

Part 10

Environment

Introduction

The Environment portfolio works to create better places for the community with a quality environment. It provides facilities and experiences for the community to enjoy and appreciate Western Australia's natural landscapes and attractions, including Kings Park and Bold Park, Rottnest Island, Perth Zoo, Swan and Canning Riverpark, national parks and other lands and waters. Importantly, the portfolio delivers effective regulation to protect the environment and ensure investment and development is underpinned by sustainable management of the State's resources for the long-term benefit of the State.

Summary of Recurrent and Asset Investment Expenditure

Agency	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Water and Environmental Regulation		
– Total Cost of Services	244,639	292,924
– Asset Investment Program	26,049	28,570
Biodiversity, Conservation and Attractions		
– Total Cost of Services	487,897	565,592
– Asset Investment Program	114,570	160,206

Ministerial Responsibilities

Minister	Agency	Services
Minister for Training; Water; Youth	Water and Environmental Regulation	<ol style="list-style-type: none"> 1. Water Information and Advice 2. Water Planning, Allocation and Optimisation 3. Water Regulation, Licensing and Industry Governance
Minister for Training; Water; Youth	Water and Environmental Regulation	<ol style="list-style-type: none"> 5. Water and Environment Policy
Minister for Environment; Climate Action; Racing and Gaming	Water and Environmental Regulation	<ol style="list-style-type: none"> 4. Environmental Regulation 6. Waste Strategies 7. Environmental Impact Assessment Services to the Environmental Protection Authority (EPA) 8. Environmental Management Services to the EPA 9. Compliance Monitoring Services to the Minister
	Biodiversity, Conservation and Attractions	<ol style="list-style-type: none"> 1. Visitor Services and Public Programs Provided at Kings Park and Bold Park 3. Visitor Services and Public Programs Provided at Perth Zoo 4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark 5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters 6. Conserving Habitats, Species and Ecological Communities 7. Research and Conservation Partnerships 8. Implementation of the Forest Management Plan 9. Prescribed Burning and Fire Management 10. Bushfire Suppression
Deputy Premier; Minister for State Development, Jobs and Trade; Hydrogen Industry; Tourism; Science	Biodiversity, Conservation and Attractions	<ol style="list-style-type: none"> 2. Visitor Services and Public Programs Provided at Rottnest Island

Division 41 **Water and Environmental Regulation**

Part 10 **Environment**

Appropriations, Expenses and Cash Assets

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 84 Net amount appropriated to deliver services	99,990	125,414	110,263	126,655	110,229	102,052	93,828
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	402	403	403	404	414	424	435
Total appropriations provided to deliver services.....	100,392	125,817	110,666	127,059	110,643	102,476	94,263
CAPITAL							
Item 150 Capital Appropriation.....	11,443	14,277	10,670	10,440	9,894	7,697	6,955
TOTAL APPROPRIATIONS	111,835	140,094	121,336	137,499	120,537	110,173	101,218
EXPENSES							
Total Cost of Services	182,373	276,432	244,639	292,924	254,761	229,319	218,399
Net Cost of Services ^(a)	45,498	119,854	88,339	152,790	116,545	91,911	92,904
CASH ASSETS ^(b)	103,160	60,091	99,962	59,919	43,634	40,828	37,007

- (a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
New Initiatives					
Approved Recovered Materials	-	955	790	-	-
Building Climate Action Capacity	-	201	876	1,069	1,648
Climate Action Fund					
Green Energy Approvals	1,663	6,368	5,789	5,849	5,882
Urban Greening Grants	-	1,250	2,500	-	-
Climate Action Fund - Climate Adaptation					
Building Climate Resilience of West Kimberley Traditional Owners	-	562	766	536	-
Climate Change Impacts on Western Australia's Water Resources	-	1,000	316	-	-
Climate Science Initiative Stage Two	-	156	578	1,333	1,338
Creating Climate Resilient Rivers	-	405	596	349	150
First Nations Climate Resilience Fund	-	675	1,175	-	-
Heat Modelling of Perth Metropolitan Area	-	267	269	271	-
Sector Adaptation Plan Program	-	415	217	219	-
Western Australian Adaptation Research Hub	-	256	-	-	-
Commonwealth Funding - Food Waste for Healthy Soils	2,125	1,875	1,625	-	-
Compliance Resourcing	-	1,484	1,500	1,515	1,525
Digital Capability Fund - Native Vegetation Policy Implementation	-	510	564	620	-
Gnangara Groundwater Allocation Plan - Water Efficiency Scheme	1,000	-	-	-	-
Perth and Peel Regional Planning	-	1,131	537	544	-
Ongoing Initiatives					
Commonwealth Funding - Indian Ocean Territories	-	-	(634)	(136)	-
Healthy Estuaries WA	-	-	6,250	6,250	6,250
Murujuga Aboriginal Corporation Resourcing	95	195	97	-	-
National Pollutant Inventory Resourcing	-	180	183	-	-
Noise Regulation Assessments Resourcing	-	168	170	171	173
Pilbara Environmental Offsets Fund - Revised Expenditure	(1,279)	-	-	-	-
Yamatji Nation Indigenous Land Use Agreement - Indexation	-	1	1	-	-
Other					
Government Regional Officer Housing	48	45	49	50	54
Public Sector Wages Policy	6,413	5,582	7,029	8,662	2,573
Regional Workers Incentive Allowance	5	5	5	5	62
State Administrative Tribunal	-	-	9	19	30
State Fleet Policy and Procurement Initiatives	(26)	58	64	98	87

Significant Issues Impacting the Agency

Climate Adaptation

1. The Western Australian Climate Policy establishes the Government's commitment to develop a State-wide Climate Adaptation Strategy (Strategy) and action plan to support Western Australian industries, cities and regions, to identify and manage climate impacts and enhance climate resilience. The Strategy will build on the Climate Resilient WA: Directions for the State's Climate Adaptation Strategy paper, released in December 2022.
2. The Government is already implementing important climate adaptation initiatives, including investments in water supply and demand measures, and coastal erosion responses at the local government level. The 2023-24 Budget has funded priority adaptation initiatives, to be led by the Department and other key State agencies, to support the delivery of the Strategy. These initiatives will enhance the State's adaptation response, by: producing and communicating credible climate information; building public sector climate capability and strengthening accountability; enhancing sector-wide and community partnerships to unite and coordinate action; and empowering and supporting the climate resilience of Aboriginal people.

Compliance and Regulatory Approvals

3. Due to the growth in Western Australia's mining, oil and gas, industrial and renewable sectors, the Department and the Environmental Protection Authority (EPA) have experienced a significant surge in works approval and licence applications, referrals and environmental management plan approvals. This surge has been particularly evident in the strategically important and complex critical mineral and renewable energy and fuel sector.
4. The Department is committed to a program of reform to address compliance matters. This includes greater use of technologies including drone, satellite and other remote sensing technologies along with the establishment of integrated and place-based compliance teams.
5. In addition, the Department continues to progress reforms through implementation of the *Environmental Protection Amendment Act 2020*, Streamline WA, and the development of Environment Online.

Green Energy Approvals

6. In response to the growth of the renewable energy sector and to establish Western Australia as a global green energy superpower, in December 2022 the Government announced a \$22.5 million commitment to establish a cross-agency team to deliver faster environmental approval decisions for proponents in Western Australia's renewable energy sector.
7. The Department is leading the implementation of the Green Energy Approvals initiative with partner agencies including: Jobs, Tourism, Science and Innovation; Biodiversity, Conservation and Attractions; Mining, Industry Regulation and Safety; and Planning, Lands and Heritage.
8. This whole-of-government collaboration will drive timely assessments and approvals of green energy projects in Western Australia and deliver strong environmental outcomes for the community.
9. Projects included in this whole-of-government Green Energy Approvals initiative will include conventional wind, solar and wave power generators; hydrogen industries; lithium mining and critical minerals processing; and construction or manufacturing of green energy products such as batteries, electrolyzers, solar panels and turbines.
10. The Green Energy Approvals initiative will drive delivery of green energy solutions for Western Australia, underscoring the Government's commitment to net zero by 2050.

Healthy Estuaries WA

11. Healthy Estuaries WA, funded through Royalties for Regions at \$6.25 million per annum, is building the science-base and taking on-ground actions needed to protect water quality and the economic, environmental, social and cultural benefits that rely on having healthy estuaries. Healthy Estuaries WA coordinates and implements common actions across seven at-risk estuaries, building regional capability, promoting whole-of-industry engagement, and strengthening cooperative networks to share resources and knowledge.
12. Through a regional partnership model, on-ground works are focused on reducing nutrient losses from agricultural catchments through fertiliser and dairy effluent management, use of soil amendments, stock exclusion fencing to prevent soil erosion and animal manures, and innovative remediation to reduce phosphorus in streams.

Regulatory Reform

13. The passing of the *Environmental Protection Amendment Act 2020* (EP Amendment Act) in November 2020 resulted in the most significant reform of Western Australian environmental legislation in 30 years.
14. A key reform resulting from the amendments is the regulation of prescribed activities rather than prescribed premises. On 12 September 2022, the Department released a discussion paper: Environmental Regulation Reform - A Strategic Review of Regulatory Delivery and Fees for Industry Regulation.
15. The paper identifies changes necessary to bring the third stage of the EP Amendment Act provisions into force, along with opportunities for reforming change that can be implemented in the future. It foreshadows and seeks stakeholder views on further improvements that could be implemented through a program of regulatory reform that would extend beyond 2023.

Murujuga Rock Art Monitoring

16. Murujuga (the Dampier Archipelago, including the Burrup Peninsula) has one of the largest collections of rock art in the world. The rock art is of immense cultural and spiritual significance to Aboriginal people and of significant State, national and international heritage value. The Government is committed to protecting the rock art. The Department has a partnership with the Murujuga Aboriginal Corporation (MAC) to implement the Murujuga Rock Art Strategy to protect the rock art and includes funding to support MAC in its long-term endeavour to manage Murujuga. The strategy establishes a transparent, risk-based and adaptive framework for managing and monitoring the rock art to protect it from the impacts of anthropogenic emissions.
17. A rock art monitoring program is being implemented to determine whether further regulation of emissions from industries on Murujuga and surrounds is required. In 2023, results from the first year of monitoring will be published and interim Environmental Quality Criteria will be developed.

Recovered Materials

18. The Government's Waste Avoidance and Resource Recovery Strategy 2030 (the Waste Strategy) outlines objectives, targets and approaches to avoid the generation of waste, increase material recovery and protect the environment from the impacts of waste.
19. The regulatory framework for waste in Western Australia needs reform to meet the targets of the Waste Strategy. The reform will enable recovery of waste for beneficial uses and make it easier to detect and prosecute illegal waste practices. Work is underway to draft amendment legislation to establish a framework to support the use of recovered materials.

Native Vegetation Policy for Western Australia

20. In 2022-23, the Government committed funding to support the first two years of implementation of the Native Vegetation Policy. The policy seeks a net gain in native vegetation to conserve biodiversity, fix carbon, create jobs and improve business certainty through regulatory clarity.
21. Under the Native Vegetation Policy, the Government has committed additional funding to progress the Western Australian vegetation extent mapping system, under its Asset Investment Program.
22. Recognising the risk that climate change and the urban heat island effect poses to cool, liveable and waterwise towns and their local biodiversity, the Government has committed new funding for local government with the Urban Greening Grants program. This grants program recognises the local government sector's lead role in protecting and enhancing urban canopy through a partnership with the Western Australian Local Government Association to administer the grants.
23. The implementation of this policy will support the State in responding to reforms in the Commonwealth's Nature Positive Plan, including regional planning, progress towards a national nature repair market, and addressing challenges in implementing environmental offsets.

Gnangara Groundwater Allocation Plan Implementation

24. The Gnangara groundwater system is Perth's largest and most important water resource. Reduction in rainfall in Perth due to climate change, combined with increasing groundwater use, has shifted Perth's groundwater systems out of balance.
25. The Gnangara Groundwater Allocation Plan sets out how the Department will manage the groundwater system so it can respond to the impacts of climate change. The measures in the plan will help ensure Perth's environments that depend on groundwater are more resilient to climate change and ensure groundwater remains a viable and low-cost water source for Perth.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcomes	Services
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Western Australia's growth and development is supported by the sustainable management of water resources for the long-term benefit of the State.	1. Water Information and Advice 2. Water Planning, Allocation and Optimisation 3. Water Regulation, Licensing and Industry Governance
	Emissions, discharges and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment.	4. Environmental Regulation
	Development and implementation of strategic policy and legislation that promoted sustainable environmental outcomes.	5. Water and Environment Policy
	Waste avoided and the recovery of materials from landfill maximised.	6. Waste Strategies
	Quality advice to the EPA and Minister for Environment (the Minister) on significant proposals and environmental issues.	7. Environmental Impact Assessment Services to the EPA 8. Environmental Management Services to the EPA
	Compliance with Ministerial statement implementation conditions are monitored effectively.	9. Compliance Monitoring Services to the Minister

Service Summary

Expense	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Water Information and Advice.....	23,273	37,771	33,967	32,631	32,747	31,240	31,497
2. Water Planning, Allocation and Optimisation.....	33,951	35,792	43,078	41,413	42,280	39,947	38,997
3. Water Regulation, Licensing and Industry Governance	15,807	18,427	19,464	19,236	20,115	19,399	19,702
4. Environmental Regulation	41,069	44,280	47,081	48,393	48,737	47,232	45,494
5. Water and Environment Policy.....	16,371	37,386	35,360	46,495	50,911	37,292	27,708
6. Waste Strategies.....	32,731	75,886	41,278	76,266	33,448	27,314	27,632
7. Environmental Impact Assessment Services to the EPA	13,542	17,463	17,531	20,852	19,923	20,020	20,297
8. Environmental Management Services to the EPA.....	3,872	5,419	4,861	5,384	4,799	4,825	4,918
9. Compliance Monitoring Services to the Minister.....	1,757	4,008	2,019	2,254	1,801	2,050	2,154
Total Cost of Services	182,373	276,432	244,639	292,924	254,761	229,319	218,399

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: Western Australia's growth and development is supported by the sustainable management of water resources for the long-term benefit of the State:					
Proportion of stakeholders who perceive the Department to be effectively managing the State's water as a resource for sustainable, productive use.....	59%	60%	58%	55%	
Proportion of priority growth areas that have a water supply planning strategy.....	10%	57%	43%	100%	1
Outcome: Emissions, discharges and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment:					
Percentage of regulatory compliance activities completed as planned	87%	100%	100%	100%	
Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months.....	34%	40%	30%	40%	2
Outcome: Development and implementation of strategic policy and legislation that promoted sustainable environmental outcomes:					
Percentage of advice and recommendations that met Ministerial approval, without the need for significant modification.....	99%	95%	95%	95%	
Outcome: Waste avoided and the recovery of materials from landfill maximised:					
Percentage of municipal solid waste reported as diverted from landfill through recycling compared to waste strategy target in the Perth Metropolitan Region ^(b)	32%	65%	36%	65%	3
Percentage of commercial and industrial waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target ^(b)	40%	70%	45%	70%	4
Percentage of construction and demolition waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target ^(b)	84%	75%	85%	75%	5
Outcome: Quality advice to the EPA and the Minister on significant proposals and environmental issues:					
The EPA's satisfaction with the Department's Environmental Impact Assessment (EIA) services, during the year, in line with best practice principles of EIA	95%	82%	82%	82%	
Percentage of project-specific conditions which did not require significant change following the appeal process	89%	82%	89%	82%	
Percentage of assessments that met agreed timelines	79%	75%	79%	75%	
The EPA's satisfaction with the Department's provision of environmental management services during the year	97%	82%	82%	82%	
Outcome: Compliance with Ministerial statement implementation conditions are monitored effectively:					
The number of Ministerial Statements audited compared to targets	57%	100%	90%	90%	

(a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.

(b) The data used to calculate the 2021-22 Actual is based on the published Waste and Recycling in Western Australia 2020-21 report, from annual returns submitted under regulation 18C of the Waste Avoidance and Resource Recovery Regulations 2008 and composition data submitted with waste levy returns. The 2022-23 Estimated Actual is based on provisional data in the draft Waste and Recycling in Western Australia 2021-22 report. The 2022-23 Budget and 2023-24 Budget Target are based on the applicable Waste Strategy 2030 targets.

Explanation of Significant Movements

(Notes)

- 2021-22 was the first year of a three-year planning cycle covering the period 2021-22 to 2023-24. The 2021-22 Actual is only 4% below the 2021-22 Budget and represents substantial completion of one priority growth area planning strategy out of the seven planned over the three-year period. The 2022-23 Estimated Actual represents the completion of three priority growth area planning strategies out of the four planned for 2022-23. The 2023-24 Budget Target represents completion of three new priority growth area planning strategies and delivery of the seven priority growth area planning strategies planned over 2021-22 to 2023-24.
- The 2022-23 Estimated Actual is expected to be lower than the 2022-23 Budget due to redirection of compliance resources to activities representing the greatest risk to the environment and public health.
- While substantial improvements are being observed in individual local government performance following the introduction of food organics and garden organics (FOGO) services, the overall waste recovery rate was lower in the 2022-23 Estimated Actual compared to the 2022-23 Budget due to lower than expected performance of local government services. Several factors have influenced this outcome, including disruptions to material recovery facility operations, market-related pressures on processors and COVID-19 related delays in supplies and services (e.g. specialist technical staff). The majority of Perth and Peel local governments have now committed to implementing FOGO and this will continue to have a positive effect on waste recovery rates as these services are fully delivered.
- Performance is lower in the 2022-23 Estimated Actual compared to the 2022-23 Budget, in response to reduced material recovery facility capacity, reduced market access and delays in supplies and services needed to implement services in response to COVID-19 impacts. The 2022-23 Estimated Actual has improved compared to the previous year following the impacts of the COVID-19 pandemic. There are likely to be significant opportunities to improve performance against this target in the future with increased recovery of organics through better practices of waste minimisation, increased resource recovery, and reduced contamination of recyclables and organics.
- The decrease in the quantity of construction and demolition waste disposed to landfill is most likely due to the stockpiling of construction and demolition waste, which acts to increase the reported overall diversion rate.

Services and Key Efficiency Indicators

1. Water Information and Advice

The Department enables investment decisions of regional and State significance through the provision of data and information on the quantity, quality, location of, and demand for, water across the State. The information also underpins policy advice for consideration by Government and supports other government agencies and stakeholders in their planning for future economic growth and urban and rural development.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	23,273	37,771	33,967	32,631	1
Less Income.....	9,228	2,897	12,102	11,089	2
Net Cost of Service.....	14,045	34,874	21,865	21,542	
Employees (Full-Time Equivalents)	129	135	135	135	
Efficiency Indicators					
Proportion of statutory referrals from decision-making authorities where advice is provided within target timeframes.....	92%	95%	90%	95%	
Average cost per statutory referral assessment.....	\$5,418	\$7,960	\$7,451	\$7,371	3
Average cost per water measurement site managed.....	\$5,944	\$9,389	\$8,242	\$7,414	4

Explanation of Significant Movements

(Notes)

1. The reduction in Total Cost of Service between the 2022-23 Budget and the 2022-23 Estimated Actual mainly relates to Rural Water Planning program direct investment on the strategic community water supply network across the dryland agriculture areas.
2. The increase in income between the 2022-23 Budget and 2022-23 Estimated Actual is due to income allocation methodology applied to the Waste Levy, Commonwealth grants and subsidies (National Water Grid Fund, Indian Ocean Territories, and Environment Online), and regulated water fees.
3. The increase in the average cost per statutory referral assessment between the 2021-22 Actual and the 2022-23 Estimated Actual is attributed to an increase to the cost base relating to the Commonwealth National Water Grid Fund.
4. The average cost per water measurement site has increased between the 2021-22 Actual and the 2022-23 Estimated Actual mainly due to changes in cost allocations with the volume of measurement sites remaining relatively consistent.

2. Water Planning, Allocation and Optimisation

The Department undertakes and facilitates water planning, allocation and optimisation to ensure the sustainable management of water resources for the long-term benefit of the State relies on good science. This includes planning and allocating water for sustainable productive use, protecting public drinking water sources, and ensuring the sustainability of water resources and their dependent ecosystems.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 33,951	\$'000 35,792	\$'000 43,078	\$'000 41,413	1
Less Income	9,816	7,358	11,156	11,561	2
Net Cost of Service	24,135	28,434	31,922	29,852	
Employees (Full-Time Equivalents)	166	176	176	180	
Efficiency Indicators					
Average cost per plan, report or guidance document to support water planning, allocation and optimisation	\$268,753	\$282,257	\$415,969	\$409,599	3
Average cost per hour of scientific support for water planning, allocation and optimisation.....	\$185	\$178	\$205	\$198	4

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Budget and the 2022-23 Estimated Actual is largely due to timing of Royalties for Regions program of works relating to Watering WA, Rural Water Planning program, and delivery of the Gngangara Groundwater Allocation Plan.
2. The increase in income between the 2022-23 Budget and the 2022-23 Estimated Actual and the 2023-24 Budget Target is due to changes in income allocation methodology to better attribute income between water and environmental services.
3. The increase in the average cost per plan, report, or guidance document to support water planning, allocation and optimisation between the 2022-23 Budget and the 2022-23 Estimated Actual and the 2023-24 Budget Target is mainly due to higher cost allocations resulting from timing of Royalties for Regions program of works relating to Watering WA, Rural Water Planning program and delivery of the Gngangara Groundwater Allocation Plan, with lower number of documents forecast to be completed supporting water planning, allocation and optimisation activities.
4. The increase in the average cost per hour of scientific support for water planning, allocation, and optimisation between the 2022-23 Budget and the 2022-23 Estimated Actual is due to higher cost allocations resulting from timing of Royalties for Regions program of works relating to Watering WA, Rural Water Planning program, and delivery of the Gngangara Groundwater Allocation Plan.

3. Water Regulation, Licensing and Industry Governance

The Department is responsible for regulation to ensure that investment, growth and development is underpinned by sustainable management of the State's water resources for the long-term benefit of the State. This service includes the management of water licensing and the management of the legislation governing the operations of water service providers.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 15,807	\$'000 18,427	\$'000 19,464	\$'000 19,236	1
Less Income.....	1,819	4,302	3,086	965	2
Net Cost of Service.....	13,988	14,125	16,378	18,271	
Employees (Full-Time Equivalents)	120	128	128	128	
Efficiency Indicators					
Average cost of assessing a water licence application by risk assessment category:					
Low risk.....	\$3,348	\$3,782	\$4,291	\$4,242	3
Medium risk.....	\$4,464	\$5,043	\$5,722	\$5,656	3
High risk.....	\$5,580	\$6,303	\$7,152	\$7,070	3
Average time taken (days) to assess a licence application by risk assessment category:					
Low risk.....	35	65	39	65	4
Medium risk.....	52	75	55	75	4
High risk.....	65	95	81	95	4
Average cost of compliance monitoring and enforcement action.....	\$130	\$156	\$160	\$177	5

Explanation of Significant Movements

(Notes)

- The increase in Total Cost of Service between the 2021-22 Actual and the 2022-23 Estimated Actual is mainly due to shared infrastructure forecast cost allocations, delivery of the Gngangara Groundwater Allocation Plan and retention of resources for water licence and permit application assessments for mining and public water supply sectors.
- The increase in income between the 2021-22 Actual and the 2022-23 Estimated Actual is related to increased water licence and permit application assessments fees for mining and public water supply sectors. The reduction in income between the 2022-23 Budget and the 2022-23 Estimated Actual and 2023-24 Budget Target is due to adjustments to regulated fees.
- The average cost of assessing a water licence application by risk assessment category increased in the 2022-23 Estimated Actual due to allocation of shared infrastructure costs, delivery of the Gngangara Groundwater Allocation Plan and retention of resources for water licence and permit application assessments for mining and public water supply sectors.
- The average time taken to assess a licence application by risk assessment category is forecast to improve in the 2022-23 Estimated Actual due to successful implementation of the water licensing backlog action plan and several other water licensing business performance initiatives.
- The increase in the average cost of compliance monitoring and enforcement action between the 2021-22 Actual and the 2022-23 Estimated Actual is due to higher than expected cost allocations forecast resulting from allocation of shared infrastructure costs and delivery of the Gngangara Groundwater Allocation Plan.

4. Environmental Regulation

The Department seeks to prevent, control and abate activities that have the potential to cause pollution or environmental harm. It has adopted a risk-based approach to delivering its regulatory role, which broadly fits into three main functions:

- approvals and licensing;
- monitoring, audit and compliance inspections; and
- enforcement, including complaint and incident investigation.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	41,069	44,280	47,081	48,393	
Less Income.....	53,049	60,006	55,820	66,454	1
Net Cost of Service.....	(11,980)	(15,726)	(8,739)	(18,061)	
Employees (Full-Time Equivalents)	271	288	287	296	
Efficiency Indicators					
Average cost per works approval and licence application	\$55,425	\$60,931	\$63,413	\$56,014	2
Average cost per native vegetation clearing permit application	\$30,353	\$35,895	\$50,019	\$60,594	3

Explanation of Significant Movements

(Notes)

1. The increase in income between the 2022-23 Estimated Actual and the 2023-24 Budget Target is mainly due to additional funding from resourcing of regulatory approvals and adjustments to regulatory fees, partially offset by deferral of new fee income under Part V of the *Environmental Protection Act 1986*.
2. The reduction in the average cost per works approval and licence application between the 2022-23 Estimated Actual and the 2023-24 Budget Target is due to a forecast increase in the total number of works approval and licence applications decided.
3. The average cost per native vegetation clearing permit application increase between the 2022-23 Budget and the 2022-23 Estimated Actual is attributed to a deferral of costs for the Environmental Revegetation and Rehabilitation Program with a forecast reduction in the total number of native vegetation clearing permit applications decided.

5. Water and Environment Policy

The Department develops and implements policies and strategies that promote sound water and environmental outcomes.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	16,371	37,386	35,360	46,495	1
Less Income.....	9,928	20,258	13,010	8,037	2
Net Cost of Service.....	6,443	17,128	22,350	38,458	
Employees (Full-Time Equivalents)	84	83	83	95	3
Efficiency Indicators					
Average cost per hour of policy advice and recommendations.....	\$273	\$398	\$471	\$489	4

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2021-22 Actual and the 2022-23 Estimated Actual is mainly due to the Murujuga Rock Art Monitoring Program and deferral of Clean Energy Future Fund grants expenditure. The increase in Total Cost of Service between the 2022-23 Estimated Actual and the 2023-24 Budget Target is driven by the new Climate Adaptation and Urban Greening Grants program of works commencing in 2023-24 and deferral of expenditure for the Clean Energy Future Fund, Native Vegetation Rehabilitation Scheme, and the Pilbara Environmental Offsets Fund.
2. The reduction in income between the 2022-23 Budget and the 2022-23 Estimated Actual and the 2023-24 Budget Target is due to the timing of receipts for the Pilbara Environmental Offsets Fund, Murujuga Rock Art Monitoring Program and adjustments to regulatory fees.
3. The increase in employees between the 2022-23 Estimated Actual and the 2023-24 Budget Target is driven by the Climate Adaptation program of works commencing in 2023-24.
4. The increase in the average cost per hour of policy advice and recommendation between the 2021-22 Actual and the 2022-23 Estimated Actual is due to a lower number of forecast hours for policy advice and recommendations with increased costs resulting from the Murujuga Rock Art Monitoring Program and deferral of Clean Energy Future Fund grants expenditure.

6. Waste Strategies

The Department works with the Waste Authority to facilitate the avoidance of waste and maximising recovery of materials from landfill.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	32,731	75,886	41,278	76,266	1
Less Income	49,950	60,058	56,300	35,312	2
Net Cost of Service	(17,219)	15,828	(15,022)	40,954	
Employees (Full-Time Equivalents)	68	76	78	84	3
Efficiency Indicators					
Cost of landfill levy compliance as a percentage of landfill levy income collected.....	1.87%	1.5%	1.5%	1.5%	

Explanation of Significant Movements

(Notes)

1. The decrease in Total Cost of Service between the 2022-23 Budget and the 2022-23 Estimated Actual is due to the deferral of costs related to the National Partnership on Recycling Infrastructure, the E-waste Ban to Landfill and the Waste Avoidance and Resource Recovery program of works from 2022-23 to 2023-24. As a result of this deferral, Total Cost of Service increased for the 2023-24 Budget Target.
2. The reduction in income between the 2022-23 Estimated Actual and the 2023-24 Budget Target is due to the deferral of the National Partnership on Recycling Infrastructure program and reduction in landfill volumes driven by diversion of waste-to-energy facilities and uptake of food organics and garden organics waste operation services.
3. The increase in employees between the 2021-22 Actual and the 2022-23 Estimated Actual is due to additional resources relating to the E-waste Ban to Landfill and resourcing for regulatory approvals.

7. Environmental Impact Assessment Services to the EPA

The Department conducts environmental impact assessments of significant proposals and schemes for the EPA.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	13,542	17,463	17,531	20,852	1
Less Income	3,047	1,092	4,188	5,692	2
Net Cost of Service	10,495	16,371	13,343	15,160	
Employees (Full-Time Equivalents)	80	74	81	100	3
Efficiency Indicators					
Cost per standardised unit of assessment output	\$45,444	\$58,209	\$74,285	\$69,506	4

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2021-22 Actual and the 2022-23 Estimated Actual is caused by the deferral of costs from 2021-22 to 2022-23, relating to resourcing of regulatory approvals for Part IV and Part V applications and assessments, and the Streamline WA reform program. The increase in Total Cost of Service between the 2022-23 Estimated Actual and the 2023-24 Budget Target is attributed to the new Green Energy Approvals team.
2. The increase in income between the 2022-23 Budget and the 2022-23 Estimated Actual and 2023-24 Budget Target is due to the new Green Energy Approvals team.
3. The increase in employees between the 2022-23 Budget and the 2022-23 Estimated Actual and 2023-24 Budget Target is primarily due to the additional resources provided for the new Green Energy Approvals team.
4. The increase in cost per standardised unit of assessment output between the 2021-22 Actual and the 2022-23 Estimated Actual is due to a deferral of costs from 2021-22 to 2022-23, relating to resourcing of regulatory approvals for Part IV and Part V applications and assessments, and the Streamline WA reform program.

8. Environmental Management Services to the EPA

The Department develops for the EPA, statutory policies, guidelines and strategic advice to manage environmental impacts and protect the environment.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	3,872	5,419	4,861	5,384	1
Less Income	38	258	216	581	2
Net Cost of Service	3,834	5,161	4,645	4,803	
Employees (Full-Time Equivalents)	21	17	19	24	3
Efficiency Indicators					
Cost per standardised unit of environmental management services output ...	\$26,706	\$54,191	\$48,608	\$53,838	4

Explanation of Significant Movements

(Notes)

1. The reduction in Total Cost of Service between the 2022-23 Budget and the 2022-23 Estimated Actual is due to a slower uptake of resources for regulatory approvals for Part IV and Part V.
2. The increase in income between the 2022-23 Estimated Actual and the 2023-24 Budget Target is due to additional Part IV fees relating to green energy applications and assessments.
3. The increase in employees between the 2022-23 Estimated Actual and the 2023-24 Budget Target is due to additional resources for the Green Energy Approvals team.
4. The increase in cost per standardised unit of environmental management services output between the 2021-22 Actual and the 2022-23 Estimated Actual is due to deferral of costs from 2021-22 to 2022-23, relating to resourcing of regulatory approvals for Part IV and Part V applications and assessments, and the Streamline WA reform program.

9. Compliance Monitoring Services to the Minister

The Department audits the compliance with conditions set under Ministerial approvals and undertakes enforcement actions as appropriate.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 1,757	\$'000 4,008	\$'000 2,019	\$'000 2,254	1
Less Income	nil	349	422	443	2
Net Cost of Service	1,757	3,659	1,597	1,811	
Employees (Full-Time Equivalents)	18	22	23	25	3
Efficiency Indicators					
Average cost per environmental audit completed	\$51,684	\$100,191	\$56,079	\$37,574	4

Explanation of Significant Movements

(Notes)

1. The reduction in Total Cost of Service between the 2022-23 Budget and the 2022-23 Estimated Actual and the 2023-24 Budget Target is mainly due to a review of the Department's service delivery arrangements for the compliance and enforcement activities.
2. The increase in income between the 2022-23 Budget and the 2022-23 Estimated Actual reflects the increased funding from the Commonwealth Government to support the Indian Ocean Territories.
3. The increase in employees between the 2021-22 Actual and the 2022-23 Estimated Actual and 2023-24 Budget Target is mainly due to additional compliance resources to support compliance activities.
4. The increase in the average cost per environmental audit completed between the 2021-22 Actual and the 2022-23 Budget is due to changes in allocation methodology for shared costs. The reduction in the average cost per environmental audit completed between the 2022-23 Budget and the 2022-23 Estimated Actual is mainly due to lower cost allocations. The reduction in the average cost per environmental audit completed between the 2022-23 Estimated Actual and the 2023-24 Budget Target is due to increases in the number of environmental audits forecast to be completed with the Total Cost of Service remaining consistent.

Asset Investment Program

1. The Department will continue with ongoing investment programs across the State. Its total Asset Investment Program over the forward estimates period is \$77.9 million. This investment supports the delivery of the Department's services and rolling program to update plant, equipment and computer software, and delivery of the ground water investigation, water modelling and bores monitoring programs. The Department's projects include:
 - 1.1. Environment Online: \$11.1 million has been allocated over the forward estimates period to build a 'one-stop-shop' portal to perform business with the Department for environmental-related approvals;
 - 1.2. Land Acquisition - Land Purchase Priority 1 Areas: \$8.4 million to be invested over the forward estimates period on the acquisition of Priority 1 land adjacent to public drinking water supply areas;
 - 1.3. Rural Water Planning and National Water Grid Fund: \$5 million and \$913,000 respectively are planned to be spent over the forward estimates period on critical agriculture area dams' infrastructure and on the development and upgrading of water infrastructure to maintain these supplies into the future; and
 - 1.4. Native Vegetation Policy Implementation: The Department will spend \$2.1 million over the forward estimates period to develop a pilot for a vegetation extent mapping and monitoring system.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
WORKS IN PROGRESS							
Environment Online	27,365	16,247	7,795	6,710	4,408	-	-
Land Acquisition - Land Purchase Priority 1 Areas	8,410	-	-	3,400	3,010	1,000	1,000
National Water Grid Fund.....	2,819	1,906	1,825	913	-	-	-
Native Vegetation Extent Mapping	2,233	122	122	450	1,131	530	-
Plant, Equipment and Minor Works	9,668	4,538	849	2,430	990	975	735
Replace and Maintain Monitoring Bores	28,894	11,298	2,524	4,774	4,774	4,024	4,024
Replace and Maintain River Gauging Stations.....	12,533	6,517	2,929	1,504	1,504	1,504	1,504
Rural Water Planning Program.....	6,159	1,189	700	3,130	1,840	-	-
State Groundwater Investigation Program	30,618	15,149	4,900	3,851	3,983	3,984	3,651
Water Modelling.....	11,385	5,260	915	1,408	1,704	1,605	1,408
COMPLETED WORKS							
Information Management and Equipment - Telemetered							
Water Meter Program	250	250	250	-	-	-	-
Port Hedland Dust Taskforce Report.....	404	404	240	-	-	-	-
Rebuild of Australind Jetty.....	3,000	3,000	3,000	-	-	-	-
Total Cost of Asset Investment Program.....	143,738	65,880	26,049	28,570	23,344	13,622	12,322
FUNDED BY							
Capital Appropriation			9,833	9,624	9,063	6,854	6,084
Commonwealth Grants			1,825	913	-	-	-
Drawdown from the Holding Account.....			7,918	7,043	7,003	6,238	6,238
Internal Funds and Balances.....			6,373	8,210	4,408	-	-
Major Special Purpose Account(s)							
Drawdown from Digital Capability Fund			-	50	1,030	530	-
Drawdown from Royalties for Regions Fund			100	2,730	1,840	-	-
Total Funding.....			26,049	28,570	23,344	13,622	12,322

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is estimated to increase by \$48.3 million (19.7%) for the 2023-24 Budget Year compared with the 2022-23 Estimated Actual. This is mainly due to increased spending on new initiatives such as Climate Adaptation, Green Energy Approvals, Food Waste for Healthy Soils, compliance resourcing, and Perth and Peel Regional Planning. Other increases relate to a deferral of expenditure from 2022-23 to 2023-24, including the National Partnership on Recycling Infrastructure, Clean Energy Future Fund, Waste Avoidance and Resource Recovery grants, E-waste Ban to Landfill, Native Vegetation Rehabilitation Scheme, and impact of the public sector wages policy.

Income

2. The Department's total income from Government for the 2023-24 Budget Year is \$15.1 million (12.1%) higher than the 2022-23 Estimated Actual, mainly due to additional funding for the public sector wages policy, compliance resourcing, Perth and Peel Regional Planning, and the reflow of State funds from 2022-23 to 2023-24.
3. Income from sources outside of Government for the 2023-24 Budget Year is expected to decrease by \$16.2 million (10.3%), in comparison to the 2022-23 Estimated Actual, mainly from revised Landfill Levy estimates, a deferral in Commonwealth funding for the National Partnership on Recycling Infrastructure and a reduction in revenue to the Pilbara Environmental Offsets Fund.

Statement of Financial Position

4. Total assets is estimated to decrease by \$31 million (5.1%) for the 2023-24 Budget Year compared with the 2022-23 Estimated Actual. This reflects a drawdown from cash at bank for carryover of programs from 2022-23, including the National Partnership on Recycling Infrastructure, Waste Avoidance and Resource Recovery, Environment Online, and the Clean Energy Future Fund.

Statement of Cashflows

5. The decrease in cash balances of \$40 million (40.1%) for the 2023-24 Budget Year compared with the 2022-23 Estimated Actual is due to a reflow of grants and subsidies into 2023-24, increased employee benefits from the public sector wages policy and Green Energy Approvals, the new Food Waste for Healthy Soils grant program, and a reduction in Landfill Levy receipts. This is offset by increases in regulatory fees and fines, service appropriation and receipts paid to the Consolidated Account.

INCOME STATEMENT (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b).....	102,180	120,098	127,185	134,455	132,819	131,699	123,877
Grants and subsidies (c).....	15,120	76,439	35,566	77,782	37,877	20,703	19,546
Supplies and services.....	37,953	41,032	45,588	46,828	50,640	43,650	41,757
Accommodation.....	9,340	8,746	8,801	9,460	9,464	9,181	9,169
Depreciation and amortisation.....	10,413	14,678	14,735	14,738	14,738	14,748	14,754
Finance and interest costs.....	68	86	94	163	158	170	154
Other expenses.....	7,299	15,353	12,670	9,498	9,065	9,168	9,142
TOTAL COST OF SERVICES.....	182,373	276,432	244,639	292,924	254,761	229,319	218,399
Income							
Sale of goods and services.....	1,502	8,779	6,608	4,595	4,640	4,640	4,725
Regulatory fees and fines.....	31,720	33,862	33,544	43,568	46,119	45,929	46,093
Grants and subsidies.....	14,408	20,078	22,911	5,849	1,944	319	319
Landfill levy.....	85,716	83,000	83,000	77,600	76,900	79,800	69,000
Other revenue.....	3,529	10,859	10,237	8,522	8,613	6,720	5,358
Total Income.....	136,875	156,578	156,300	140,134	138,216	137,408	125,495
NET COST OF SERVICES.....	45,498	119,854	88,339	152,790	116,545	91,911	92,904
INCOME FROM GOVERNMENT							
Service appropriations.....	100,392	125,817	110,666	127,059	110,643	102,476	94,263
Resources received free of charge.....	2,561	3,055	3,055	3,055	3,055	3,055	3,055
Special Purpose Account(s) (d)							
Climate Action Fund.....	-	2,478	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	3,212	2,607	1,678	2,412	2,412	1,010	62
Regional Infrastructure and Headworks							
Fund.....	7,303	7,226	6,343	6,716	9,029	6,250	6,250
Other revenues.....	6,587	838	3,506	1,126	1,204	1,573	2,914
TOTAL INCOME FROM GOVERNMENT.....	120,055	142,021	125,248	140,368	126,343	114,364	106,544
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	74,557	22,167	36,909	(12,422)	9,798	22,453	13,640

- (a) Full audited financial statements are published in the Department's Annual Report.
- (b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 957, 1,010 and 1,067 respectively.
- (c) Refer to the Details of Controlled Grants and Subsidies table below for further information.
- (d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Ban on E-waste to Landfill.....	-	2,000	-	8,629	1,500	-	-
Carbon Innovation Grants Program.....	-	1,450	-	2,900	5,800	1,978	1,977
Clean Energy Future Fund.....	953	9,400	3,601	5,539	5,355	384	2,740
Clean Western Australia - Waste Paper and Cardboard Processing.....	-	12,500	-	15,000	-	-	-
Climate Action Fund - Urban Greening Grants.....	-	-	-	1,250	2,500	-	-
Commonwealth Grants							
Food Waste for Healthy Soils.....	-	-	2,125	1,875	1,625	-	-
National On-farm Emergency Water Infrastructure Rebate Scheme.....	5	-	-	-	-	-	-
National Partnership on Recycling Infrastructure.....	2,034	16,500	9,246	8,254	-	-	-
Smart Farming Partnerships.....	135	-	-	-	-	-	-
Contaminated Sites Management Account Grants.....	110	208	208	208	208	208	208
Establishing and Maintaining Vegetation Offsets Account.....	-	1,000	400	3,600	3,000	3,000	3,000
Gnangara Groundwater Allocation Plan - Water Efficiency Scheme.....	-	-	1,000	-	-	-	-
Grants Other.....	147	-	-	-	-	-	-
Keep Australia Beautiful Council WA.....	112	-	-	-	-	-	-
Murujuga Aboriginal Corporation Resourcing.....	-	-	95	195	97	-	-
Native Vegetation Rehabilitation Scheme.....	-	2,166	1,137	3,830	3,831	2,164	-
Offset Fund for Recovery.....	-	1,350	2,700	1,350	1,350	1,348	-
Pilbara Environmental Offsets Fund.....	79	2,263	984	3,164	3,167	3,167	3,167
Royalties for Regions - Healthy Estuaries WA.....	25	-	-	-	-	-	-
Rural Water Grants.....	-	687	37	687	687	687	687
Rural Water Planning Program.....	742	797	2,777	793	790	-	-
Small Election Commitments - Greening Our Community.....	279	633	633	-	-	-	-
State-wide Water Efficiency Measures.....	50	50	50	50	50	-	-
Waste Avoidance and Resource Recovery Account.....	9,694	9,808	5,180	9,807	7,500	7,500	7,500
Waste Export Ban.....	-	15,000	4,766	10,234	-	-	-
Water Innovation Partnership.....	257	267	267	267	267	267	267
Water Sensitive Cities Australia.....	150	150	150	150	150	-	-
Western Australian Climate Policy.....	348	210	210	-	-	-	-
TOTAL	15,120	76,439	35,566	77,782	37,877	20,703	19,546

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	23,785	11,773	28,906	17,343	10,268	9,828	9,828
Restricted cash	76,862	45,605	68,103	39,183	29,533	26,727	22,906
Holding Account receivables	9,238	6,338	9,238	9,238	9,238	9,238	9,238
Receivables	25,945	27,303	25,945	25,945	26,453	26,453	26,453
Other.....	1,907	2,145	1,907	1,907	1,907	1,907	1,907
Total current assets	137,737	93,164	134,099	93,616	77,399	74,153	70,332
NON-CURRENT ASSETS							
Holding Account receivables	72,840	91,585	79,657	87,352	95,087	103,597	112,113
Property, plant and equipment.....	369,577	325,165	349,735	339,806	339,259	331,793	324,260
Intangibles	26,765	48,119	38,283	49,537	56,780	56,860	56,213
Restricted cash	2,513	2,713	2,953	3,393	3,833	4,273	4,273
Other.....	2	23	2	2	2	2	2
Total non-current assets	471,697	467,605	470,630	480,090	494,961	496,525	496,861
TOTAL ASSETS	609,434	560,769	604,729	573,706	572,360	570,678	567,193
CURRENT LIABILITIES							
Employee provisions	27,297	26,359	27,332	27,367	27,402	27,402	27,402
Payables.....	1,804	778	1,804	1,804	1,804	1,804	1,804
Borrowings and leases	953	851	1,242	1,236	1,262	1,295	1,326
Other.....	5,484	5,408	5,499	5,514	5,529	5,529	5,529
Total current liabilities	35,538	33,396	35,877	35,921	35,997	36,030	36,061
NON-CURRENT LIABILITIES							
Employee provisions	5,511	6,196	5,511	5,511	5,511	5,511	5,511
Borrowings and leases	1,440	1,266	2,125	5,793	5,734	5,857	5,443
Total non-current liabilities	6,951	7,462	7,636	11,304	11,245	11,368	10,954
TOTAL LIABILITIES.....	42,489	40,858	43,513	47,225	47,242	47,398	47,015
EQUITY							
Contributed equity	285,683	245,749	243,041	220,726	209,562	185,268	168,522
Accumulated surplus/(deficit).....	244,766	249,178	281,675	269,253	279,051	301,504	315,144
Reserves.....	36,496	24,984	36,500	36,502	36,505	36,508	36,512
Total equity	566,945	519,911	561,216	526,481	525,118	523,280	520,178
TOTAL LIABILITIES AND EQUITY	609,434	560,769	604,729	573,706	572,360	570,678	567,193

(a) Full audited financial statements are published in the Department's Annual Report.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	85,726	105,956	95,931	112,321	95,905	87,728	79,509
Capital appropriation	11,443	14,277	10,670	10,440	9,894	7,697	6,955
Holding Account drawdowns	5,638	9,238	7,918	7,043	7,003	6,238	6,238
Special Purpose Account(s)							
Climate Action Fund	-	2,478	3,622	11,353	11,054	7,354	5,207
Digital Capability Fund.....	-	-	-	560	1,594	1,150	-
Royalties for Regions Fund							
Regional Community Services Fund.....	3,212	2,607	1,678	2,412	2,412	1,010	62
Regional Infrastructure and Headworks							
Fund.....	7,703	9,016	6,443	9,446	10,869	6,250	6,250
Receipts paid into Consolidated Account.....	(54,044)	(41,973)	(41,081)	(32,911)	(34,608)	(34,548)	(23,984)
Other.....	8,181	2,077	4,813	2,498	2,575	1,573	1,573
Net cash provided by Government	67,859	103,676	89,994	123,162	106,698	84,452	81,810
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(103,092)	(120,048)	(127,135)	(134,405)	(132,813)	(131,693)	(123,871)
Grants and subsidies.....	(14,832)	(76,439)	(35,566)	(77,782)	(37,877)	(20,703)	(19,546)
Supplies and services	(33,623)	(35,861)	(40,417)	(41,644)	(47,175)	(40,185)	(38,279)
Accommodation	(9,171)	(8,826)	(8,881)	(9,540)	(9,536)	(9,253)	(9,170)
GST payments	(7,432)	(5,882)	(5,882)	(5,710)	(5,710)	(5,710)	(5,710)
Finance and interest costs.....	(67)	(86)	(94)	(163)	(158)	(170)	(154)
Other payments.....	(5,606)	(9,216)	(9,216)	(9,057)	(8,104)	(8,207)	(8,265)
Receipts (b)							
Regulatory fees and fines.....	31,931	33,862	33,544	43,568	46,119	45,929	46,093
Grants and subsidies.....	14,408	20,078	22,911	5,849	1,944	319	319
Sale of goods and services.....	5,013	8,779	6,690	4,679	4,725	4,725	4,726
Landfill levy	83,562	83,000	83,000	77,600	76,900	79,800	69,000
GST receipts.....	7,158	5,892	5,892	5,720	5,720	5,720	5,720
Other receipts	1,929	9,620	8,848	7,066	7,157	6,635	6,699
Net cash from operating activities	(29,822)	(95,127)	(66,306)	(133,819)	(98,808)	(72,793)	(72,438)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(18,094)	(29,065)	(26,049)	(28,570)	(23,344)	(13,622)	(12,322)
Proceeds from sale of non-current assets.....	39	-	-	-	-	-	-
Other receipts	11,625	-	-	-	-	-	-
Net cash from investing activities.....	(6,430)	(29,065)	(26,049)	(28,570)	(23,344)	(13,622)	(12,322)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(1,125)	(775)	(837)	(816)	(831)	(843)	(871)
Net cash from financing activities.....	(1,125)	(775)	(837)	(816)	(831)	(843)	(871)
NET INCREASE/(DECREASE) IN CASH HELD							
	30,482	(21,291)	(3,198)	(40,043)	(16,285)	(2,806)	(3,821)
Cash assets at the beginning of the reporting period	72,678	81,382	103,160	99,962	59,919	43,634	40,828
Cash assets at the end of the reporting period	103,160	60,091	99,962	59,919	43,634	40,828	37,007

(a) Full audited financial statements are published in the Department's Annual Report.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Regulatory Fees and Fines							
Regulatory Fees - Receipts	32,200	33,862	33,544	43,568	46,119	45,929	46,093
Grants and Subsidies							
Other Grants and Contributions	21,683	20,766	26,099	6,537	2,632	1,007	1,007
Landfill Levy							
Landfill Levy	83,562	83,000	83,000	77,600	76,900	79,800	69,000
Sale of Goods and Services							
Establishing and Maintaining Vegetation							
Offsets Account	576	3,000	3,000	3,000	3,000	3,000	3,000
Pilbara Environmental Offsets Fund	4,941	5,779	3,690	1,679	1,725	1,725	1,726
GST Receipts							
GST Receipts	7,158	5,892	5,892	5,720	5,720	5,720	5,720
Other Receipts							
Implementation of the Murujuga Rock Art							
Strategy	-	7,874	6,485	4,664	4,722	3,154	3,154
Interest Received	147	850	318	438	451	465	465
Lease of Commercial Land and Buildings	242	346	346	346	346	346	346
Other Receipts	1,597	657	1,964	2,031	2,096	2,096	2,181
Port Hedland Ambient Air Quality Monitoring...	-	1,282	1,282	1,308	1,330	1,353	1,353
Recoup of Employee Contributions - Housing							
Leased from Government Regional							
Officers' Housing	76	-	78	89	99	106	85
TOTAL	152,182	163,308	165,698	146,980	145,140	144,701	134,130

DETAILS OF ADMINISTERED TRANSACTIONS

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Fines							
Regulatory Fines	57	155	100	100	100	100	100
TOTAL ADMINISTERED INCOME	57	155	100	100	100	100	100
EXPENSES							
Other							
Receipts Paid into the Consolidated							
Account	57	155	100	100	100	100	100
TOTAL ADMINISTERED EXPENSES	57	155	100	100	100	100	100

Agency Special Purpose Account Details

CONTAMINATED SITES MANAGEMENT ACCOUNT

Account Purpose: The purpose of the trust account is to enable investigation or remediation of any site where the State or a public authority (excluding local government) is responsible for remediation.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance	380	352	467	456
Receipts:				
Other	190	197	197	330
	570	549	664	786
Payments	103	208	208	208
CLOSING BALANCE	467	341	456	578

WASTE AVOIDANCE AND RESOURCE RECOVERY ACCOUNT

Account Purpose: The purpose of the trust account is to fund nominated programs and other waste management initiatives approved by the Minister for Environment on the advice of the Waste Authority of Western Australia.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance	29,324	41,227	40,604	38,062
Receipts:				
Other	21,252	21,600	21,068	21,188
Loan to Western Australia Return Recycle Renew Limited	11,625	-	-	-
	62,201	62,827	61,672	59,250
Payments:				
Grant to Waste Export Ban	-	15,000	4,766	10,234
Other	21,597	21,326	18,844	24,856
CLOSING BALANCE	40,604	26,501	38,062	24,160

PILBARA ENVIRONMENTAL OFFSETS FUND

Account Purpose: The purpose of the trust account is to facilitate the coordinated delivery of environmental offset projects located within the Pilbara Interim Biogeographic Regionalisation for Australia and to hold moneys to be used for the purposes of delivering landscape scale conservation projects.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance	1,091	2,870	5,424	7,478
Receipts:				
Other	4,940	5,779	3,690	1,679
	6,031	8,649	9,114	9,157
Payments	607	2,915	1,636	3,520
CLOSING BALANCE	5,424	5,734	7,478	5,637

ENVIRONMENTAL PROTECTION PART IV COST RECOVERY ACCOUNT

Account Purpose: The purpose of the trust account is to manage funds recovered under the Environmental Protection (Cost Recovery) Regulation 2021. Funds in this account are to be used for defraying the costs incurred by the Department in receiving and assessing proposals and monitoring the implementation of proposals under Part IV Division 1 or 2 of the *Environmental Protection Act 1986*.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance	-	-	1,475	1,475
Receipts:				
Other	1,475	-	574	9,729
	1,475	-	2,049	11,204
Payments	-	-	574	9,729
CLOSING BALANCE	1,475	-	1,475	1,475

Division 42 **Biodiversity, Conservation and Attractions**

Part 10 **Environment**

Appropriations, Expenses and Cash Assets

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 85 Net amount appropriated to deliver services	290,529	300,507	290,447	370,710	306,298	301,213	306,968
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	593	595	595	597	612	627	643
Total appropriations provided to deliver services.....	291,122	301,102	291,042	371,307	306,910	301,840	307,611
CAPITAL							
Item 151 Capital Appropriation.....	45,836	84,150	62,000	94,390	75,331	42,481	11,522
TOTAL APPROPRIATIONS	336,958	385,252	353,042	465,697	382,241	344,321	319,133
EXPENSES							
Total Cost of Services	457,605	481,075	487,897	565,592	505,302	498,520	504,734
Net Cost of Services ^{(a)(b)}	248,073	345,998	341,434	426,929	366,462	359,003	364,448
CASH ASSETS ^(c)	160,152	121,370	136,718	120,074	113,862	108,065	101,000

- (a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (b) The 2021-22 Actual includes asset revaluation revenue of \$70 million.
- (c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
New Initiatives					
Climate Action Fund - Climate Adaptation					
Sector Adaptation Plan for the Natural Environment Sector	-	-	329	330	-
Supporting Climate Resilience and Adaptive Capacity of Western Australia's Threatened Species	-	656	1,033	1,033	1,033
Foreshore Stabilisation Stage Two Project at Burswood Park	-	480	-	-	-
Forest Management Plan 2024-2033	-	36,044	-	-	-
Climate Action Fund - Green Energy Approvals	39	159	160	161	162
Implementing the Western Australian Feral Cat Strategy	-	1,671	1,735	1,806	1,884
Perth and Peel Regional Planning	-	466	170	174	-
Plan for Our Parks - Shark Bay Terrestrial Reserves and Kennedy Range National Park	1,061	7,436	7,205	7,382	7,567
Rottneest Island Authority - Wadjemup Burial Ground and Quod Project (Stage Two)	-	3,431	3,591	1,805	179
Tjiwarl Palyakuwa Indigenous Land Use Agreement (ILUA)	-(a)	-(a)	-(a)	-(a)	-(a)
Ongoing Initiatives					
2023 Total Solar Eclipse	783	-	-	-	-
Carbon Farming Ongoing Funding	-	-	-	-	1,477
Collie Adventure Trails Network Maintenance	-	154	158	162	166
Pila Nature Reserve Indexation Update	116	198	72	74	75
Royalties for Regions - Regional Workers Incentives Allowance Payments	88	88	88	88	-
Other					
2023-24 Tariffs, Fees and Charges	-	4,520	4,520	4,400	4,400
Government Office Accommodation	35	39	39	40	31
Government Regional Officer Housing	248	257	266	293	319
Public Sector Wages Policy	13,264	11,277	15,159	18,810	25,355
Zoological Parks Authority - Revisions to Expense Limit and Own-source Revenue Estimates	85	29	29	29	29

(a) The ILUA remains confidential until it is conclusively registered in accordance with its terms. It is anticipated conclusive registration will occur in late May 2023.

Significant Issues Impacting the Agency

Biodiversity Conservation and Ecosystem Management

1. Climate change is impacting species and ecological communities, and the Department will increase its focus on research and management to improve their resilience and adaptive capacity to respond to changing conditions.
 - 1.1. The Department will spend \$3.8 million from 2023-24 to 2026-27 to undertake climate vulnerability and opportunity modelling, plus scientific research on climate resilience and adaptation outcomes. The modelling will inform targeted on-ground action and the development of climate adaptation strategies for species and ecological communities.
 - 1.2. The implementation of on-ground conservation management actions to build the climate resilience of Western Australia's biodiversity will be critical to the persistence of our native, including threatened species. The Department's actions will help retain the capacity of ecosystems to adapt to shifting climatic conditions and withstand a range of current, emerging and future threats.
 - 1.3. The Department is also an active participant in cross-government programs that take action on climate change. A further \$0.7 million will be spent to develop and deliver a Natural Environment Sector Adaptation Plan.

2. On behalf of the Conservation and Parks Commission, the Department will commence implementation of the Forest Management Plan (FMP) 2024-2033 from 1 January 2024, spending approximately \$36 million in 2023-24 to establish activities on approximately 2.5 million hectares of lands managed under the *Conservation and Land Management Act 1984*. The FMP represents a new delivery model compared to previous plans, addressing forest health and supporting cross-agency carriage of actions.
 - 2.1. This new funding will provide for commencement of an ecological thinning program, supporting the Government's decision to end commercial logging of native timber in South West forests. Ecological thinning will improve forest health and resilience against a drying and warming climate, meet the Government's existing commitments for the supply of forest products, and facilitate job retention.
 - 2.2. The Department will also progress and create new conservation reserves, in consultation with Traditional Owners through Noongar Regional Corporations, and deliver a range of forest management activities.
3. The Biodiversity Information Office launched the first iteration of its biodiversity data sharing platform, Dandjoo, and began transmitting data to the Commonwealth's Biodiversity Data Repository in mid-2022. Dandjoo now contains 1.4 million records and further developments are being undertaken to deliver an enhanced web experience for data users and expand the platform's capacity to supply threatened species data and more complex data types.
4. In 2023-24, the Department will commence implementing the Western Australian Feral Cat Strategy, which will provide the framework to support and promote coordinated, collaborative and effective on-ground feral cat management across multiple tenures and involving multiple organisations and groups, including Traditional Owners.
5. The Department will continue to explore carbon abatement and sequestration opportunities on existing and proposed conservation estate, to optimise benefits to the environment, biodiversity and Traditional Owners.

Joint Management

6. The Department continues to establish, and enter into, joint and co-operative management arrangements across the State with Traditional Owners.
 - 6.1. The total number of Aboriginal employees in the Department continues to increase, presenting a significant and enduring change in the Department's focus and employment profile. To maximise benefits of this change, the Department is progressing considered and innovative new training and development programs to support new ways of working and directly enhance staff recruitment, retention and satisfaction.
 - 6.2. Through the Plan for Our Parks initiative, the Department continues to implement Indigenous Land Use Agreements, joint management arrangements and the construction of new visitor infrastructure in new and proposed reserves.
7. Working in partnership with both Whadjuk Traditional Owners and Aboriginal communities around the State, the Wadjemup Project is a \$27.5 million commitment focused on how to best commemorate and memorialise the Aboriginal men and boys who are buried on Rottnest Island. The Project will include delivery of the Burial Ground memorialisation and the completion of urgent restoration works to the Quod, as well as helping determine the future use of the Quod. The Project is made up of capital works totalling \$18.5 million and non-capital expenditure totalling \$9 million.

Visitor Services and Capital Upgrades

8. The Department continues to deliver tangible results and is progressing significant works to deliver improved amenity and experiences across the State, despite industry challenges.
 - 8.1. Perth Zoo will open its new café and function facilities, and an upgraded playground adjacent to the new café in early 2023-24. These new facilities will significantly enhance visitor amenity and support a range of events and activities, including Perth Zoo's 125th birthday celebrations in October 2023.

- 8.2. Maintenance and renewal of marine infrastructure, especially Rottnest Island's jetties, to preserve visitor safety and enhance operational efficiency will continue. During 2023-24, this will include the refurbishment of Berths 1-3 of the Main Jetty, following the completion of major upgrades during 2022-23 which included reinforcing and widening of Berths 4-5.
 - 8.3. The Rottnest Island Authority will also progress works in 2023-24 to upgrade its ageing power network and increase renewable penetration, spending \$54.8 million to deliver 75% of the island's power from renewable sources. The expected benefits of these works include improved sustainability, power network reliability and a variety of public safety outcomes.
 - 8.4. The Rottnest Island Authority will continue the delivery of a \$34.1 million project for vital infrastructure upgrades to overhaul Rottnest Island's ageing drinking water production and supply network, providing Rottnest Island with a water scheme that can meet forecast water demands for the next 20 years.
 - 8.5. Following the finalisation of an integrated movement network strategy, the Botanic Gardens and Parks Authority will collaborate with other public authorities to complete a new shared path on Kings Park Road and improve transport options through licence arrangements.
9. The Botanic Gardens and Parks Authority will deliver Lightscape Kings Park in 2023 to attract visitors and foster enhanced understanding about Western Australia's unique flora and cultural identity, while continuing to support recreation and community wellbeing, health and social inclusion through events.

Fire Management

10. Over the past decade, the Department's fire management operations have become increasingly complex and demanding due to several factors, including:
- 10.1. significant growth in the area of land for which it has fire management responsibility;
 - 10.2. the need to support interagency bushfire response efforts at a local, regional and State level, including where these bushfires do not involve Department-managed land;
 - 10.3. increased planning and operational requirements to undertake prescribed burning; and
 - 10.4. the changing climate, meaning that bushfire suppression and prescribed burning activities are undertaken 12 months of the year in many areas.
11. The Department continues to actively recruit people to fill seasonal fire management positions, though this is challenging in some areas. Successful employees are supported through training and partnering with experienced personnel to ensure that skills and experience are gained and developed in a safe and supported environment. The Department actively reviews its workforce planning and recruitment strategies to maximise continuity of business and succession planning.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Ministers, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcomes	Services
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Community enjoyment, appreciation and understanding of attractions under the Department's care.	1. Visitor Services and Public Programs Provided at Kings Park and Bold Park 2. Visitor Services and Public Programs Provided at Rottnest Island 3. Visitor Services and Public Programs Provided at Perth Zoo 4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark 5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters
	Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions.	6. Conserving Habitats, Species and Ecological Communities 7. Research and Conservation Partnerships
	Sustainable use of forest resources.	8. Implementation of the Forest Management Plan
	Lands under the Department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives.	9. Prescribed Burning and Fire Management 10. Bushfire Suppression

Service Summary

Expense	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Visitor Services and Public Programs Provided at Kings Park and Bold Park	10,561	11,040	11,390	11,432	11,612	11,721	12,129
2. Visitor Services and Public Programs Provided at Rottnest Island.....	54,964	53,814	59,250	59,013	59,406	57,856	56,772
3. Visitor Services and Public Programs Provided at Perth Zoo	26,671	24,992	26,398	26,236	26,865	27,763	28,739
4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark	16,279	17,010	17,436	17,978	17,908	14,896	15,133
5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters	129,481	152,162	146,386	182,787	153,834	148,854	150,789
6. Conserving Habitats, Species and Ecological Communities	70,731	80,159	79,897	84,697	86,317	86,542	87,934
7. Research and Conservation Partnerships	21,876	26,587	26,520	26,647	27,207	27,574	28,142
8. Implementation of the Forest Management Plan	19,948	21,239	22,348	57,093	20,903	21,173	21,589
9. Prescribed Burning and Fire Management ...	51,531	53,173	54,108	55,190	56,279	56,898	57,848
10. Bushfire Suppression	55,563	40,899	44,164	44,519	44,971	45,243	45,659
Total Cost of Services	457,605	481,075	487,897	565,592	505,302	498,520	504,734

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: Community enjoyment, appreciation and understanding of attractions under the Department's care:					
Average level of visitor satisfaction:					
Kings Park and Bold Park.....	90%	90%	90%	90%	1
Rottnest Island	84%	75%	84.3%	85%	
Perth Zoo	90%	95%	90%	86%	
Swan and Canning Riverpark	82.2%	85%	80.9%	85%	
National parks and other lands and waters	94.57%	90%	93%	90%	
Outcome: Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions:					
Proportion of critically endangered and endangered species and ecological communities that have a recovery plan	74.6%	72%	73%	72%	
Area of land baited for introduced predators	3,875,015 ha	3,822,539 ha	3,875,015 ha	3,875,015 ha	
Outcome: Sustainable use of forest resources:					
Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan.....	1,072,540 m ³	1,719,000 m ³	1,166,569 m ³	1,910,000 m ³	2,3
Outcome: Lands under the Department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives:					
Proportion of planned Priority 1 prescribed burns achieved	37%	55%	55%	55%	4
Proportion of South West bushfires contained to less than two hectares.....	79%	75%	75%	75%	

(a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Reports.

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is higher than the 2022-23 Budget, reflecting data drawn from 2022-23 customer surveys completed to date. The 2022-23 Estimated Actual is consistent with the 2021-22 Actual and has driven a higher Budget Target for 2023-24.
2. The 2022-23 Estimated Actual is lower than the 2022-23 Budget due to the cumulative effect of harvest shortfalls in prior years.
3. The 2023-24 Budget Target is higher than the 2022-23 Budget and the 2022-23 Estimated Actual as the 2023-24 Budget Target figure represents the total allowable cut over the full 10-year period of the FMP 2014-2023, while the 2022-23 Estimated Actual represents the cumulative harvest actually achieved.
4. The 2021-22 Actual is lower than the 2022-23 Budget as less Priority 1 prescribed burns were completed in 2021-22 due to weather conditions not satisfying the required prescribed parameters within each burn prescription.

Services and Key Efficiency Indicators

1. Visitor Services and Public Programs Provided at Kings Park and Bold Park

Provide facilities, experiences and programs to visitors to Kings Park and Bold Park for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for conservation of plants, animals and habitats.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 10,561	\$'000 11,040	\$'000 11,390	\$'000 11,432	
Less Income	4,856	6,570	6,570	6,570	
Net Cost of Service	5,705	4,470	4,820	4,862	
Employees (Full-Time Equivalents)	44	45	45	45	
Efficiency Indicators					
Average cost per visitor at Kings Park and Bold Park	\$2.29	\$2.33	\$2.41	\$2.42	

2. Visitor Services and Public Programs Provided at Rottnest Island

Provide facilities, experiences and programs to visitors to Rottnest Island for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for maintaining the built and cultural heritage of the Island while conserving natural marine and terrestrial habitats.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 54,964	\$'000 53,814	\$'000 59,250	\$'000 59,013	1
Less Income	53,021	50,824	62,061	52,136	2
Net Cost of Service	1,943	2,990	(2,811)	6,877	1,2
Employees (Full-Time Equivalents)	114	112	112	114	
Efficiency Indicators					
Average cost per visitor at Rottnest Island.....	\$129.50	\$114.50	\$91.15	\$96.74	3

Explanation of Significant Movements

(Notes)

- The 2023-24 Budget Target is higher than the 2022-23 Budget largely due to expenditure of \$3.4 million for the new Wadjemup Project. The 2022-23 Estimated Actual Total Cost of Service is higher than the 2022-23 Budget due to higher forecast operating costs, primarily associated with the higher number of forecast visitors for 2022-23, higher Consumer Price Index increases in operating costs than budgeted, and the public sector wages policy.
- The 2022-23 Estimated Actual income is higher than the 2022-23 Budget due to the recognition of \$4.5 million grant revenue from the Commonwealth Government for the National Tourism Icons Program (not budgeted for in 2022-23) and higher than budgeted own source revenue forecast for 2022-23. The higher Total Cost of Service (refer Note 1 above), is more than offset by the higher income, resulting in a lower Net Cost of Service in the 2022-23 Estimated Actual.
- The 2023-24 Budget Target and the 2022-23 Estimated Actual average cost per visitor at Rottnest Island are lower than the 2022-23 Budget primarily due to higher than expected visitor numbers.

3. Visitor Services and Public Programs Provided at Perth Zoo

Provide facilities, experiences and educational programs to visitors to the Perth Zoo for their enjoyment and appreciation of natural, cultural and heritage values, and to encourage positive behavioural change and community participation in the conservation of plants, animals and habitats.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	26,671	24,992	26,398	26,236	
Less Income	16,638	16,435	19,299	16,797	1
Net Cost of Service	10,033	8,557	7,099	9,439	2
Employees (Full-Time Equivalents)	159	152	156	152	
Efficiency Indicators					
Average cost per visitor at Perth Zoo.....	\$38.69	\$34.24	\$35.43	\$35.22	

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual income is higher than the 2022-23 Budget and the 2023-24 Budget Target due to higher than expected fundraising income to support future asset investment priorities in the Perth Zoo Master Plan.
2. The 2022-23 Budget and 2023-24 Budget Target are higher than the 2022-23 Estimated Actual due to the impact of increased costs relating to payroll and service contracts, and due to the 2022-23 Estimated Actual including higher than expected fundraising income to support future asset investment priorities.

4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark

Provide facilities, experiences and programs to visitors to the Swan and Canning Riverpark for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for conservation of plants, animals and habitats.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	16,279	17,010	17,436	17,978	
Less Income	139	482	445	440	
Net Cost of Service	16,140	16,528	16,991	17,538	
Employees (Full-Time Equivalents)	60	61	63	61	
Efficiency Indicators					
Average cost per hectare in the Swan and Canning Riverpark.....	\$2,222.89	\$2,323.14	\$2,381.32	\$2,455.34	

5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters

Provide facilities, experiences and programs to visitors to national parks and other lands and waters for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for conservation of plants and animals.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	129,481	152,162	146,386	182,787	1
Less Income.....	38,880	31,272	31,347	34,579	2
Net Cost of Service.....	90,601	120,890	115,039	148,208	1,2
Employees (Full-Time Equivalents)	560	602	602	643	
Efficiency Indicators					
Average cost per hectare in national parks and other lands and waters	\$4.10	\$4.56	\$4.34	\$4.85	

Explanation of Significant Movements

(Notes)

1. The 2023-24 Budget Target is higher compared to the 2022-23 Budget and the 2022-23 Estimated Actual primarily due to deferment of expenditure on the Murujuga National Park Access Road, Yamatji Nation Regional Agreement, and Pila Nature Reserve, additional funding for the joint management of the proposed Kennedy Range National Park and Shark Bay Terrestrial Reserves under the Plan for Our Parks initiative, and new funding relating to ongoing negotiations and mediated settlements involving the State.
2. The 2023-24 Budget Target income is higher than the 2022-23 Budget and the 2022-23 Estimated Actual due to a forecast increase in recreation and tourism revenue.

6. Conserving Habitats, Species and Ecological Communities

Develop and implement programs for the conservation of biodiversity.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	70,731	80,159	79,897	84,697	
Less Income.....	4,178	8,410	5,833	6,137	1
Net Cost of Service.....	66,553	71,749	74,064	78,560	
Employees (Full-Time Equivalents)	488	506	508	514	
Efficiency Indicators					
Average cost per hectare of wildlife habitat	\$2.24	\$2.40	\$2.37	\$2.25	

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual and the 2023-24 Budget Target are lower than the 2022-23 Budget due to a revised allocation methodology adopted by the Rottnest Island Authority.

7. Research and Conservation Partnerships

Work with the community, industry, Traditional Owners and other stakeholders to deliver research and conservation outcomes.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	21,876	26,587	26,520	26,647	
Less Income	15,290	15,214	15,209	15,801	
Net Cost of Service	6,586	11,373	11,311	10,846	
Employees (Full-Time Equivalents)	99	109	110	109	
Efficiency Indicators					
Average cost per hectare of wildlife habitat	\$0.70	\$0.80	\$0.79	\$0.71	1

Explanation of Significant Movements

(Notes)

1. The 2023-24 Budget Target average cost per hectare of wildlife habitat is lower than the 2022-23 Budget and the 2022-23 Estimated Actual due to an increase in target hectares, mainly from additional national parks and conservation reserves expected to be created under the Plan for Our Parks initiative.

8. Implementation of the Forest Management Plan

Manage State forests in accordance with the approved FMP and provide services that support forest production activities.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	19,948	21,239	22,348	57,093	1
Less Income	2,532	3,481	3,377	3,768	
Net Cost of Service	17,416	17,758	18,971	53,325	
Employees (Full-Time Equivalents)	126	136	137	186	1
Efficiency Indicators					
Average cost per hectare of forest.....	\$15.54	\$16.54	\$17.67	\$45.13	1

Explanation of Significant Movements

(Notes)

1. The 2023-24 Budget Target is higher than the 2022-23 Budget and the 2022-23 Estimated Actual due to increased spending on the implementation of the FMP 2024-2033, including the commencement of an ecological thinning program, creation of new conservation reserves in consultation with Traditional Owners, and delivery of a range of forest management activities.

9. Prescribed Burning and Fire Management

Deliver prescribed burning and fire management to protect the community and enhance natural values.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	51,531	53,173	54,108	55,190	
Less Income	3,137	1,620	1,545	1,603	
Net Cost of Service	48,394	51,553	52,563	53,587	
Employees (Full-Time Equivalents)	250	255	256	255	
Efficiency Indicators					
Average cost per hectare burnt	\$10.53	\$14.62	\$13.71	\$13.80	1

Explanation of Significant Movements

(Notes)

- The 2021-22 Actual average cost per hectare burnt is lower than the 2022-23 Budget due to higher hectares burnt (4.9 million) resulting from favourable burning conditions compared to the forecast achievement of 3.6 million hectares set in 2022-23.

10. Bushfire Suppression

Suppress bushfires that threaten or occur on lands managed by the Department.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	55,563	40,899	44,164	44,519	
Less Income	868	769	777	832	
Net Cost of Service	54,695	40,130	43,387	43,687	
Employees (Full-Time Equivalents)	117	120	121	120	
Efficiency Indicators					
Average cost per hectare burnt	\$25.62	\$13.26	\$18.38	\$17.81	1

Explanation of Significant Movements

(Notes)

- The 2023-24 Budget Target reflects the average trend of actual areas burnt over the last five financial years.

Asset Investment Program

1. The Department will continue with ongoing investment programs at the Perth Zoo, Rottnest Island, Kings Park and in national parks and other lands and waters across the State. The total Asset Investment Program over the forward estimates period is \$362.9 million. The Department's new significant projects include investment of:
 - 1.1. \$18.5 million over the forward estimates period to be spent on capital works in relation to the Wadjemup Project Stage Two, which will include memorialisation of the Burial Ground and urgent restoration works to the Quod on Rottnest Island; and
 - 1.2. \$7.3 million over 2023-24 to 2025-26 to be spent on essential start-up infrastructure to support joint management outcomes, such as for the proposed Kennedy Range National Park and Pimbee National Park, and Shark Bay Terrestrial Reserves.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
WORKS IN PROGRESS							
COVID-19 Response							
Infrastructure Stimulus Package							
Great Southern Adventure Trails	12,780	6,510	4,102	6,270	-	-	-
Monkey Mia Rejuvenation	675	509	-	166	-	-	-
Parks in the Gascoyne Region - Renewal of Visitor Access and Facilities							
	1,300	1,050	325	250	-	-	-
Parks in the Great Southern Region - Renewal of Walk and Cycle Trails							
	2,240	1,720	1,420	520	-	-	-
Parks in the Perth Metro Region - Visitor Access and Facilities Upgrades							
	2,387	1,737	682	650	-	-	-
Perth Metro Region Parks - Assets Refurbishment	643	543	57	100	-	-	-
Perth Hills Bike Trails - John Forrest National Park	1,500	1,250	1,019	250	-	-	-
Perth Zoo Café/Function Centre	21,573	20,903	19,073	670	-	-	-
Rottnest Island							
Water Network	19,441	6,541	2,775	5,900	7,000	-	-
Water Production	14,699	4,420	800	10,279	-	-	-
Other Works in Progress							
Collie Adventure Trails	9,505	8,005	2,444	1,500	-	-	-
Collie Tourism Readiness and Economic Stimulation - Wellington National Park - Parking and Tourism Facilities							
	2,471	1,871	860	600	-	-	-
COVID-19 National and World Heritage							
Miluwindi Lennard Gorge Walkway and Lookout	260	60	20	200	-	-	-
Reddell Beach Visitor Infrastructure Redevelopment	785	285	250	500	-	-	-
Election Commitments							
Beeliar Wetlands	3,000	650	558	1,560	790	-	-
Danggu Geike Gorge	1,750	1,505	874	245	-	-	-
Dwellingup Trails Gap Project	2,350	1,410	1,217	940	-	-	-
Karijini National Park Upgrades	16,000	1,700	1,032	13,300	1,000	-	-
Kimberley Wilderness Walk, Wunaamin Miliwundi Ranges							
	850	450	399	250	150	-	-
Mount Augustus Tourism Infrastructure	10,000	1,127	1,000	3,580	5,293	-	-
Murujuga National Park	5,000	1,300	1,213	3,700	-	-	-
Perth Zoo Master Plan 2040	30,000	1,620	1,500	19,930	8,450	-	-
The Gap, Tomdirrup National Park	3,300	400	384	2,900	-	-	-
Tourism Package - Peri-Urban Parks	29,100	3,984	3,075	13,216	7,600	4,300	-
Yawuru Conservation Park	4,500	534	375	2,716	1,250	-	-
Yellagonga Regional Park	6,265	1,190	1,094	4,505	570	-	-
Karratha Regional Office	5,663	5,230	4,868	433	-	-	-
Plan for Our Parks							
Additional Areas	829	279	135	275	275	-	-
Badimia Conservation Reserves	5,307	1,511	619	3,646	150	-	-
Buccaneer Archipelago	3,237	1,106	272	1,978	51	51	51
Election Commitments							
Expansion of Wellington National Park							
Preston River to Ocean and Leschenault Regional Parks (Kalgulup)							
	8,196	4,116	3,652	4,080	-	-	-
Fitzroy National Park	2,680	1,362	630	1,318	-	-	-
Fitzroy National Park (Royalties for Regions)	973	330	330	643	-	-	-
Helena and Aurora Range National Park	570	370	20	200	-	-	-
Houtman Abrolhos Islands National Park Management	11,601	11,351	4,394	250	-	-	-
Rottnest Island Authority - Electrical Infrastructure							
Upgrade	54,800	900	900	10,200	30,900	12,800	-
Rottnest Island Authority - Jetty Upgrades - Main Jetty	12,900	11,650	9,178	1,250	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
COMPLETED WORKS							
COVID-19 Response							
Biodiversity Information Office - 2022-23 Program.....	500	500	500	-	-	-	-
Infrastructure Stimulus Package							
Bibbulmun Track and Munda Biddi Trail Renewal.....	1,195	1,195	74	-	-	-	-
Cape Peron, Shark Bay - Day Use Area Upgrade.....	175	175	175	-	-	-	-
Cape Range - 'Over the Range' Walk Trail	50	50	50	-	-	-	-
Gascoyne Region Parks - Assets Refurbishment.....	550	550	81	-	-	-	-
Gloucester Tree - Power Supply Connection	225	225	165	-	-	-	-
Goldfields Esperance Parks - Assets Refurbishment	700	700	165	-	-	-	-
Gull Rock National Park - Ledge Beach Visitor Facilities ...	135	135	133	-	-	-	-
Kalbarri - Access Roads Line Marking	50	50	4	-	-	-	-
Midwest Region Parks - Assets Refurbishment.....	448	448	20	-	-	-	-
Perth Hills Bike Trails - Goat Farm and Kalamunda Circuit.....	2,000	2,000	200	-	-	-	-
Point Peron, Rockingham Lakes - Paths Upgrade	1,100	1,100	250	-	-	-	-
Serpentine National Park - Visitor Facilities Upgrade	150	150	85	-	-	-	-
Shell Beach, Shark Bay - Visitor Facilities Upgrade	500	500	277	-	-	-	-
Other Completed Works							
2023 Total Solar Eclipse	524	524	524	-	-	-	-
Botanic Gardens and Parks Authority - Asset							
Replacement - 2022-23 Program	1,000	1,000	1,000	-	-	-	-
Collie Tourism Readiness and Economic Stimulation - Collie Township - Wayfinding and Tourism Amenities	629	629	277	-	-	-	-
Conservation Land Acquisition - 2022-23 Program.....	420	420	420	-	-	-	-
COVID-19 National and World Heritage							
Lesueur Cockleshell Gully Walk Trail Upgrade	36	36	30	-	-	-	-
Monkey Mia Interpretation	40	40	40	-	-	-	-
Monkey Mia Trails and Landscape Works.....	185	185	180	-	-	-	-
Ningaloo Coast Milyering Discovery Centre Upgrade.....	150	150	150	-	-	-	-
Election Commitments							
Accessible Parks and Natureplay Western Australia	1,000	1,000	925	-	-	-	-
Kalbarri Island Rock	250	250	245	-	-	-	-
Lake Stockton	500	500	266	-	-	-	-
Fire Related Bridge Maintenance and Replacement - 2022-23 Program	2,095	2,095	2,095	-	-	-	-
Firefighting Fleet Replacement - 2022-23 Program.....	2,200	2,200	2,200	-	-	-	-
Koombana Park Facilities.....	11,404	11,404	1,408	-	-	-	-
Park Improvement							
2022-23 Program	4,700	4,700	4,700	-	-	-	-
Election Commitment - Lake Kepwari	5,166	5,166	434	-	-	-	-
William Bay National Park Tourism Infrastructure	2,500	2,500	512	-	-	-	-
Plan for Our Parks - Ningaloo Coastal Reserve.....	1,500	1,500	672	-	-	-	-
Plant and Equipment - 2022-23 Program.....	6,018	6,018	6,018	-	-	-	-
Rottneest Island Authority							
Enhancing National Tourism Icons - 2022-23 Program ..	2,637	2,637	2,637	-	-	-	-
Holiday and Tourism Facilities - 2022-23 Program.....	9,852	9,852	9,852	-	-	-	-
Tourism Road Improvement - 2022-23 Program.....	525	525	525	-	-	-	-
Tree Top Walk Web Struts Replacement.....	4,817	4,817	3,531	-	-	-	-
Yamatji Nation Regional Agreement - Trucks	630	630	486	-	-	-	-
Zoological Parks Authority							
Exhibits and Park Facilities - 2022-23 Program.....	1,248	1,248	1,248	-	-	-	-
Facilities and Equipment - Computer Equipment - 2022-23 Program.....	100	100	100	-	-	-	-
NEW WORKS							
Botanic Gardens and Parks Authority - Asset							
Replacement							
2023-24 Program	1,000	-	-	1,000	-	-	-
2024-25 Program	1,000	-	-	-	1,000	-	-
2025-26 Program	1,000	-	-	-	-	1,000	-
2026-27 Program	1,000	-	-	-	-	-	1,000
Conservation Land Acquisition							
2023-24 Program	420	-	-	420	-	-	-
2024-25 Program	420	-	-	-	420	-	-
2025-26 Program	420	-	-	-	-	420	-
2026-27 Program	420	-	-	-	-	-	420
Fire Related Bridge Maintenance and Replacement							
2023-24 Program	2,095	-	-	2,095	-	-	-
2024-25 Program	2,095	-	-	-	2,095	-	-
2025-26 Program	2,095	-	-	-	-	2,095	-
2026-27 Program	2,095	-	-	-	-	-	2,095

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Firefighting Fleet Replacement							
2023-24 Program	2,200	-	-	2,200	-	-	-
2024-25 Program	2,200	-	-	-	2,200	-	-
2025-26 Program	2,200	-	-	-	-	2,200	-
2026-27 Program	2,200	-	-	-	-	-	2,200
Park Improvement							
2023-24 Program	4,450	-	-	4,450	-	-	-
2024-25 Program	4,450	-	-	-	4,450	-	-
2025-26 Program	4,950	-	-	-	-	4,950	-
2026-27 Program	4,950	-	-	-	-	-	4,950
Plan for Our Parks							
Kennedy Range National Park and Pimbee National Park							
Park	2,307	-	-	1,078	989	240	-
Matuwa Kurarra Kurarra National Park and Lake Carnegie Nature Reserve							
.....	5,000	-	-	2,650	1,250	1,100	-
Shark Bay Terrestrial Reserves							
.....	3,530	-	-	1,536	1,840	154	-
Other							
.....	1,500	-	-	1,350	75	75	-
Plant and Equipment							
2023-24 Program	8,629	-	-	8,629	-	-	-
2024-25 Program	8,629	-	-	-	8,629	-	-
2025-26 Program	8,629	-	-	-	-	8,629	-
2026-27 Program	8,629	-	-	-	-	-	8,629
Rottneet Island Authority - Holiday and Tourism Facilities							
2023-24 Program	9,229	-	-	9,229	-	-	-
2024-25 Program	9,789	-	-	-	9,789	-	-
2025-26 Program	9,789	-	-	-	-	9,789	-
2026-27 Program	9,789	-	-	-	-	-	9,789
Rottneet Island Authority - Wadjemup Stage Two							
.....	18,501	-	-	799	4,275	13,427	-
Tourism Road Improvement							
2023-24 Program	2,025	-	-	2,025	-	-	-
2024-25 Program	2,150	-	-	-	2,150	-	-
2025-26 Program	1,150	-	-	-	-	1,150	-
2026-27 Program	2,150	-	-	-	-	-	2,150
Western Australian Feral Cat Strategy							
.....	500	-	-	500	-	-	-
Zoological Parks Authority - Animal Exhibits and Park Facilities							
2023-24 Program	2,805	-	-	2,805	-	-	-
2024-25 Program	1,905	-	-	-	1,905	-	-
2025-26 Program	1,905	-	-	-	-	1,905	-
2026-27 Program	1,905	-	-	-	-	-	1,905
Zoological Parks Authority - Facilities and Equipment - Computer Equipment							
2023-24 Program	100	-	-	100	-	-	-
2024-25 Program	100	-	-	-	100	-	-
2025-26 Program	100	-	-	-	-	100	-
2026-27 Program	100	-	-	-	-	-	100
Total Cost of Asset Investment Program	540,649	177,753	114,570	160,206	105,016	64,385	33,289
FUNDED BY							
Asset Sales			500	500	500	500	500
Capital Appropriation			56,751	89,051	69,914	36,976	5,880
Commonwealth Grants			1,730	-	-	-	-
Drawdown from the Holding Account			13,320	13,320	13,320	13,320	13,320
Internal Funds and Balances			31,535	24,061	13,589	13,589	13,589
Major Special Purpose Account(s)							
Drawdown from Royalties for Regions Fund			10,734	33,274	7,693	-	-
Total Funding			114,570	160,206	105,016	64,385	33,289

Financial Statements

Income Statement

Expenses

1. The Total Cost of Service is estimated to increase by \$84.5 million between the 2022-23 Budget and the 2023-24 Budget Year, mainly due to increased spending on the implementation of the FMP 2024-2033, the Wadjemup Project, Murujuga National Park Access Road, joint management of the proposed Kennedy Range National Park and Shark Bay Terrestrial Reserves under the Plan for Our Parks initiative, ongoing negotiations and mediated settlements involving the State, supporting Climate Resilience and Adaptive Capacity of Western Australia's Threatened Species, implementing the Western Australian Feral Cat Strategy and maintenance of infrastructure within national parks and campgrounds funded by own source revenue.

Income

2. The total income from Government is estimated to increase by \$72.9 million to \$424 million in the 2023-24 Budget Year compared to the 2022-23 Budget, largely due to additional funding provided for the above noted initiatives.

Statement of Financial Position

3. The largest asset for the Department is land held for conservation and multiple uses, reported under property, plant and equipment. Restricted cash relates to specific purpose accounts funded by external parties which represents the majority of the Department's cash holdings.

Statement of Cashflows

4. Purchase of non-current assets is expected to increase from \$140.6 million in the 2022-23 Budget to \$160.21 million in the 2023-24 Budget Year. The increase of \$19.6 million is largely the result of increased expenditure on the Wadjemup Project and various Plan for Our Parks projects.

INCOME STATEMENT (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b)	237,863	242,031	253,716	268,121	263,955	268,902	275,207
Grants and subsidies (c)	13,256	28,030	16,985	39,959	25,621	18,673	18,673
Supplies and services	125,070	126,342	131,009	169,280	127,267	123,238	122,805
Accommodation	3,919	6,698	6,168	6,792	6,821	7,858	7,902
Depreciation and amortisation	46,326	47,417	47,260	47,296	47,295	47,523	47,572
Finance and interest costs	371	536	556	834	861	907	864
Other expenses	30,800	30,021	32,203	33,310	33,482	31,419	31,711
TOTAL COST OF SERVICES	457,605	481,075	487,897	565,592	505,302	498,520	504,734
Income							
Sale of goods and services	78,720	82,996	82,488	84,789	84,968	85,156	85,576
Regulatory fees and fines	12,357	13,488	16,469	15,888	16,288	16,700	16,927
Grants and subsidies	24,807	15,978	20,512	14,283	14,283	14,233	14,233
Other revenue (d)	93,648	22,615	26,994	23,703	23,301	23,428	23,550
Total Income	209,532	135,077	146,463	138,663	138,840	139,517	140,286
NET COST OF SERVICES	248,073	345,998	341,434	426,929	366,462	359,003	364,448
INCOME FROM GOVERNMENT							
Service appropriations	291,122	301,102	291,042	371,307	306,910	301,840	307,611
Resources received free of charge	1,817	1,691	2,491	2,491	2,541	2,241	2,241
Special Purpose Account(s) (e)							
Climate Action Fund	-	1,704	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	28,349	25,664	27,347	27,811	32,054	28,972	29,016
Other appropriations	-	-	1,537	1,052	1,253	1,482	1,933
Other revenues	23,568	20,967	20,283	21,337	20,907	20,907	20,907
TOTAL INCOME FROM GOVERNMENT	344,856	351,128	342,700	423,998	363,665	355,442	361,708
SURPLUS/(DEFICIENCY) FOR THE PERIOD	96,783	5,130	1,266	(2,931)	(2,797)	(3,561)	(2,740)

- (a) Full audited financial statements are published in the Department's Annual Reports.
- (b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 2,017, 2,110 and 2,199 respectively.
- (c) Refer to the Details of Controlled Grants and Subsidies table below for further information.
- (d) The 2021-22 Actual for other revenue includes asset revaluation revenue of \$70 million.
- (e) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Aboriginal Ranger Program	5,185	10,274	10,199	13,625	19,191	15,250	15,250
City of Karratha - Murujuga National Park							
Access Road	-	11,500	-	19,000	-	-	-
Election Commitments	3,117	2,258	2,713	3,336	2,932	-	-
Environmental Defenders Office	-	75	150	75	75	-	-
Local Projects Local Jobs	125	-	-	-	-	-	-
Net Conservation Benefit	652	502	502	502	502	502	502
Plan for Our Parks	644	-	-	-	-	-	-
Swan and Canning Rivers Management and							
Community Rivercare	3,283	3,021	3,021	3,021	2,521	2,521	2,521
Wildlife Conservation	250	400	400	400	400	400	400
TOTAL	13,256	28,030	16,985	39,959	25,621	18,673	18,673

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	61,656	57,704	67,232	53,130	46,766	40,899	33,764
Restricted cash	94,237	59,257	65,157	62,545	62,545	62,545	62,545
Holding Account receivables	13,320	13,320	13,320	13,320	13,320	13,320	13,320
Receivables	16,821	16,632	17,594	18,483	19,200	18,154	16,565
Other.....	12,675	12,320	12,259	11,492	10,728	10,728	10,728
Assets held for sale	13	55	13	13	13	13	13
Total current assets	198,722	159,288	175,575	158,983	152,572	145,659	136,935
NON-CURRENT ASSETS							
Holding Account receivables	279,845	305,538	305,885	332,077	358,294	384,585	410,925
Property, plant and equipment.....	3,474,791	3,337,636	3,551,733	3,670,352	3,734,317	3,757,149	3,748,814
Receivables	119	125	119	119	119	119	119
Intangibles	1,013	2,001	876	800	800	800	800
Restricted cash	4,259	4,409	4,329	4,399	4,551	4,621	4,691
Other.....	1,327	1,847	941	941	941	941	941
Total non-current assets	3,761,354	3,651,556	3,863,883	4,008,688	4,099,022	4,148,215	4,166,290
TOTAL ASSETS	3,960,076	3,810,844	4,039,458	4,167,671	4,251,594	4,293,874	4,303,225
CURRENT LIABILITIES							
Employee provisions	50,201	48,854	50,655	50,941	51,214	51,522	51,522
Payables	20,026	12,012	20,137	20,133	20,075	19,988	19,896
Borrowings and leases	4,843	5,505	5,819	6,196	6,270	6,510	6,341
Other.....	25,430	27,930	25,440	25,450	25,460	25,460	25,460
Total current liabilities	100,500	94,301	102,051	102,720	103,019	103,480	103,219
NON-CURRENT LIABILITIES							
Employee provisions	9,471	9,541	9,471	9,471	9,471	9,471	9,471
Borrowings and leases	7,434	8,857	9,844	9,130	9,398	8,996	8,356
Other.....	9,964	8,901	9,802	9,640	9,478	9,478	9,478
Total non-current liabilities	26,869	27,299	29,117	28,241	28,347	27,945	27,305
TOTAL LIABILITIES.....	127,369	121,600	131,168	130,961	131,366	131,425	130,524
EQUITY							
Contributed equity	3,334,668	3,439,326	3,408,485	3,539,336	3,625,351	3,670,833	3,683,525
Accumulated surplus/(deficit).....	182,263	110,589	183,529	180,598	177,801	174,240	171,500
Reserves.....	315,776	139,329	316,276	316,776	317,076	317,376	317,676
Total equity	3,832,707	3,689,244	3,908,290	4,036,710	4,120,228	4,162,449	4,172,701
TOTAL LIABILITIES AND EQUITY	3,960,076	3,810,844	4,039,458	4,167,671	4,251,594	4,293,874	4,303,225

(a) Full audited financial statements are published in the Department's Annual Reports.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	252,200	262,089	251,682	331,795	267,373	262,229	267,951
Capital appropriation.....	45,836	84,150	62,000	94,390	75,331	42,481	11,522
Holding Account drawdowns.....	12,480	13,320	13,320	13,320	13,320	13,320	13,320
Special Purpose Account(s)							
Climate Action Fund.....	-	1,704	1,083	3,187	2,991	3,001	1,195
Royalties for Regions Fund							
Regional Community Services Fund.....	28,528	25,664	27,347	27,811	32,054	28,972	29,016
Regional Infrastructure and Headworks							
Fund.....	13,638	18,212	10,734	33,274	7,693	-	-
Other.....	24,830	20,966	20,342	21,336	20,906	20,906	20,907
Administered appropriations.....	-	-	1,537	1,052	1,253	1,482	1,933
Net cash provided by Government.....	377,512	426,105	388,045	526,165	420,921	372,391	345,844
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(235,694)	(241,762)	(253,281)	(267,852)	(263,696)	(268,409)	(274,864)
Grants and subsidies.....	(13,256)	(27,860)	(16,815)	(38,709)	(25,421)	(18,673)	(18,673)
Supplies and services.....	(96,283)	(111,824)	(117,186)	(154,953)	(112,554)	(105,229)	(103,998)
Accommodation.....	(4,059)	(6,918)	(6,388)	(7,012)	(7,043)	(7,857)	(7,902)
GST payments.....	(24,323)	(17,902)	(22,848)	(20,848)	(20,848)	(20,898)	(20,898)
Finance and interest costs.....	(371)	(536)	(556)	(834)	(861)	(907)	(864)
Other payments.....	(50,873)	(45,792)	(46,724)	(49,413)	(48,857)	(48,465)	(49,689)
Receipts (b)							
Regulatory fees and fines.....	12,573	13,488	16,469	15,888	16,288	16,700	16,927
Grants and subsidies.....	21,960	16,780	21,314	15,050	15,050	15,000	15,000
Sale of goods and services.....	77,490	84,307	84,650	86,950	86,667	85,913	86,332
GST receipts.....	24,653	17,905	22,853	20,851	20,851	20,903	20,903
Other receipts.....	23,142	22,271	26,578	23,359	23,469	23,369	23,491
Net cash from operating activities.....	(265,041)	(297,843)	(291,934)	(377,523)	(316,955)	(308,553)	(314,235)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(81,629)	(140,592)	(114,570)	(160,206)	(105,016)	(64,385)	(33,289)
Proceeds from sale of non-current assets.....	856	500	500	500	500	500	500
Other receipts.....	5,000	-	-	-	-	-	-
Net cash from investing activities.....	(75,773)	(140,092)	(114,070)	(159,706)	(104,516)	(63,885)	(32,789)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(6,075)	(5,248)	(5,313)	(5,418)	(5,500)	(5,588)	(5,723)
Other payments.....	(162)	(162)	(162)	(162)	(162)	(162)	(162)
Net cash from financing activities.....	(6,237)	(5,410)	(5,475)	(5,580)	(5,662)	(5,750)	(5,885)
NET INCREASE/(DECREASE) IN CASH HELD.....							
	30,461	(17,240)	(23,434)	(16,644)	(6,212)	(5,797)	(7,065)
Cash assets at the beginning of the reporting period.....	134,691	138,610	160,152	136,718	120,074	113,862	108,065
Net cash transferred to/from other agencies....	(5,000)	-	-	-	-	-	-
Cash assets at the end of the reporting period.....	160,152	121,370	136,718	120,074	113,862	108,065	101,000

(a) Full audited financial statements are published in the Department's Annual Reports.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)(b)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Regulatory Fees and Fines							
Regulatory Fees and Fines.....	364	190	190	190	190	190	190
Grants and Subsidies							
Grants and Subsidies.....	24,875	23,335	22,535	23,765	23,335	23,335	23,335
Sale of Goods and Services							
Sale of Goods and Services.....	39,812	36,739	33,104	37,504	37,504	37,504	37,504
GST Receipts							
GST Receipts on Sales.....	5,892	5,500	5,500	5,500	5,500	5,500	5,500
GST Input Credits.....	11,579	5,827	7,827	7,827	7,827	7,827	7,827
Other Receipts							
Other Receipts.....	15,445	15,047	15,050	15,200	15,303	15,377	15,377
Interest Received.....	-	1,988	-	-	-	-	-
TOTAL	97,967	88,626	84,206	89,986	89,659	89,733	89,733

(a) The moneys received and retained are to be applied to the Department's services as specified in the Budget Statements.

(b) The Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority are statutory authorities and, as a result, are excluded from the Net Appropriation Determination.

DETAILS OF ADMINISTERED TRANSACTIONS

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Fines							
Receipts from Regulatory Fees and Fines....	94	30	30	30	30	30	30
TOTAL ADMINISTERED INCOME	94	30	30	30	30	30	30
EXPENSES							
Other							
Loss on Valuation of Biological Assets (a) ...	40,039	-	-	-	-	-	-
Receipts Paid into the Consolidated Account.....	94	30	30	30	30	30	30
TOTAL ADMINISTERED EXPENSES	40,133	30	30	30	30	30	30

(a) Native forest and sandalwood biological assets were transferred to the Department on 1 July 2019. The loss on valuation of biological assets reflects the asset revaluation decrement.