(used by) operating activities	11.2	224	(268)
Cash flows from investing activities			
<i>Cash inflows</i>			
Proceeds from the disposal of non-financial assets		247	736
Total cash inflows		247	736
<i>Cash outflows</i>			
Payments for acquisition of non-financial assets		(173)	(334)
Total cash outflows		(173)	(334)
Net cash from/(used by) investing activities		74	402
Cash flows from financing activities			
<i>Cash outflows</i>			
Repayment of lease liabilities (excluding interest)		(108)	(765)
Total cash outflows		(108)	(765)
Net cash from/(used by) financing activities		(108)	(765)
Net increase/(decrease) in cash and cash equivalents held		190	(631)
Cash and cash equivalents at the beginning of the reporting period		680	1 311
Cash and cash equivalents at the end of the reporting period	11.1	870	680

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

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED
30 JUNE 2024

	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2023	21 283	17 819	39 102
Net result	....	(1 260)	(1 260)
Other comprehensive income	1 587	1 567	3 154
Total comprehensive result	1 587	307	1 894
Balance as at 30 June 2024	22 870	18 126	40 996

	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2022	16 380	17 569	33 949
Net result	....	(4 524)	(4 524)
Other comprehensive income	4 903	4 774	9 677
Total comprehensive result	4 903	250	5 153
Balance as at 30 June 2023	21 283	17 819	39 102

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1	Ambulance Tasmania Output Schedules	355
1.1	Output Group information	355
Note 2	Expenditure under Australian Government Funding Arrangements	355
Note 3	Underlying Net Result	355
Note 4	Revenue	356
4.1	Revenue from Government	356
4.2	Grants	356
4.3	Sales of goods and services	357
4.4	Interest	357
4.5	Contributions received	358
4.6	Other revenue	359
Note 5	Net Gains/(Losses)	359
5.1	Net gain/(loss) on non-financial assets	359
5.2	Net gain/(loss) on financial instruments and statutory receivables/payables	360
Note 6	Expenses	361
6.1	Employee benefits	361
6.2	Depreciation and amortisation	365
6.3	Supplies and consumables	366
6.4	Grants and subsidies	367
6.5	Finance costs	367
6.6	Other expenses	367
Note 7	Assets	368
7.1	Receivables	368
7.2	Other financial assets	369
7.3	Inventories	369
7.4	Property, plant and equipment	369
7.5	Right-of-use assets	375
7.6	Intangible assets	376
7.7	Other assets	377
Note 8	Liabilities	378
8.1	Payables	378
8.2	Lease liabilities	378
8.3	Employee benefit liabilities	380
8.4	Superannuation	381

8.5	Other liabilities	386
Note 9	Commitments and Contingencies	387
9.1	Schedule of commitments	387
9.2	Contingent assets and liabilities	389
Note 10	Reserves	390
10.1	Reserves	390
Note 11	Cash Flow Reconciliation	391
11.1	Cash and cash equivalents	391
11.2	Reconciliation of net result to net cash from operating activities	391
11.3	Financing facilities	391
11.4	Reconciliation of liabilities arising from financing activities	392
Note 12	Financial Instruments	392
12.1	Risk exposures	392
12.2	Categories of financial assets and liabilities	396
12.3	Derecognition of financial assets	396
12.4	Comparison between carrying amount and net fair value of financial assets and liabilities	396
12.5	Net fair value of financial assets and liabilities	397
Note 13	Transactions and Balances Relating to a Trustee or Agency Arrangement	398
13.1	Activities undertaken under a trustee or agency arrangement	398
Note 14	Events Occurring after Balance Date	398
Note 15	Other Material Accounting Policy Information and Judgements	399
15.1	Objectives and funding	399
15.2	Basis of accounting	399
15.3	Reporting entity	400
15.4	Functional and presentation currency	400
15.5	Changes in accounting policies	400
15.6	Foreign currency	400
15.7	Comparative figures	400
15.8	Rounding	401
15.9	Taxation	401
15.10	Goods and Services Tax	401

NOTE 1 AMBULANCE TASMANIA OUTPUT SCHEDULES

1.1 OUTPUT GROUP INFORMATION

Comparative information for Output Groups has not been restated for administrative restructures.

The *Ambulance Service Act 1982* established an ambulance service called “Ambulance Tasmania” which is under the control of the Commissioner of Ambulance Services. Ambulance Tasmania’s activities are Outputs of the Department of Health and as a result, the annual Budget Papers do not provide discrete budget information for Ambulance Tasmania and therefore budget information is not provided in the Financial Statements of Ambulance Tasmania.

	2024	2023
	Actual	Actual
	\$'000	\$'000
Expense by Output		
2.6 Ambulance Services	172 381	166 329
Total	172 381	166 329

NOTE 2 EXPENDITURE UNDER AUSTRALIAN GOVERNMENT FUNDING ARRANGEMENTS

During 2022-23 and 2023-24, Ambulance Tasmania did not have any funding arrangements with the Australian Government.

NOTE 3 UNDERLYING NET RESULT

Non-operational capital funding is the income from continuing operations relating to funding for capital projects. This funding is classified as revenue from continuing operations and included in the net result. However, the corresponding capital expenditure is not included in the calculation of the net result. Accordingly, the net result will portray a position that is better than the true underlying financial result.

For this reason, the net result is adjusted to remove the effects of funding for capital projects.

	Notes	2024	2023
		\$'000	\$'000
Net result from continuing operations		(1 260)	(4 524)
Less impact of:			
Non-operational capital funding			
Capital contributions included in the Net result from continuing operations			
Contributions received - fair value of assets assumed at no cost or for nominal consideration	4.5	5 276	4 771
Total		5 276	4 771
Underlying net result from continuing operations		(6 536)	(9 295)

NOTE 4 REVENUE

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15.

4.1 REVENUE FROM GOVERNMENT

Appropriations, whether operating or capital, are recognised as revenues in the period in which Ambulance Tasmania gains control of the appropriated funds as they do not contain enforceable and sufficiently specific obligations as defined by AASB 15. Except for any amounts identified as carried forward, control arises in the period of appropriation.

Revenue from Government includes revenue from appropriations, unexpended appropriations rolled over under section 23 of the *Financial Management Act 2016* and Items Reserved by Law.

Section 23 of the Financial Management Act allows for an unexpended appropriation at the end of the financial year, as determined by the Treasurer, to be issued and applied from the Public Account in the following financial year. The amount determined by the Treasurer must not exceed five per cent of an Agency's appropriation for the financial year.

	2024 \$'000	2023 \$'000
<i>Continuing operations</i>		
Appropriation revenue - operating		
Current year	134 335	115 355
Total revenue from Government	134 335	115 355

4.2 GRANTS

Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when Ambulance Tasmania satisfies the performance obligation and transfers the promised goods or services. Ambulance Tasmania typically satisfies its performance obligations when services have been provided in line with the agreed terms as set out in funding contracts. Ambulance Tasmania recognises revenue associated with performance obligations upon receipt of the revenues, which is typically using the input method on a straight line basis.

Grants revenue without a sufficiently specific performance obligation are recognised when Ambulance Tasmania gains control of the asset (typically Cash).

	2024 \$'000	2023 \$'000
Grants without sufficiently specific performance obligations		
Grants from the Department of Health	4 977	20 548
Total revenue from grants	4 977	20 548

4.3 SALES OF GOODS AND SERVICES

Revenue from Sales of goods and services is recognised when Ambulance Tasmania satisfies a performance obligation by transferring the promised goods or services to the customer.

Services	Nature of timing of satisfaction of performance obligation, including significant payment terms	Revenue recognition policies	
Ambulance services	Ambulance Tasmania typically satisfies the performance obligation when the promised services have been delivered to the satisfaction of the customer. Payment terms are generally 30 days.	Ambulance Tasmania recognises revenue associated with performance obligations upon receipt of the revenues, which is typically using the input method on a straight line basis.	
		2024	2023
		\$'000	\$'000
Ambulance fees		12 511	8 317
Other user charges		....	29
Total		12 511	8 346

4.4 INTEREST

Interest on funds is recognised as it accrues using the effective interest rate method.

	2024	2023
	\$'000	\$'000
Interest revenue		
Interest on superannuation defined benefit plans	454	274
Total	454	274

4.5 CONTRIBUTIONS RECEIVED

Services received free of charge by Ambulance Tasmania are recognised as income when a fair value can be reliably determined and when the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised at their fair value when Ambulance Tasmania obtains control of the asset, it is probable that future economic benefits comprising the contribution will flow to Ambulance Tasmania and the amount can be measured reliably. However, where the contribution received is from another government department as a consequence of restructuring of administrative arrangements, they are recognised as contributions by owners directly within equity. In these circumstances, book values from the transferor department have been used.

Ambulance Tasmania has recognised an inflow of resources in the form of volunteer services as income where the fair value of those services can be measured reliably, and the services would have been purchased if they had not been donated.

Key estimate and judgement

Fair value of volunteer services provided for Ambulance Tasmania is estimated based upon statewide volunteer hours at a salary rate which reflects that an ambulance volunteer's skill level may range up to advanced first aid and that the emergency care they provide is under approved protocols.

	2024	2023
	\$'000	\$'000
Fair value of assets assumed at no cost or for nominal consideration	5 276	4 771
Fair value of volunteer services provided	8 303	8 945
Total	13 579	13 716

Fair value of assets assumed at no cost or for nominal consideration consists of capital grants for assets transferred to Ambulance Tasmania from the Department of Health for no consideration.

Fair value of volunteer services contributions are offset by an equal value recorded as Other expenses, refer to Note 6.6.

4.6 OTHER REVENUE

Other revenue primarily relates to the recovery of costs incurred and is recognised when an increase in future economic benefits relating to an increase in an asset or a decrease of a liability has arisen that can be reliably measured.

	2024	2023
	\$'000	\$'000
Corporate overhead funding	2 155	1 215
Industry funds	159	....
Recoveries - operating expenses	7	16
Recoveries - wages and salaries	71	157
Recoveries - workers compensation	3 502	2 712
Total	5 894	4 100

Corporate overhead funding represents a contribution by the Department of Health to partially offset the Corporate overhead charge levied against Ambulance Tasmania, refer to Note 6.3.

Industry funds are amounts received from organisations to fund services and projects.

NOTE 5 NET GAINS/(LOSSES)

5.1 NET GAIN/(LOSS) ON NON-FINANCIAL ASSETS

Gains or losses from the sale of non-financial assets are recognised when control of the assets has passed to the buyer.

Key judgement

Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell and value in use.

Specialised non-financial assets are not used for the purpose of generating cash flows, therefore their recoverable amount is expected to be materially the same as fair value, as determined under AASB 13 *Fair Value Measurement*.

All other non-financial assets are assessed to determine whether any impairment exists, with impairment losses recognised in the Statement of Comprehensive Income.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

	2024	2023
	\$'000	\$'000
Net gain/(loss) on disposal of physical assets	247	237
Total	247	237

5.2 NET GAIN/(LOSS) ON FINANCIAL INSTRUMENTS AND STATUTORY RECEIVABLES/PAYABLES

Financial assets are impaired under the expected credit loss approach required under AASB 9 *Financial Instruments*. The expected credit loss is recognised for all debt instruments not held at fair value through profit or loss.

Key judgement

An impairment loss using the expected credit loss method for all trade debtors uses a lifetime expected loss allowance. The expected loss rates are based upon historical observed loss rates that are adjusted to reflect forward looking macroeconomic factors.

For other financial instruments that are not trade receivables, contract assets or lease receivables, Ambulance Tasmania has measured the expected credit loss using a probability-weighted amount that takes into account the time value of money and forward looking macroeconomic factors.

	2024	2023
	\$'000	\$'000
Impairment of receivables	(876)	(771)
Total	(876)	(771)

Impairment of receivables is recorded in the Reconciliation of movement in expected credit loss for receivables, refer to Note 7.1.

NOTE 6 EXPENSES

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.

6.1 EMPLOYEE BENEFITS

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

(a) Employee expenses

	2024	2023
	\$'000	\$'000
Wages and salaries	85 323	81 089
Annual leave	9 367	9 263
Long service leave	1 983	1 966
Sick leave	4 959	4 921
Superannuation - defined contribution scheme	12 236	10 781
Superannuation - defined benefit scheme	1 252	865
Other employment expenses - recruitment and staff development	533	607
Other employee expenses - other staff allowances	656	427
Total	116 309	109 919

Superannuation expenses relating to defined benefit schemes relate to payments into the Public Account. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2022-23: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 11 per cent (2022-23: 10.5 per cent) of salary. In addition, Ambulance Tasmania is also required to pay into the Public Account a "gap" payment equivalent to 3.45 per cent (2022-23: 3.45 per cent) of salary in respect of employees who are members of defined contribution schemes.

(b) Remuneration of key management personnel

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

Remuneration during 2023-24 for key management personnel is set by the *State Service Act 2000*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits.

Short-term salary benefits includes all forms of consideration paid and payable for services rendered and compensated absences during the period. Other short-term benefits include all other forms of non-salary benefits such as motor vehicles and parking, fringe benefit tax payable in respect of these benefits, payments in lieu of leave, annual leave movements and any other compensation paid or payable.

Long-term employee expenses include long service leave, sabbatical leave and superannuation obligations. Superannuation means the contribution to the superannuation fund of the individual. Other long-term benefits and long service leave includes the movements in the discounted long service leave balances.

Termination benefits include all forms of benefit paid or accrued as a consequence of termination, including annual leave and long service leave paid out on termination.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for a consecutive period of more than one month.

The following were key management personnel of Ambulance Tasmania, remunerated by Ambulance Tasmania and, unless otherwise indicated, were key management personnel for the entire year:

2024	Short-term benefits		Long-term benefits		Termination benefits	Total
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
Jordan Emery Chief Executive	231	....	28	8	....	267
Total	231	....	28	8	....	267

The following were key management personnel of Ambulance Tasmania, remunerated by the Department of Health or the Tasmanian Health Service and, unless otherwise indicated, were key management personnel for the entire year:

2024	
Key management personnel	
Dale Webster	Acting Secretary (from 22/04/2024) Deputy Secretary Community, Mental Health and Wellbeing (from 30/10/2023 to 21/04/2024)
Kathrine Morgan-Wicks	Secretary (to 21/04/2024)
Craig Jeffery	Chief Financial Officer
Acting key management personnel	
George Clarke	Acting Deputy Secretary Community, Mental Health and Wellbeing (to 29/10/2023)
Rick Monty	Acting Deputy Secretary Community, Mental Health and Wellbeing (from 26/04/2024)

The following were key management personnel of Ambulance Tasmania, remunerated by Ambulance Tasmania and, unless otherwise indicated, were key management personnel for the entire year:

2023	Short-term benefits		Long-term benefits		Termination benefits	Total
	Salary	Other benefits	Superannuation	Other benefits and long service leave		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
Jordan Emery Chief Executive (from 11/04/2023) Acting Chief Executive (from 26/01/2023 to 10/04/2023)	87	7	12	2	....	108
Joe Acker Chief Executive (to 25/01/2023)	116	16	17	(8)	....	141
Total	203	23	29	(6)	....	249

The following were key management personnel of Ambulance Tasmania, remunerated by the Department of Health or the Tasmanian Health Service and, unless otherwise indicated, were key management personnel for the entire year:

2023	
Key management personnel	
Kathrine Morgan-Wicks	Secretary
Anthony Lawler	Chief Medical Officer (to 09/06/2023)
Craig Jeffery	Chief Financial Officer
Dale Webster	Deputy Secretary Community, Mental Health and Wellbeing (to 09/10/2022)
Acting key management personnel	
George Clarke	Acting Deputy Secretary Community, Mental Health and Wellbeing (from 05/12/2022 to 06/02/2023 and from 26/05/2023)
Joe Acker	Acting Deputy Secretary Community, Mental Health and Wellbeing (from 07/02/2023 to 25/05/2023)
Paula Hyland	Acting Deputy Secretary Community, Mental Health and Wellbeing (from 10/10/2022 to 02/12/2022)

(c) Related party transactions

There are no significant related party transactions requiring disclosure.

6.2 DEPRECIATION AND AMORTISATION

All applicable non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Land and heritage and cultural assets, being assets with unlimited useful lives, are not depreciated.

The depreciable amount of improvements to or on leaseholds is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is reasonably certain.

Key estimate and judgement

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

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

(a) Depreciation

	Major depreciation period	2024 \$'000	2023 \$'000
Plant, equipment and vehicles	2-20 years	2 708	3 001
Buildings	40-50 years	1 023	717
Right-of-use assets	2-22 years	103	743
Total		3 834	4 461

(b) Amortisation

	Major amortisation rate	2024 \$'000	2023 \$'000
Intangible assets	20 per cent	22	27
Total		22	27
Total depreciation and amortisation		3 856	4 488

6.3 SUPPLIES AND CONSUMABLES

	2024	2023
	\$'000	\$'000
Audit fees	40	39
Lease expenses	696	365
Consultants	73	54
Property services and rental payments	1 931	2 923
Maintenance	1 560	799
Communications	787	492
Information technology	3 389	2 617
Travel, transport and vehicle leasing payments	5 756	5 246
Advertising and promotion	2	5
Medical, surgical and pharmacy supplies	2 913	3 462
Patient and client services	14 554	16 149
Other licencing costs	69	93
Equipment and furniture	476	564
Administration	511	471
Food production costs	194	220
Corporate overhead charge	2 994	1 958
Service fees	787	505
Other supplies and consumables	47	61
Total	36 779	36 023

Audit fees paid or payable to the Tasmanian Audit Office for the audit of Ambulance Tasmania's Financial Statements were \$40 400 (2022-23: \$38 500).

Lease expenses includes lease rentals for short term leases and variable lease payments, as detailed in Note 8.2.

The Corporate overhead charge is levied against Ambulance Tasmania by the Department of Health. This charge is partially offset by a Corporate overhead funding contribution by the Department of Health, refer to Note 4.6.

6.4 GRANTS AND SUBSIDIES

Grant and subsidies expenditure is recognised to the extent that:

- the services required to be performed by the grantee have been performed; or
- the grant eligibility criteria have been satisfied.

A liability is recorded when Ambulance Tasmania has a binding agreement to make the grants, but services have not been performed or criteria satisfied. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

	2024 \$'000	2023 \$'000
Grants		
Grants to the Department of Health	649	654
Other health services	16	3
Total	665	657

6.5 FINANCE COSTS

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

Finance costs include lease charges.

	2024 \$'000	2023 \$'000
Interest expense		
Interest on lease liabilities	4	9
Total	4	9

6.6 OTHER EXPENSES

Other expenses are recognised when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be reliably measured.

	2024 \$'000	2023 \$'000
Salary on-costs	6 124	5 969
Fair value of volunteer services	8 303	8 945
Tasmanian Risk Management Fund premium	341	319
Total	14 768	15 233

Fair value of volunteer services expense is offset by an equal value recorded as Contributions received, refer to Note 4.5.

NOTE 7 ASSETS

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to Ambulance Tasmania and the asset has a cost or value that can be measured reliably.

7.1 RECEIVABLES

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price. Receivables are recorded inclusive of GST (where applicable).

Key judgement

Receivables are held with the objective to collect the contractual cash flows and are subsequently measured at amortised cost using the effective interest method. Any subsequent changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process. An allowance for expected credit losses is recognised for all debt financial assets not held at fair value through profit and loss. The expected credit loss is based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate.

For trade receivables, a simplified approach in calculating expected credit losses is applied, with a loss allowance based on lifetime expected credit losses recognised at each reporting date. Ambulance Tasmania has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

	2024	2023
	\$'000	\$'000
Receivables	5 481	3 478
Less: Expected credit loss	(2 320)	(2 252)
Total	3 161	1 226
Sales of goods and services	2 592	1 050
Tax assets	569	176
Total	3 161	1 226
Settled within 12 months	3 161	1 226
Total	3 161	1 226
(a) Reconciliation of movement in expected credit loss for receivables		
	2024	2023
	\$'000	\$'000
Carrying amount as at 1 July	2 252	1 483
Amounts written off during the year	(808)	(2)
Increase/(decrease) in provision recognised in profit or loss	876	771
Carrying amount as at 30 June	2 320	2 252

For ageing analysis of the financial assets, refer to Note 12.1.

The Increase/(decrease) in provision recognised in profit or loss is recorded as Net gain/(loss) on financial instruments and statutory receivables/payables, refer to Note 5.2.

7.2 OTHER FINANCIAL ASSETS

Other financial assets are classified and measured at amortised cost. Impairment losses, where applicable, are recorded in the Statement of Comprehensive Income. Any gain or loss arising on derecognition is recognised directly in net result and presented in other gains/(losses).

	2024	2023
	\$'000	\$'000
Accrued revenue	3 441	3 595
Total	3 441	3 595
Settled within 12 months	3 441	3 595
Total	3 441	3 595

7.3 INVENTORIES

Inventories held for distribution are valued at cost adjusted, when applicable, for any loss of service potential. Inventories acquired for no cost or nominal consideration are valued at current replacement cost.

	2024	2023
	\$'000	\$'000
Pharmacy	56	127
General supplies	1 160	935
Total	1 216	1 062
Consumed within 12 months	1 216	1 062
Total	1 216	1 062

7.4 PROPERTY, PLANT AND EQUIPMENT

Key estimate and judgement

(i) Valuation basis

Land, buildings and heritage and cultural assets are recorded at fair value, less accumulated depreciation for building assets. All other non-current physical assets, including work in progress, are recorded at historic cost less accumulated depreciation and accumulated impairment losses. All assets within a class of assets are measured on the same basis.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The costs of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Fair value is based on the highest and best use of the asset. Unless there is an explicit Government policy to the contrary, the highest and best use of an asset is the current purpose for which the asset is being used or occupied.

The recognised fair value of non-financial assets is classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements.

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

(ii) Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to Ambulance Tasmania and its costs can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of day to day servicing of property, plant and equipment are recognised in the Statement of Comprehensive Income as incurred.

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by Ambulance Tasmania are:

Land and buildings	\$10 000
Plant, equipment and vehicles	\$10 000
Heritage and cultural assets	\$10 000

Assets valued at less than the threshold amount are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total or where the details of the asset are required for tracing purposes).

(iv) Revaluations

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

Assets are revalued with sufficient regularity to ensure they reflect fair value at balance date.

Ambulance Tasmania's land and building assets were revalued independently by the Valuer-General as at 31 December 2022 and these values were confirmed by the Valuer-General as being applicable as at 30 June 2023. Ambulance Tasmania's heritage and cultural assets were revalued independently by an industry specialist as at 30 June 2023. All of these assets were valued in accordance with *AASB 116 Property, Plant and Equipment*.

In accordance with Ambulance Tasmania's revaluation policy, the next valuation will take place in four years' time. For the interim three financial years, land and building assets receive an indice valuation performed by the Valuer-General. The indice valuation is based on a review of market movement factors and building construction cost. There has been no adjustment to heritage and cultural assets since the 30 June 2023 revaluation.

Revaluations are shown on a gross basis where a replacement cost basis of valuations has been used. Asset revaluations based on a market basis are disclosed on a net basis, however, Ambulance Tasmania has endeavoured to obtain replacement cost valuations where possible to enable gross values to be disclosed.

(v) *Service concession assets*

Ambulance Tasmania has not entered into any agreements covered by AASB 1059 *Service Concession Arrangements: Grantors*.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Land		
At fair value	17 875	17 712
Total	17 875	17 712
Buildings		
At fair value	42 136	34 885
Less: Accumulated depreciation	(12 201)	(10 597)
Total	29 935	24 288
Plant, equipment and vehicles		
At cost	21 675	24 189
Less: Accumulated depreciation	(14 217)	(14 023)
Total	7 458	10 166
Heritage and cultural assets		
At fair value	223	192
Total	223	192
Work in progress		
Plant, equipment and vehicles at cost	295	123
Heritage and cultural assets at cost	12	12
Total	307	135
Total property, plant and equipment	55 798	52 493

(b) Reconciliation of movements (including fair value levels)

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2024	Land	Buildings	Buildings	Plant, equipment and vehicles	Heritage and cultural assets	Work in progress	Total
	Level 2	Level 2	Level 3		Level 3		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value as at 1 July	17 712	7 683	16 605	10 166	192	135	52 493
Work in progress transfers	....	....	5 245	....	31	(5 276)	....
Additions - acquisitions	....	....	....	....	....	172	172
Additions - contributions from the Department of Health	....	....	....	....	....	5 276	5 276
<i>Gains/losses recognised in other comprehensive income</i>							
Revaluation increments/(decrements)	163	364	1 061	....	....	....	1 588
Depreciation	....	(401)	(622)	(2 708)	....	....	(3 731)
Carrying value as at 30 June	17 875	7 646	22 289	7 458	223	307	55 798

2023	Land	Buildings	Buildings	Plant, equipment and vehicles	Heritage and cultural assets	Work in progress	Total
	Level 2 \$'000	Level 2 \$'000	Level 3 \$'000	\$'000	Level 3 \$'000	\$'000	\$'000
Carrying value as at 1 July	14 651	7 117	12 419	9 290	151	3 074	46 702
Work in progress transfers	....	162	3 148	4 045	14	(7 369)	....
Additions - acquisitions	....	....	....	(52)	....	388	336
Additions - contributions from the Department of Health	345	....	....	....	....	4 425	4 770
Disposals	....	....	....	(116)	....	(383)	(499)
<i>Gains/losses recognised in other comprehensive income</i>							
Revaluation increments/(decrements)	2 716	657	1 502	....	27	....	4 902
Depreciation	....	(253)	(464)	(3 001)	....	....	(3 718)
Carrying value as at 30 June	17 712	7 683	16 605	10 166	192	135	52 493

(c) Property, plant and equipment held and used by Ambulance Tasmania

All of Ambulance Tasmania's property, plant and equipment is held and used by Ambulance Tasmania. As such, there is no property where Ambulance Tasmania is the lessor under an operating lease.

(d) Level 3 significant valuation inputs and relationship to fair value

	Fair value as at 30 June \$'000	Significant unobservable inputs used in valuation	Possible alternative values for Level 3 inputs	Sensitivity of fair value to changes in Level 3 inputs
Buildings - specific purpose/use buildings	22 289	A - Construction costs B - Age and condition of asset C - Remaining useful life	When valuing these assets, their existing use and likely alternative uses are taken into account by valuers. As a result, it is most unlikely that alternative values will arise unless there are changes in known inputs.	Design and useful lives are reviewed regularly but generally remain unchanged. As a result, it is unlikely that significant variations in values will arise in the short term.
Heritage and cultural assets	223	A - Acquisition costs B - Condition of the asset C - Market transactions for identical or similar assets	Valuing these assets is an inexact science and it is not likely that alternative values applying other inputs would result in a materially different value.	Given the diversity of the heritage and cultural assets held, it is unlikely that a variation in the market transactions for identical or similar assets would impact a large proportion of the assets held. As a result, it is unlikely that significant variations in values will arise in the short term.

(e) Assets where current use is not the highest and best use

Ambulance Tasmania has no assets where the current use is not the highest and best use.

7.5 RIGHT-OF-USE ASSETS

AASB 16 requires Ambulance Tasmania to recognise a right-of-use asset, where it has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

Ambulance Tasmania has elected not to recognise right-of-use assets and lease liabilities arising from short term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to major office accommodation and the motor vehicle fleet. An asset is considered low-value when it is expected to cost less than \$10 000.

Right-of-use assets are depreciated over the shorter of the assets useful life and the term of the lease. Where Ambulance Tasmania obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that Ambulance Tasmania will exercise a purchase option, Ambulance Tasmania depreciates the right-of-use asset over its useful life.

Details of leasing arrangements for right-of-use assets are at Note 8.2.

2024	Buildings	Plant and equipment	Total
	\$'000	\$'000	\$'000
Carrying value as at 1 July	170	....	170
Additions	64	....	64
Depreciation	(103)	....	(103)
Carrying value as at 30 June	131	....	131
2023	Buildings	Plant and equipment	Total
	\$'000	\$'000	\$'000
Carrying value as at 1 July	280	633	913
Depreciation	(110)	(633)	(743)
Carrying value as at 30 June	170	....	170

7.6 INTANGIBLE ASSETS

An intangible asset is recognised where:

- it is probable that an expected future benefit attributable to the asset will flow to Ambulance Tasmania; and
- the cost of the asset can be reliably measured.

Intangible assets held by Ambulance Tasmania, where no active market exists, are valued at cost less any accumulated amortisation and any accumulated impairment losses.

Intangible assets with a finite useful life held by Ambulance Tasmania principally comprise computer software.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Intangible assets with a finite useful life		
At cost	325	325
Less: Accumulated amortisation	(301)	(279)
Total intangible assets	24	46

(b) Reconciliation of movements (including fair value levels)

Reconciliations of the carrying amounts of each class of intangible assets at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated amortisation and accumulated impairment losses.

2024	Level 2	Total
	\$'000	\$'000
Carrying value as at 1 July	46	46
Amortisation	(22)	(22)
Carrying value as at 30 June	24	24
2023	Level 2	Total
	\$'000	\$'000
Carrying value as at 1 July	73	73
Amortisation	(27)	(27)
Carrying value as at 30 June	46	46

(c) Level 3 significant calculation inputs and relationship to fair value

Ambulance Tasmania does not hold any intangible assets classified as Level 3.

7.7 OTHER ASSETS

Other assets are recorded at amortised cost and include prepayments.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Prepayments	350	156
Total	350	156
Recovered within 12 months	350	156
Total	350	156

Prepayments primarily include information technology expenditure for hardware and software support and software licencing contracts, in addition to property rental, medical equipment and services.

(b) Reconciliation of movements

2024	Level 2	Total
	\$'000	\$'000
Carrying amount as at 1 July	156	156
Additions	350	350
Utilised	(156)	(156)
Carrying amount as at 30 June	350	350
2023	Level 2	Total
	\$'000	\$'000
Carrying amount as at 1 July	1 454	1 454
Additions	156	156
Utilised	(1 454)	(1 454)
Carrying amount as at 30 June	156	156

NOTE 8 LIABILITIES

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

8.1 PAYABLES

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period, equates to face value, when Ambulance Tasmania becomes obliged to make future payments as a result of a purchase of assets or services. Payables are recorded inclusive of GST (where applicable).

	2024	2023
	\$'000	\$'000
Creditors	2 933	1 314
Accrued expenses	770	188
Total	3 703	1 502
Settled within 12 months	3 703	1 502
Total	3 703	1 502

Settlement of Creditors is usually made within 14 days.

8.2 LEASE LIABILITIES

A lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

Ambulance Tasmania has elected not to recognise right-of-use assets and lease liabilities arising from short term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to major office accommodation and the motor vehicle fleet. An asset is considered low-value when it is expected to cost less than \$10 000.

Ambulance Tasmania has entered into the following leasing arrangements:

Class of right-of-use asset	Details of leasing arrangements
Plant and equipment	These leases are paid monthly or quarterly. Lease payments include rent escalation for a fixed percentage, dollar increase per year or future index or rate.
Buildings	These leases are paid monthly, quarterly or annually. Lease payments include rent escalation for a fixed percentage, dollar increase per year or future index or rate. Some leases include options to extend the lease term.

	2024	2023
	\$'000	\$'000
Lease liabilities	121	165
Total	121	165
Settled within 12 months	82	90
Settled in more than 12 months	39	75
Total	121	165

Maturity analysis of undiscounted lease liabilities:

	2024	2023
	\$'000	\$'000
One year or less	82	90
From one to five years	39	75
Total	121	165

The lease liability in the maturity analysis is presented using undiscounted contractual amounts before deducting finance charges.

The following amounts are recognised in the Statement of Comprehensive Income:

	2024	2023
	\$'000	\$'000
Interest on lease liabilities included in Note 6.5	4	9
Lease expenses included in Note 6.3:		
Short term leases	705	351
Variable lease payments	(9)	14
Total lease expenses	696	365
Net expenses from leasing activities	700	374

8.3 EMPLOYEE BENEFIT LIABILITIES

Key estimate and judgement

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee entitlements are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

	2024	2023
	\$'000	\$'000
Accrued salaries	2 423	2 439
Annual leave	15 322	14 101
Long service leave	14 054	12 765
Sabbatical leave	260	172
Development leave	98	209
Other employee benefits	762	576
Total	32 919	30 262
Expected to settle wholly within 12 months	14 637	13 701
Expected to settle wholly after 12 months	18 282	16 561
Total	32 919	30 262

Other employee benefits is comprised of Purchased Leave Scheme and State Service Accumulated Leave Scheme entitlements.

8.4 SUPERANNUATION

(i) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an expense when they fall due.

(ii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

Key estimate and judgement

With the exception noted below, Ambulance Tasmania does not recognise a liability for the accruing superannuation benefits of State Service employees. This liability is held centrally and is recognised within the Finance-General Division of the Department of Treasury and Finance.

Ambulance Tasmania's superannuation obligations, in respect of the contributory service of current and past Ambulance Tasmania employees under the Tasmanian Ambulance Service Superannuation Scheme, are recognised at the latest actuarial assessment of the member's entitlements, net of Scheme assets. The valuation is determined by discounting to present value, the gross benefit payments at a current, market-determined, risk-adjusted discount rate appropriate to the plan.

Actuarial gains or losses arising from the actuarial revaluation of Ambulance Tasmania superannuation liabilities are recognised in the Statement of Comprehensive Income.

(a) Type of plan

Tasmanian Ambulance Service Superannuation Scheme

The Tasmanian Ambulance Service Superannuation Scheme is a defined benefit scheme where members receive lump sum benefits on resignation, retirement, death or invalidity.

The Tasmanian Ambulance Service Superannuation Scheme balances reported are provided in respect of those employees who are defined benefit members.

The Scheme is closed to new members.

The Scheme forms part of the Retirement Benefits Fund and operates under the *Public Sector Superannuation Reform Act 2016*. The rules of the Scheme are set out in the Tasmanian Ambulance Service Superannuation Scheme Trust Deed.

The Superannuation Commission has fiduciary responsibility for, and oversees the administration of the Scheme. The day to day running of the Scheme is managed by the Office of the Superannuation Commission within the Department of Treasury and Finance.

There are a number of risks to which the Scheme exposes Ambulance Tasmania. The more significant risks relating to the defined benefits are:

- Investment risk - The risk is that investment returns will be lower than assumed and employers will need to increase contributions to offset this shortfall over the long term.
- Salary growth risk - The risk is that wages or salaries (on which future benefit amounts will be based) will rise more rapidly than assumed, increasing defined benefit amounts and the associated employer contributions over the long term.
- Legislative risk - The risk is that legislative changes could be made which increase the cost of providing the defined benefits.

There were no Scheme amendments, curtailments or settlements during the year.

The present value of the superannuation asset or liability is reflected in the difference between net assets available to pay benefits and the amount of accrued benefits as at 30 June 2024.

An independent actuarial assessment is undertaken into the Tasmanian Ambulance Service Superannuation Scheme as at 30 June each financial year.

The State Actuary undertook a revaluation of the present value of the defined benefit obligation and the fair value of the plan assets as at 30 June 2024 using the process outlined in AASB 119 *Employee Benefits*. As a result of the revaluation, it was determined that the Tasmanian Ambulance Service Superannuation Scheme was in surplus by \$13.9 million (2022-23: \$12.5 million surplus).

(b) Reconciliation of movements in fair value of Scheme assets

	Tasmanian Ambulance Service Superannuation Scheme	
	2024	2023
	\$'000	\$'000
Fair value balance as at 1 July	53 152	59 125
Included in profit or loss		
Employer contributions	458	1 120
Interest income	2 107	2 061
Taxes, premiums and expenses paid	(69)	(168)
Total	2 496	3 013
Included in other comprehensive income		
Return/(loss) on plan assets excluding interest	925	2 048
Total	925	2 048
Other		
Contributions by plan participants	776	786
Benefits paid	(3 806)	(11 820)
Total	(3 030)	(11 034)
Fair value balance as at 30 June	53 543	53 152

(c) Reconciliation of the defined benefit obligation

	Tasmanian Ambulance Service Superannuation Scheme	
	2024	2023
	\$'000	\$'000
Present value of defined benefit obligations as at 1 July[^]	40 642	51 407
Current service cost	1 124	1 376
Interest expense	1 653	1 787
Contributions by Scheme participants	776	786
Actuarial (gains)/losses arising from changes in financial assumptions	(854)	(1 476)
Actuarial (gains)/losses arising from liability experience	212	(1 250)
Benefits paid	(3 806)	(11 820)
Taxes, premiums and expenses paid	(69)	(168)
Present value of defined benefit obligations as at 30 June[^]	39 678	40 642

[^]includes defined benefit contributions tax provision.

(d) Reconciliation of movements in present value of superannuation liability/(asset)

	Tasmanian Ambulance Service Superannuation Scheme	
	2024	2023
	\$'000	\$'000
Balance as at 1 July	(12 510)	(7 718)
Included in profit or loss		
Current service cost	1 124	1 376
Interest income	(454)	(274)
Total	670	1 102
Included in other comprehensive income		
Actuarial (gains)/losses arising from changes in financial assumptions	(854)	(1 476)
Actuarial (gains)/losses arising from liability experience	212	(1 250)
(Returns)/losses on plan assets excluding interest	(925)	(2 048)
Total	(1 567)	(4 774)
Other		
Employer contributions	(458)	(1 120)
Total	(458)	(1 120)
Balance as at 30 June	(13 865)	(12 510)

(e) Scheme assets at fair value

Tasmanian Ambulance Service Superannuation Scheme

Scheme assets as at 30 June 2024[^] comprise:

Asset category	Level 1 Quoted in active market		Level 2 Observable inputs, not quoted		Level 3 Unobservable inputs		Total Fair value	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Australian equities	9 370	8 239	....	....	9 370	8 239
International equities	11 619	9 993	....	....	11 619	9 993
Infrastructure	2 142	2 073	6 265	6 378	8 407	8 451
Diversified fixed interest	11 939	12 543	....	....	11 939	12 543
Property	857	1 010	7 496	9 036	8 353	10 046
Alternative investments	3 855	3 880	....	....	3 855	3 880
Total	39 782	37 738	13 761	15 414	53 543	53 152

[^]Estimated based on estimated Scheme assets as at 30 June 2024 and asset allocation of the Retirement Benefits Fund Scheme as at 30 June 2023.

The fair value of Scheme assets includes no amounts relating to:

- any of Ambulance Tasmania's own financial instruments.
- any property occupied by, or other assets used by Ambulance Tasmania.

(f) Key actuarial assumptions

Tasmanian Ambulance Service Superannuation Scheme

Assumptions to determine defined benefit cost	2024 %	2023 %
Discount rate	4.05	3.65
Expected salary increase rate	3.50	3.50

Assumptions to determine defined benefit obligation	2024 %	2023 %
Discount rate	4.30	4.05
Expected salary increase rate	3.50	3.50

As at 30 June 2024, the weighted average duration of the defined benefit obligation for the Scheme was 7.9 years (2022-23: 7.5 years).

(g) Sensitivity analysis

Tasmanian Ambulance Service Superannuation Scheme

The defined benefit obligation as at 30 June 2024 under several scenarios is presented below.

Scenario A and B relate to discount rates sensitivity. Scenario C and D relate to expected pension increase rate sensitivity.

Scenario A: 1.0% pa lower discount rate assumption

Scenario B: 1.0% pa higher discount rate assumption

Scenario C: 1.0% pa lower than expected pension increase rate assumption

Scenario D: 1.0% pa higher than expected pension increase rate assumption

Defined benefit obligations	Base Case	Scenario A -1.0% pa discount rate	Scenario B +1.0% pa discount rate	Scenario C -1.0% pa pension increase rate	Scenario D +1.0% pa pension increase rate
Discount rate (% pa)	4.3%	3.3%	5.3%	4.3%	4.3%
Pension increase rate (% pa)	3.5%	3.5%	3.5%	2.5%	4.5%
Defined Benefit Obligation [^] (A\$'000s)	39 678	43 301	36 543	37 066	42 608

[^]includes defined benefit contribution tax provision.

The defined benefit obligation has been recalculated by changing the assumptions as outlined above, whilst retaining all other assumptions.

(h) Funding arrangements

Contributions to the Tasmanian Ambulance Superannuation Scheme in respect of defined benefit schemes are made on an emerging cost basis.

Ambulance Tasmania expects to make a contribution of \$500 000 (2022-23: \$1.1 million) to the defined benefit plan for the Tasmanian Ambulance Superannuation Scheme during the next financial year.

8.5 OTHER LIABILITIES

Other liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

Other liabilities include revenue received in advance and on-costs associated with employee benefit liabilities. Revenue received in advance is measured at amortised cost. On-costs associated with employee benefit liabilities expected to be realised within 12 months are measured at the amount expected to be paid. Other on-costs associated with employee benefit liabilities are measured at the present value of the cost at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

	2024	2023
	\$'000	\$'000
Revenue received in advance		
Other revenue received in advance	1	....
Total	1	....
Other financial liabilities		
Employee benefit liabilities - on-costs	807	748
Inter-entity balance	309	159
Total	1 116	907
Total other liabilities	1 117	907
Settled within 12 months	621	452
Settled in more than 12 months	496	455
Total	1 117	907

Inter-entity balance represents Goods and Services Tax settlement entries arising between Ambulance Tasmania and the Department of Health.

NOTE 9 COMMITMENTS AND CONTINGENCIES

9.1 SCHEDULE OF COMMITMENTS

Commitments represent those contractual arrangements entered by Ambulance Tasmania that are not reflected in the Statement of Financial Position. These commitments are recorded below at their nominal value and inclusive of GST.

Leases are recognised as right-of-use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

	2024	2023
	\$'000	\$'000
By type		
Commitments held with Finance-General		
Major office accommodation	17 941	19 588
Motor vehicle fleet (base usage charge)	1 119	1 011
Total	19 060	20 599
Other commitments		
Department of Police, Fire and Emergency Management - critical incident stress management program	150	182
Medical priority enterprise maintenance agreement	127	209
Miscellaneous goods and services contracts	295	1 043
Rescue helicopter contract and helicopter services	25 308	39 739
Royal Flying Doctor Service air ambulance standing charge	5 300	8 758
Secondary triage	545	835
Short term and/or low-value leases	513	811
Total	32 238	51 577
Total commitments (including GST)	51 298	72 176
By maturity		
Commitments held with Finance-General		
One year or less	2 255	2 218
From one to five years	7 523	7 269
More than five years	9 282	11 112
Total	19 060	20 599
Other commitments		
One year or less	21 299	20 375
From one to five years	10 939	30 965
More than five years	....	237
Total	32 238	51 577
Total commitments (including GST)	51 298	72 176

Commitments held with Finance-General

Major office accommodation

Major office accommodation leases are executed by the Finance-General Division of the Department of Treasury and Finance. As there is no lease contract between Finance-General and Ambulance Tasmania, for the purposes of AASB 16 *Leases*, Ambulance Tasmania is not required to recognise a lease liability and right-of-use asset. Major office accommodation primarily relates to 89 Cambridge Park Drive, Cambridge Park.

Motor vehicle fleet (base usage charge)

The Government's motor vehicle fleet is owned and managed by the Finance-General Division of the Department of Treasury and Finance. Treasury is the central agency which purchases vehicles on behalf of Ambulance Tasmania. Ambulance Tasmania pays a monthly payment to Finance-General via LeasePlan Australia for use of the vehicles. As there is no lease contract between Finance-General and Ambulance Tasmania, for the purposes of AASB 16 *Leases*, Ambulance Tasmania is not required to recognise a lease liability and right-of-use asset. Motor vehicle fleet payments are rental payments which vary according to the type of vehicle. The majority of vehicles are for a period of three years or 60 000 km, whichever comes first.

Other commitments

Department of Police, Fire and Emergency Management - critical incident stress management program

Ambulance Tasmania is committed to the critical incident stress management program, which assists in managing the impact of critical incidents on emergency services personnel (including carers and volunteers).

Medical priority enterprise maintenance agreement

The medical priority enterprise maintenance agreement ensures that Ambulance Tasmania's emergency dispatch and call taking software/systems are maintained to ensure that protocols are in accordance with scientifically validated, updated, and dynamic protocols.

Miscellaneous goods and services contracts

Ambulance Tasmania is party to contracts for the supply of medical services, equipment purchase and maintenance contracts and other development projects.

Rescue helicopter contract and helicopter services

The Rescue helicopter contract is a contract to secure the availability of specialist helicopter services to both Ambulance Tasmania and the Department of Police, Fire and Emergency Management, with Ambulance Tasmania being the lead agency in the contract. The actual cost of the service will be shared between the agencies based on a cost sharing agreement.

Royal Flying Doctor Service air ambulance standing charge

The Royal Flying Doctor Service charge covers availability of the aircraft and a back-up aircraft, with pilots available 24 hours a day and other fixtures, including a hangar. It does not include variable costs such as flying hours and aviation charges.

Secondary triage

To improve on Ambulance Tasmania's response to 000 calls, a "secondary triage" process was implemented to ensure Tasmanian's receive the right care, in the right place and at the right time. Secondary triage will help Ambulance Tasmania keep emergency ambulances available for life-threatening and serious cases where paramedic care is needed.

Short term and/or low-value leases

Ambulance Tasmania leases a range of properties/tenancies around the State for service delivery purposes. Short term leases and leases for which the underlying asset is of low value do not qualify for recognition as right-of-use assets and lease liabilities and are recognised as commitments.

9.2 CONTINGENT ASSETS AND LIABILITIES

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

(a) Quantifiable contingencies

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

Ambulance Tasmania does not have any quantifiable contingent assets as at 30 June 2024.

A quantifiable contingent liability is any possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity, or any present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation. To the extent that any quantifiable contingencies are insured, details provided below are recorded at net value.

	2024 \$'000	2023 \$'000
Quantifiable contingent liabilities		
Contingent claims		
Legal claims (including medical negligence and workers compensation)	134	67
Total	134	67

Legal Claims

At 30 June 2024, Ambulance Tasmania had a number of legal claims against it for professional negligence and other matters. Ambulance Tasmania manages its legal claims through the Tasmanian Risk Management Fund. An excess is payable for every claim (\$40 000 for general liability and \$50 000 for medical liability), and amounts over the excess are met by the Tasmanian Risk Management Fund. Workers Compensation claims are also managed through the Tasmanian Risk Management Fund. Ambulance Tasmania is responsible for the payment of the employee's wage for the first six weeks of the claim period and the remainder of the claim is covered by the Tasmanian Risk Management Fund.

(b) Unquantifiable contingencies

There are no unquantifiable contingencies as at 30 June 2024.

NOTE 10 RESERVES

10.1 RESERVES

2024	Land	Buildings	Heritage and cultural assets	Total
	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve				
Balance as at 1 July	13 640	7 602	41	21 283
Revaluation increments/(decrements)	162	1 425	....	1 587
Balance as at 30 June	13 802	9 027	41	22 870
2023	Land	Buildings	Heritage and cultural assets	Total
	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve				
Balance as at 1 July	10 924	5 443	13	16 380
Revaluation increments/(decrements)	2 716	2 159	28	4 903
Balance as at 30 June	13 640	7 602	41	21 283

(a) Nature and purpose of reserves

Asset revaluation reserve

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-financial assets, as described in Note 7.4.

NOTE 11 CASH FLOW RECONCILIATION

Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in Specific Purpose Accounts, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

11.1 CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes the balance of the Specific Purpose Accounts held by Ambulance Tasmania, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2024	2023
	\$'000	\$'000
Specific Purpose Account balances		
Operating Account	868	678
Total	868	678
Other cash held		
Other cash and equivalents not included above	2	2
Total	2	2
Total cash and cash equivalents	870	680

Other cash and equivalents represent petty cash and cash floats.

11.2 RECONCILIATION OF NET RESULT TO NET CASH FROM OPERATING ACTIVITIES

	2024	2023
	\$'000	\$'000
Net result from continuing operations	(1 260)	(4 524)
Non-actuarial gains/(losses) on superannuation defined benefit plans	666	256
Interest on superannuation defined benefit plans	(454)	(274)
Depreciation and amortisation	3 856	4 488
Recognition of non-cash contributions	(5 276)	(4 771)
Net (gain)/loss on non-financial assets	(247)	(237)
Net (gain)/loss on financial instruments and statutory receivables/payables	876	771
Decrease/(increase) in Receivables	(2 811)	(901)
Decrease/(increase) in Other assets	(40)	544
Decrease/(increase) in Inventories	(154)	316
Increase/(decrease) in Employee benefit liabilities	2 657	3 938
Increase/(decrease) in Payables	2 201	149
Increase/(decrease) in Other liabilities	210	(23)
Net cash from/(used by) operating activities	224	(268)

11.3 FINANCING FACILITIES

Ambulance Tasmania does not have any financing facilities.

11.4 RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

	2024	2023
	\$'000	\$'000
Lease liabilities		
Balance as at 1 July	165	930
New leases	64	....
Changes from financing cash flows:		
Repayment of lease liabilities (excluding interest)	(108)	(765)
Balance as at 30 June	121	165

NOTE 12 FINANCIAL INSTRUMENTS

12.1 RISK EXPOSURES

(a) Risk management policies

Ambulance Tasmania has exposure to the following risks from its use of financial instruments:

- credit risk;
- liquidity risk; and
- market risk.

The Commissioner of Ambulance Services (Accountable Authority) has overall responsibility for the establishment and oversight of Ambulance Tasmania's risk management framework. Risk management policies are established to identify and analyse risks faced by Ambulance Tasmania, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to Ambulance Tasmania if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Financial Instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality of instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Financial assets		
Cash and cash equivalents	Cash and deposits are recognised at face value.	Cash means notes, coins and any deposits held at call with a bank or financial institution.
Receivables	Receivables are recognised at the nominal amounts due, less any provision for impairment. Collectability of debts is reviewed on a monthly basis. Provisions are made when the collection of the debt is judged to be less rather than more likely.	Receivables credit terms are generally 30 days.
Other financial assets	Other financial assets are recognised at the nominal amounts due, less any provision for impairment.	Other financial assets credit terms are generally 30 days.

Ambulance Tasmania has made no changes to its credit risk policy during 2023-24. Ambulance Tasmania does not hold any security instrument for its cash and cash equivalents, receivables and other financial assets.

No credit terms on any significant financial assets have been renegotiated.

The carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents Ambulance Tasmania's maximum exposure to credit risk without taking into account of any collateral or other security.

Expected credit loss analysis of receivables

The simplified approach to measuring expected credit losses is applied, which uses a lifetime expected loss allowance for all trade receivables.

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June are as follows:

2024	Not past due	Past due 1-30 days	Past due 31-60 days	Past due 61-90 days	Past due 91+ days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate (A)	7.51%	37.39%	65.34%	77.18%	89.82%	47.23%
Total gross carrying amount (B)	2 190	346	399	86	1 891	4 912
Expected credit loss (A x B)	165	129	261	66	1 699	2 320

2023	Not past due	Past due 1-30 days	Past due 31-60 days	Past due 61-90 days	Past due 91+ days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate (A)	12.50%	38.03%	57.80%	74.89%	81.62%	68.18%
Total gross carrying amount (B)	112	568	436	223	1 964	3 303
Expected credit loss (A x B)	14	216	252	167	1 603	2 252

(c) Liquidity risk

Liquidity risk is the risk that Ambulance Tasmania will not be able to meet its financial obligations as they fall due. Ambulance Tasmania's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

Financial Instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality of instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Financial liabilities		
Payables	Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period equates to face value, when Ambulance Tasmania becomes obliged to make future payments as a result of a purchase of assets or services.	Settlement is usually made within 14 days.
Other financial liabilities	Other financial liabilities are recognised at amortised cost, which due to the short settlement period equates to face value, when Ambulance Tasmania becomes obliged to make payments as a result of the purchase of assets or services. Ambulance Tasmania regularly reviews budgeted and actual cash outflows to ensure that there is sufficient cash to meet all obligations.	Settlement is usually made within 30 days.

Maturity analysis for financial liabilities

The following tables detail the undiscounted cash flows payable by Ambulance Tasmania by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position:

2024	1 year	2 years	3 years	4 years	5 years	5+ years	Undis- counted total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	3 703	....	....	....	....	....	3 703	3 703
Other financial liabilities	620	496	....	....	....	....	1 116	1 116
Total	4 323	496	....	....	....	....	4 819	4 819

2023	1 year	2 years	3 years	4 years	5 years	5+ years	Undis- counted total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	1 502	....	....	....	....	....	1 502	1 502
Other financial liabilities	452	455	....	....	....	....	907	907
Total	1 954	455	....	....	....	....	2 409	2 409

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk that Ambulance Tasmania is exposed to is interest rate risk. As Ambulance Tasmania does not have any interest bearing financial assets or liabilities, the exposure to this risk is considered negligible.

12.2 CATEGORIES OF FINANCIAL ASSETS AND LIABILITIES

	2024 \$'000	2023 \$'000
Financial assets		
Financial assets measured at amortised cost	7 472	5 501
Total	7 472	5 501
Financial liabilities		
Financial liabilities measured at amortised cost	4 819	2 409
Total	4 819	2 409

12.3 DERECOGNITION OF FINANCIAL ASSETS

No derecognition of financial assets occurred during 2023-24.

12.4 COMPARISON BETWEEN CARRYING AMOUNT AND NET FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

	Carrying amount 2024 \$'000	Net fair value 2024 \$'000	Carrying amount 2023 \$'000	Net fair value 2023 \$'000
Financial assets				
Cash in Specific Purpose Accounts	868	868	678	678
Other cash held	2	2	2	2
Other financial assets:				
Receivables	3 161	3 161	1 226	1 226
Other financial assets	3 441	3 441	3 595	3 595
Total financial assets	7 472	7 472	5 501	5 501
Financial liabilities (recognised)				
Other financial liabilities:				
Payables	3 703	3 703	1 502	1 502
Other liabilities	1 116	1 116	907	907
Total financial liabilities (recognised)	4 819	4 819	2 409	2 409

12.5 NET FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

2024	Net fair value Level 1 \$'000	Net fair value Level 2 \$'000	Net fair value Level 3 \$'000	Total \$'000
Financial assets				
Cash in Specific Purpose Accounts	868	....	....	868
Other cash held	2	....	....	2
Other financial assets				
Receivables	3 161	....	....	3 161
Other financial assets	3 441	....	....	3 441
Total financial assets	7 472	....	....	7 472
Financial liabilities (recognised)				
Other financial liabilities				
Payables	3 703	....	....	3 703
Other liabilities	1 116	....	....	1 116
Total financial liabilities (recognised)	4 819	....	....	4 819
<hr/>				
2023	Net fair value Level 1 \$'000	Net fair value Level 2 \$'000	Net fair value Level 3 \$'000	Total \$'000
Financial assets				
Cash in Specific Purpose Accounts	678	....	....	678
Other cash held	2	....	....	2
Other financial assets				
Receivables	1 226	....	....	1 226
Other financial assets	3 595	....	....	3 595
Total financial assets	5 501	....	....	5 501
Financial liabilities (recognised)				
Other financial liabilities				
Payables	1 502	....	....	1 502
Other liabilities	907	....	....	907
Total financial liabilities (recognised)	2 409	....	....	2 409

The recognised fair values of financial assets and financial liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. Ambulance Tasmania uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

(a) Transfer between categories

Ambulance Tasmania did not transfer any financial assets or financial liabilities between Levels.

(b) Reconciliation of Level 3 fair value movements

Ambulance Tasmania does not have any Level 3 instruments.

Financial assets

The net fair values of cash and non-interest bearing monetary financial assets approximate their carrying amounts.

Financial liabilities

The net fair values for trade creditors are approximated by their carrying amounts.

Unrecognised financial instruments

The net fair values of indemnities are regarded as the maximum possible loss which the Ambulance Tasmania faces while the indemnity remains current.

NOTE 13 TRANSACTIONS AND BALANCES RELATING TO A TRUSTEE OR AGENCY ARRANGEMENT

13.1 ACTIVITIES UNDERTAKEN UNDER A TRUSTEE OR AGENCY ARRANGEMENT

Transactions relating to activities undertaken by Ambulance Tasmania in a trust or fiduciary (agency) capacity do not form part of Ambulance Tasmania's activities. Trustee and agency arrangements, and transactions/balances relating to those activities, are neither controlled nor administered.

Fees, commissions earned and expenses incurred in the course of rendering services as a trustee or through an agency arrangement are recognised as controlled transactions.

Account	Opening balance \$'000	Net transactions during 2023-24 \$'000	Closing balance \$'000
Patient Trust and Bequest Account	83	5	88

NOTE 14 EVENTS OCCURRING AFTER BALANCE DATE

There have been no events subsequent to balance date which would have a material effect on Ambulance Tasmania's Financial Statements as at 30 June 2024.

NOTE 15 OTHER MATERIAL ACCOUNTING POLICY INFORMATION AND JUDGEMENTS

15.1 OBJECTIVES AND FUNDING

Ambulance Tasmania provides emergency ambulance, transport and care services and a non-emergency patient transport service. The provision of ambulance services in rural communities relies on the strength and commitment of volunteer ambulance officers working in volunteer units, branch stations and independent services.

Ambulance Tasmania's activities are classified as either controlled or administered.

Controlled activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by Ambulance Tasmania in its own right. Administered activities involve management or oversight by Ambulance Tasmania, on behalf of the Government, of items controlled or incurred by the Government. In the current financial year, there are no administered items.

Ambulance Tasmania is predominantly funded through appropriation funding, through the Department of Health. In addition, Ambulance Tasmania provides services to fee paying patients or patients who will receive compensation for these expenses due to the circumstances surrounding their injury.

The Financial Statements encompass all funds through which Ambulance Tasmania controls resources to carry on its functions.

15.2 BASIS OF ACCOUNTING

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

- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board;
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*; and
- The *Ambulance Service Act 1982*.

The Financial Statements were signed by the Acting Commissioner of Ambulance Services, the Chief Executive and the Chief Financial Officer of the Department of Health on 9 September 2024.

Compliance with the Australian Accounting Standards may not result in compliance with International Financial Reporting Standards, as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. Ambulance Tasmania is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 15.5.

The Financial Statements have been prepared as a going concern. The continued existence of Ambulance Tasmania in its present form, undertaking its current activities, is dependent on Government policy and on continuing appropriations through the Department of Health for Ambulance Tasmania's administration and activities.

Ambulance Tasmania has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

15.3 REPORTING ENTITY

The Financial Statements include all the controlled activities of Ambulance Tasmania. The Financial Statements consolidate material transactions and balances of Ambulance Tasmania.

15.4 FUNCTIONAL AND PRESENTATION CURRENCY

This Financial Statements are presented in Australian dollars, which is Ambulance Tasmania's functional currency.

15.5 CHANGES IN ACCOUNTING POLICIES

(a) Impact of new and revised Accounting Standards

In the current year, there are no new or revised Standards and Interpretations issued by the AASB that are relevant to Ambulance Tasmania's operations and effective for the current annual reporting period.

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

There are no applicable Standards that have been issued by the AASB that are yet to be applied by Ambulance Tasmania.

(c) Voluntary changes in accounting policy

Ambulance Tasmania has made no voluntary changes in accounting policy during 2023-24.

15.6 FOREIGN CURRENCY

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date.

15.7 COMPARATIVE FIGURES

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are at Note 0.

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

The comparatives for external administrative restructures are not reflected in the Financial Statements.

15.8 ROUNDING

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

15.9 TAXATION

Ambulance Tasmania is exempt from all forms of taxation except Fringe Benefits Tax and Goods and Services Tax.

15.10 GOODS AND SERVICES TAX

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of GST. The net amount recoverable, or payable, to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

Independent Auditor's Report
To the Members of Parliament
Ambulance Tasmania
Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Commissioner of Ambulance Services (Ambulance Tasmania) which comprises the statement of financial position as at 30 June 2024 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of material accounting policies, other explanatory notes and the statement of certification signed by the Commissioner of Ambulance Services.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, Ambulance Tasmania's financial position as at 30 June 2024 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of Ambulance Tasmania in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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

Responsibilities of the Secretary for the Financial Statements

The Secretary is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and the financial reporting requirements of Section 42 (1) of the *Financial Management Act 2016*. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ambulance Tasmania's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Secretary.

- Conclude on the appropriateness of the Secretary's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Ambulance Tasmania's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Ambulance Tasmania to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



David Bond

Assistant Auditor-General

Delegate of the Auditor-General

Tasmanian Audit Office

10 September 2024

Hobart

Appendix

Key Acronyms

Acronym	Full name
CAMHS	Child and Adolescent Mental Health Services
CMHW	Community, Mental Health and Wellbeing
COPMM	Council of Obstetric and Paediatric Mortality and Morbidity
CQRA	Clinical Quality, Regulation and Accreditation
the Department	Department of Health
ED	Emergency Department
FTE	full-time equivalent (employee)
KPI	key performance indicator
LGBTIQA+	Lesbian, Gay, Bisexual, Transgender and gender diverse, Intersex, Queer, Asexual +
LGH	Launceston General Hospital
MCH	Mersey Community Hospital
NDIS	National Disability Insurance Scheme
NSQHS	National Safety and Quality Health Service
NWRH	North West Regional Hospital
OCRO	Office of the Chief Risk Officer
PPRAA	Pharmacy Premises Registering Authorities of Australia
RHH	Royal Hobart Hospital
THS	Tasmanian Health Service
UCC	(Medicare) Urgent Care Clinic
VAD	voluntary assisted dying

Contact Us

Departmental Contacts

Person or Department	Contact Details
If you know who to call	Visit the Tasmanian Government Directory
If you don't know who to call	Phone Service Tasmania on 1300 135 513
Reporting concerns of inappropriate behaviour	Reporting Concerns of Inappropriate Behaviour Form (health.tas.gov.au)
Media enquiries	comms@health.tas.gov.au
Creditor enquiries (invoice/payment queries)	Phone: 03 6166 3864 Email: finance@health.tas.gov.au Fax: 03 6173 0317
Debtor enquiries (non-hospital related queries)	Phone: 03 6166 3865 Email: finance@health.tas.gov.au Fax: 03 6173 0317
General enquiries, feedback and complaints	Use our online feedback form
Other Tasmanian Government departments	Visit the Tasmanian Government Directory

Departmental Services

Department	Phone
Mental Health Services	1800 332 388 or 03 6166 6333
Alcohol and Drug Services	1300 139 641
Oral (Dental) Health	1300 011 013
Public Health Hotline	1800 671 738



Tasmanian
Government

Department of **Health**
GPO Box 125
Hobart TAS 7001

1300 135 513

www.health.tas.gov.au