

## 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	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Water and Environmental Regulation		
– Total Cost of Services .....	269,619	287,373
– Asset Investment Program .....	26,664	38,886
Biodiversity, Conservation and Attractions		
– Total Cost of Services .....	581,406	626,098
– Asset Investment Program .....	130,991	224,344

## Ministerial Responsibilities

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

# Division 41 Water and Environmental Regulation

## Part 10 Environment

### Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
Item 90 Net amount appropriated to deliver services .....	110,263	126,655	103,897	132,001	126,870	118,024	111,842
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	403	404	972	985	1,028	1,052	1,068
Total appropriations provided to deliver services .....	110,666	127,059	104,869	132,986	127,898	119,076	112,910
<b>CAPITAL</b>							
Item 158 Capital Appropriation .....	10,670	10,440	5,112	16,931	7,915	10,490	7,140
<b>TOTAL APPROPRIATIONS</b> .....	121,336	137,499	109,981	149,917	135,813	129,566	120,050
<b>EXPENSES</b>							
Total Cost of Services .....	211,497	292,924	269,619	287,373	272,709	251,860	234,473
Net Cost of Services (a).....	52,257	152,790	113,015	128,395	132,408	123,597	106,145
<b>CASH ASSETS</b> (b).....	109,196	59,919	83,613	70,089	58,079	51,733	50,677

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
<b>New Initiatives</b>					
Approvals Reform - Cross-Government Triage Team .....	-	1,049	1,081	1,111	1,145
Cockburn Sound State Environmental Policy .....	-	1,003	1,079	1,001	-
Kimberley Flood Recovery Response .....	607	625	-	-	-
Remote Essential Services Program - Licensing.....	-	418	388	-	-
Western Australian Public Sector Learning Initiative .....	-	-	(123)	(232)	(266)
<b>Ongoing Initiatives</b>					
Climate Science Initiative .....	-	425	425	-	-
Compliance Resourcing .....	-	4,953	5,370	5,382	5,516
Healthy Estuaries WA.....	-	107	479	491	504
Murujuga Rock Art Strategy and Murujuga Aboriginal Corporation Support Resourcing .....	-	358	265	-	-
Native Vegetation Policy Implementation .....	-	510	1,260	1,292	-
Rural Water Planning Program.....	-	-	1,100	-	-
Understanding How Climate Change Impacts on Western Australia's Water Resources .....	(480)	644	1,000	1,000	520
Waste Avoidance and Resource Recovery Account .....	-	3,000	-	-	-
<b>Other</b>					
Government Office Accommodation.....	(52)	(72)	(75)	(78)	(81)
Government Regional Officer Housing.....	195	246	250	254	258
Salaries and Allowances Tribunal .....	-	-	29	25	26
State Fleet Updates.....	140	234	224	218	180

## **Significant Issues Impacting the Agency**

### **Approvals Reform**

1. In December 2023, the Government announced a major overhaul of Western Australia's environmental approvals system. Led by Dr Paul Vogel and David McFerran, this review resulted in 39 recommendations to improve the approvals system. Work to deliver these priority recommendations to improve the environmental approvals system is in progress, with a focus on those with six to 12-month delivery timeframes.
2. To deliver this valuable reform work, the Department is increasing the number of reform officers to boost the Approvals Reform Team's capacity to accelerate delivery. The Department is also setting up a Cross-Government Triage Team which will work with other agencies to accelerate approvals timeframes and processes.
3. The Government is continuing to invest in the development of Environment Online as the supporting platform for water and environmental regulation approvals and licensing. Two further regulatory services, water and industry regulation licensing, are scheduled for development and delivery in 2024-25.

### **Compliance Resourcing**

4. Effective environmental and water compliance is critical in maintaining community confidence in the regulatory system. The Government has supported the use of compliance cost recovery income and additional appropriations to fund additional resources. These additional resources will improve the Department's capability in dealing with the increasingly significant and complex compliance issues across both the environment and water portfolios.

### **Cockburn Sound State Environmental Policy**

5. The protection of the Cockburn Sound environmental values and associated cultural and social values requires an update to the State Environmental Policy. This update will leverage the Government's investment into a comprehensive program of scientific studies undertaken through the Western Australian Marine Science Institution's Westport Marine Science Program, which provides a contemporary understanding of the Cockburn Sound environment.

### **Understanding How Climate Change Impacts on Western Australia's Water Resources**

6. Climate change is significantly impacting our water resources, especially in the southwest of Western Australia. Communicating up-to-date climate change science and guidance provides a shared understanding that can assist the water sector. Building on the progress made towards developing and communicating new climate science guidelines for the water sector and making climate projection data accessible, the Government is investing in further hydroclimate research and the development of improved communication tools.

### **Native Vegetation Policy Implementation**

7. To continue the implementation of the Native Vegetation Policy for Western Australia, additional funding has been allocated to complete the program of work, including new and updated State policy, regional planning and data outputs, and services to improve the business practices, coordination and governance underpinning these.

### **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 Environmental Protection Authority (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	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Water Information and Advice .....	26,445	32,631	31,085	29,639	28,718	28,681	27,570
2. Water Planning, Allocation and Optimisation.....	35,144	41,413	40,469	41,462	38,172	38,435	43,546
3. Water Regulation, Licensing and Industry Governance .....	17,630	19,236	21,331	22,306	21,819	22,444	21,381
4. Environmental Regulation.....	44,451	48,393	52,931	59,140	57,972	58,254	54,580
5. Water and Environment Policy .....	28,426	46,495	36,088	53,513	55,748	42,842	28,630
6. Waste Strategies .....	36,121	76,266	52,979	48,104	36,556	25,845	24,776
7. Environmental Impact Assessment Services to the EPA.....	16,706	20,852	25,379	23,726	23,860	24,958	23,956
8. Environmental Management Services to the EPA .....	4,053	5,384	5,535	4,883	4,910	5,199	4,942
9. Compliance Monitoring Services to the Minister .....	2,521	2,254	3,822	4,600	4,954	5,202	5,092
<b>Total Cost of Services.....</b>	<b>211,497</b>	<b>292,924</b>	<b>269,619</b>	<b>287,373</b>	<b>272,709</b>	<b>251,860</b>	<b>234,473</b>

**Outcomes and Key Effectiveness Indicators <sup>(a)</sup>**

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Western Australia’s growth and development is supported by the sustainable management of water resources for the long-term benefit of the State:</b>					
Proportion of stakeholders who perceive the Department to be effectively managing the State’s water as a resource for sustainable, productive use .....	58%	55%	63%	65%	1
Proportion of priority growth areas that have a water supply planning strategy .....	57%	100%	100%	33%	2
<b>Outcome: Emissions, discharges and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment:</b>					
Percentage of regulatory compliance activities completed as planned .....	100%	100%	70%	100%	3
Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months.....	22%	40%	20%	40%	4
<b>Outcome: Development and implementation of strategic policy and legislation that promoted sustainable environmental outcomes:</b>					
Percentage of advice and recommendations that met Ministerial approval, without the need for significant modification .....	99%	95%	95%	95%	
<b>Outcome: Waste avoided and the recovery of materials from landfill maximised:</b>					
Percentage of municipal solid waste reported as diverted from landfill through recycling compared to waste strategy target in the Perth Metropolitan Region <sup>(b)</sup> .....	36%	65%	35%	65%	5
Percentage of commercial and industrial waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target <sup>(b)</sup> .....	45%	70%	45%	70%	6
Percentage of construction and demolition waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target <sup>(b)</sup> .....	85%	75%	85%	75%	7
<b>Outcome: Quality advice to the EPA and the Minister on significant proposals and environmental issues:</b>					
The EPA’s satisfaction with the Department’s Environmental Impact Assessment (EIA) services, during the year, in line with best practice principles of EIA.....	96%	82%	90%	90%	
Percentage of project-specific conditions which did not require significant change following the appeal process.....	98%	82%	90%	90%	
Percentage of assessments that met agreed timelines .....	80%	75%	77%	78%	
The EPA’s satisfaction with the Department’s provision of environmental management services during the year.....	97%	82%	82%	85%	8
<b>Outcome: Compliance with Ministerial statement implementation conditions are monitored effectively:</b>					
The number of Ministerial statements audited compared to targets .....	42%	90%	20%	100%	9

(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 2022-23 Actual is based on the published Waste and Recycling in Western Australia 2021-22 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 2023-24 Estimated Actual is based on provisional data in the draft Waste and Recycling in Western Australia 2022-23 report. The 2023-24 Budget and 2024-25 Budget Target are based on the applicable Waste Strategy 2030 targets.

## Explanation of Significant Movements

(Notes)

1. A further improvement in stakeholder perceptions is anticipated in 2024-25 with the ongoing reforms through the Department's portfolio operating model driving business improvement, transformational initiatives and a range of senior appointments. This is alongside the Department's focus on Approvals Reform, climate change, green energy, waste, and stakeholder engagement.
2. The 2024-25 Budget Target of 33% represents the first year of a three-year planning cycle of new priority areas, representing completion of three priority growth areas out of the nine priority growth areas planned over 2024-25 to 2026-27.
3. The 2023-24 Estimated Actual has decreased compared to the 2023-24 Budget due to the diversion of resources to deliver the compliance and enforcement assurance program of works. The 2024-25 Budget Target has increased compared to the 2023-24 Estimated Actual due to the diversion of resources back to continue with the normal regulatory compliance activities.
4. The 2023-24 Estimated Actual has decreased compared to the 2023-24 Budget due to the diversion of resources to deliver the compliance and enforcement assurance program of works.
5. 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 has only marginally decreased. Several factors have influenced this outcome, including disruptions to material recovery facility operations, market-related pressures on processors and lower availability of supplies and services (for example, 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. The 2024-25 Budget Target is set against the Waste Strategy 2030 target set for 2023-24.
6. The commercial and industrial waste recovery rate is lower in the 2023-24 Estimated Actual than the 2023-24 Budget and unchanged from the 2022-23 Actual. There are likely to be significant opportunities to improve performance against the recovery rate target with increased recovery of organics through better practices of waste minimisation, increased resource recovery and reduced contamination of recyclables and organics. The 2024-25 Budget Target is set against the Waste Strategy 2030 target set for 2023-24.
7. The recovery rate for construction and demolition waste is likely to be overstated due to the stockpiling of waste, which acts to increase the reported overall diversion rate. The 2024-25 Budget Target is set against the Waste Strategy 2030 target set for 2023-24.
8. The 2023-24 Estimated Actual for the EPA's satisfaction with the Department's provision of environmental management services during the year is held at the 2023-24 Budget level and is a prudent forecast in view of the recent performance to date.
9. The number of Ministerial statements is forecast to be lower in the 2023-24 Estimated Actual compared to the 2023-24 Budget due to the diversion of resources to deliver compliance and enforcement assurance program of works.

**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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 26,445	\$'000 32,631	\$'000 31,085	\$'000 29,639	1
Less Income .....	5,522	11,089	5,291	3,550	2
Net Cost of Service .....	20,923	21,542	25,794	26,089	
<b>Employees (Full-Time Equivalents) .....</b>	<b>128</b>	<b>135</b>	<b>139</b>	<b>139</b>	
<b>Efficiency Indicators</b>					
Proportion of statutory referrals from decision-making authorities where advice is provided within target timeframes .....	89%	95%	95%	95%	
Average cost per referral assessment .....	\$6,046	\$7,371	\$6,484	\$6,641	3
Average cost per water measurement site managed .....	\$6,638	\$7,414	\$7,966	\$7,419	4

**Explanation of Significant Movements**

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Actual and the 2023-24 Estimated Actual is mainly due to a reflow of Rural Water Planning program grant costs, additional expenditure for the Kimberley flood recovery response, and changes in cost allocations applied to minor shared cost items impacting all services.
2. The decrease in income between the 2023-24 Budget and the 2023-24 Estimated Actual and the 2024-25 Budget Target is due to a change in the allocation of income applied to the waste levy and Commonwealth Government grants and subsidies (Commonwealth National Water Grid Fund and the Indian Ocean Territories program).
3. The decrease in the average cost per referral assessment between the 2023-24 Budget and the 2023-24 Estimated Actual is due to lower cost allocations relating to the Commonwealth Government National Water Grid Fund, deferral of costs for the Rural Water Planning program and Rural Water Grants, with the volume of referral assessments forecast remaining relatively the same.
4. The increase in the average cost per water measurement site managed between the 2022-23 Actual and the 2023-24 Estimated Actual is mainly due to higher cost allocations resulting from a reflow of Rural Water Planning program costs, additional expenditure for the Kimberley flood recovery response, and changes in cost allocations applied to minor shared cost items impacting all services, with a reduction in the number of sites forecast to be managed.



## 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	35,144	41,413	40,469	41,462	1
Less Income .....	6,018	11,561	6,965	6,927	2
Net Cost of Service .....	29,126	29,852	33,504	34,535	
<b>Employees (Full-Time Equivalents) .....</b>	171	180	180	182	
<b>Efficiency Indicators</b>					
Average cost per plan, report or guidance document to support water planning, allocation and optimisation .....	\$243,074	\$409,599	\$307,703	\$321,012	3
Average cost per hour of scientific support for water planning, allocation and optimisation .....	\$197	\$198	\$209	\$214	

### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Actual and the 2023-24 Estimated Actual is mainly due to additional expenditure relating to Perth and Peel Regional Planning, changes in timing of Royalties for Regions program of works relating to Healthy Estuaries WA, and Watering WA, implementing the Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan, and delivery of timing of the Rebuild of Australind Jetty project.
2. The decrease in income from the 2023-24 Budget to the 2023-24 Estimated Actual and 2024-25 Budget Target is due to changes to better attribute income between water and environmental services.
3. The increase in the average cost between the 2022-23 Actual and the 2023-24 Estimated Actual is due to higher cost allocations with a lower number of plans, reports, or guidance documents forecast to be completed. The decrease in the average cost between the 2023-24 Budget, the 2023-24 Estimated Actual and the 2024-25 Budget Target is mainly due to lower cost allocations resulting from the timing of delivery of the Rebuild of Australind Jetty project, Gnamagara Groundwater Allocation Plan and program of works relating to Greening Our Communities. The number of documents forecast to be completed supporting water planning, allocation and optimisation activities will remain the same.

### 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 17,630	\$'000 19,236	\$'000 21,331	\$'000 22,306	1
Less Income .....	2,981	965	718	422	2
Net Cost of Service .....	14,649	18,271	20,613	21,884	
<b>Employees (Full-Time Equivalents) .....</b>	117	128	128	129	
<b>Efficiency Indicators</b>					
Average cost of assessing a water licence application by risk assessment category:					
Low risk .....	\$4,018	\$4,242	\$4,855	\$4,742	3
Medium risk .....	\$5,357	\$5,656	\$6,474	\$6,323	3
High risk.....	\$6,697	\$7,070	\$8,092	\$7,904	3
Average time taken (days) to assess a licence application by risk assessment category:					
Low risk .....	43	65	65	65	4
Medium risk .....	57	75	75	75	4
High risk.....	85	95	95	95	4
Average cost of compliance monitoring and enforcement action .....	\$206	\$177	\$459	\$487	5

#### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Services between the 2022-23 Actual, 2023-24 Budget and the 2023-24 Estimated Actual is mainly due to timing of costs relating to water licence and permit application assessments for the mining and public water supply sectors, and changes in cost allocations for shared-cost items to ensure they are consistently applied, fair and reasonable.
2. The decrease in income from the 2022-23 Actual to the 2023-24 Estimated Actual and 2024-25 Budget Target is mainly due to a reduction in water regulation fees reflecting the change in the accounting treatment of fees received in advance and updated volumes.
3. The average cost of assessing a water licence application by risk assessment category increased between the 2023-24 Budget and the 2023-24 Estimated Actual mainly due to better attributing costs between water and environmental services. A lower number of water licence assessments is also forecast.
4. The average time taken to assess a licence application by risk assessment category was lower in the 2022-23 Actual compared to the 2023-24 Estimated Actual due to the successful implementation of the water licensing backlog action plan and several other water licensing business performance initiatives. The average time taken to assess a licence application by risk assessment category for the 2023-24 Budget, 2023-24 Estimated Actual and the 2024-25 Budget Target are long-standing fixed performance targets.
5. The increase in the average cost of compliance monitoring and enforcement action from the 2022-23 Actual compared to the 2023-24 Estimated Actual and the 2024-25 Budget Target is due to higher cost allocations with a lower number of compliance monitoring and enforcement actions forecast.

#### 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	44,451	48,393	52,931	59,140	1
Less Income .....	59,704	66,454	60,772	62,663	
Net Cost of Service .....	(15,253)	(18,061)	(7,841)	(3,523)	
<b>Employees (Full-Time Equivalents) .....</b>	<b>269</b>	<b>296</b>	<b>299</b>	<b>300</b>	
<b>Efficiency Indicators</b>					
Average cost per works approval and licence application .....	\$73,244	\$56,014	\$75,787	\$76,556	2
Average cost per native vegetation clearing permit application .....	\$33,764	\$60,594	\$38,274	\$49,695	3

#### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Actual and the 2023-24 Estimated Actual is mainly due to a reflow of Native Vegetation Policy implementation, Establishing and Maintaining Vegetation Offsets Account expenditure, and additional resourcing costs for noise regulation assessments and compliance resourcing requirements. The increase in Total Cost of Service between the 2023-24 Estimated Actual and the 2024-25 Budget Target is due to a reflow of Establishing and Maintaining Vegetation Offsets Account expenditure and timing of the compliance resourcing program of works.
2. The increase in the average cost per works approval and licence application between the 2023-24 Budget and the 2023-24 Estimated Actual is due to higher cost allocations resulting from compliance resourcing, the Commonwealth Government Indian Ocean Territories program, which is more than offset by a reduction in the number of works approval and licence applications forecast to be decided.
3. The increase in the average cost per native vegetation clearing permit application between the 2022-23 Actual and the 2023-24 Estimated Actual is due to additional resourcing costs for compliance resourcing, the Commonwealth Government Indian Ocean Territories program, and reflow of expenses for Native Vegetation Policy implementation, despite a small increase in the number of permit applications forecast to be decided. The decrease in the average cost between the 2023-24 Budget and the 2023-24 Estimated Actual is mainly due to the deferral of costs relating to Establishing and Maintaining Vegetation Offsets Account as well as an increase in the number permit applications forecast to be decided. The increase in the average cost between the 2023-24 Estimated Actual and the 2024-25 Budget Target is mainly due to the deferral of costs relating to Establishing and Maintaining Vegetation Offsets Account from 2023-24 into 2024-25, with the number of permit applications forecast to be decided remaining relatively the same.

## 5. Water and Environment Policy

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	28,426	46,495	36,088	53,513	1
Less Income .....	16,725	8,037	13,927	13,277	2
Net Cost of Service .....	11,701	38,458	22,161	40,236	
<b>Employees (Full-Time Equivalents) .....</b>	109	95	107	109	3
<b>Efficiency Indicators</b>					
Average cost per hour of policy advice and recommendations .....	\$328	\$489	\$347	\$432	4

### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Actual and the 2023-24 Estimated Actual is mainly due to reflows of Clean Energy Future Fund, Carbon Innovation Grants Program, Native Vegetation Rehabilitation Scheme expenditure and additional expenditure relating to Urban Greening Grants and Green Approvals Transmission. The decrease in the Total Cost of Service between the 2023-24 Budget and the 2023-24 Estimated Actual is mainly due to the deferral of costs relating to the Clean Energy Future Fund, Carbon Innovation Grant Program, Native Vegetation Policy implementation, Exmouth Gulf taskforce, and the First Nations Climate Resilience Fund. As a result, the Total Cost of Service increased for the 2024-25 Budget Target.
2. The increase in income between the 2023-24 Budget and the 2023-24 Estimated Actual is mainly due to timing of receipts for the Pilbara Environmental Offsets Fund.
3. The increase in full-time equivalents between the 2023-24 Budget and the 2023-24 Estimated Actual relates to additional resourcing to develop a whole-of-government Emissions Monitoring System and under the Sectoral Emissions Reduction Strategies, the Green Approvals Transmission and Clean Energy Future Fund initiatives.
4. The decrease in the average cost per hour of policy advice and recommendation between the 2023-24 Budget and the 2023-24 Estimated Actual is mainly due to the deferral of costs relating to the Clean Energy Future Fund, Carbon Innovation Grant Program, Native Vegetation Policy implementation, Exmouth Gulf taskforce, and the First Nations Climate Resilience Fund. As a result, the average cost per hour of policy advice and recommendations increased for the 2024-25 Budget Target.

## 6. Waste Strategies

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	36,121	76,266	52,979	48,104	1
Less Income .....	46,168	35,312	43,638	47,870	2
Net Cost of Service .....	(10,047)	40,954	9,341	234	
<b>Employees (Full-Time Equivalents) .....</b>	89	84	84	80	
<b>Efficiency Indicators</b>					
Cost of landfill levy compliance as a percentage of landfill levy income collected .....	1.6%	1.5%	1.5%	1.4%	

### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Actual and the 2023-24 Estimated Actual is mainly due to reflow of grant funding for e-Waste Ban to Landfill, Food Waste for Healthy Soils, the Waste Avoidance and Resource Recovery program of works, and the State-funded expenditure for the National Partnership on Recycling Infrastructure program. Similarly, the decrease in Total Cost of Service between the 2023-24 Budget and the 2023-24 Estimated Actual is due to the deferral of expenditure of the same programs.
2. The increase in income between the 2023-24 Budget and the 2023-24 Estimated Actual is mainly due to timing of funding for the works relating to National Partnership on Recycling Infrastructure and the Food Waste for Healthy Soils program. The increase in income between the 2023-24 Estimated Actual and the 2024-25 Budget Target is due to an approved increase in the waste levy rate from 1 July 2024, with updated waste levy projected volumes and timing of works relating to National Partnership on Recycling Infrastructure program.

## 7. Environmental Impact Assessment Services to the EPA

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	16,706	20,852	25,379	23,726	1
Less Income .....	22,089	5,692	23,949	23,774	2
Net Cost of Service .....	(5,383)	15,160	1,430	(48)	
<b>Employees (Full-Time Equivalents) .....</b>	94	100	100	100	
<b>Efficiency Indicators</b>					
Cost per standardised unit of assessment output.....	\$79,177	\$69,506	\$84,597	\$79,087	3

**Explanation of Significant Movements**

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Actual and the 2023-24 Estimated Actual is mainly due to additional resources for the Green Energy Approvals team and the Approvals Reform initiative to undertake a rapid assessment of the current environmental approvals system.
2. The increase in income between the 2023-24 Budget and the 2023-24 Estimated Actual is mainly attributed to fees relating to Part IV of the *Environmental Protection Act 1986* and income relating to Green Energy Approvals.
3. The increase in cost per standardised unit of assessment output between the 2023-24 Budget and the 2023-24 Estimated Actual is mainly due to higher cost allocations resulting from the Green Energy Approvals Team and the Approvals Reform rapid assessment program of works, with the number of standardised unit of assessments forecast to remain the same.

**8. Environmental Management Services to the EPA**

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 4,053	\$'000 5,384	\$'000 5,535	\$'000 4,883	1
Less Income .....	33	581	487	464	2
Net Cost of Service .....	4,020	4,803	5,048	4,419	
<b>Employees (Full-Time Equivalents) .....</b>	20	24	24	23	
<b>Efficiency Indicators</b>					
Cost per standardised unit of environmental management services output.....	\$26,151	\$53,838	\$55,348	\$48,827	3

**Explanation of Significant Movements**

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Actual and the 2023-24 Estimated Actual is mainly due to additional resourcing costs for the Green Energy Approvals Team. The decrease in Total Cost of Service between the 2023-24 Estimated Actual and the 2024-25 Budget Target is mainly due to the cessation of short-term resourcing costs of regulatory approvals for Part IV of the *Environmental Protection Act 1986* applications and assessments and lower expenditure for the Green Energy Approvals Team.
2. The increase in income between the 2022-23 Actual and the 2023-24 Estimated Actual is due to a change in income allocation between water and environmental services. The decrease in income between the 2023-24 Budget and the 2023-24 Estimated Actual is due a change in income allocation applied to waste levy revenue and other revenue items to better attribute income between water and environmental services.
3. The increase in cost per standardised unit of environmental management services output from the 2022-23 Actual to the 2023-24 Estimated Actual is due to a lower number of units forecast to be completed, more than offset by the additional resourcing costs for Green Energy Approvals Team. The decrease in cost between the 2023-24 Estimated Actual and the 2024-25 Budget Target is due to lower cost allocations relating to the cessation of short-term resourcing costs of regulatory approvals for Part IV of the *Environmental Protection Act 1986* applications and assessments and lower expenditure for the Green Energy Approvals Team, with the volume of standardised units output forecast to remain the same.

## 9. Compliance Monitoring Services to the Minister

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	2,521	2,254	3,822	4,600	1
Less Income .....	nil	443	857	31	2
Net Cost of Service .....	2,521	1,811	2,965	4,569	
<b>Employees (Full-Time Equivalents) .....</b>	18	25	28	40	3
<b>Efficiency Indicators</b>					
Average cost per environmental audit completed.....	\$148,276	\$37,574	\$477,720	\$76,663	4

### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Actual and the 2023-24 Estimated Actual and between the 2023-24 Budget and the 2023-24 Estimated Actual is mainly due to the additional resourcing costs for compliance resourcing and the Commonwealth Government Indian Ocean Territories program. The increase in Total Cost of Service between the 2023-24 Estimated Actual and the 2024-25 Budget Target is due to additional compliance resourcing expenditure.
2. The increase in income between the 2023-24 Budget and the 2023-24 Estimated Actual is due to increased revenue for compliance resourcing and Commonwealth Government funding for the Indian Ocean Territories program. The decrease in income between the 2023-24 Estimated Actual and the 2024-25 Budget Target is due to cessation of Commonwealth Government funding for the Indian Ocean Territories program.
3. The increase in full-time equivalents between the 2022-23 Actual and the 2023-24 Budget and the 2023-24 Estimated Actual is due to additional resources to support compliance and enforcement activities and increased funding from the Commonwealth Government to support the Indian Ocean Territories program. The increase in full-time equivalents between the 2023-24 Estimated Actual and the 2024-25 Budget Target is due to additional resources to support compliance activities.
4. The increase in average cost per environmental audit completed between the 2022-23 Actual and the 2023-24 Budget and between the 2023-24 Budget and the 2023-24 Estimated Actual is due to higher cost allocations resulting from compliance resourcing and Commonwealth Government Indian Ocean Territories program expenditure with a prudent lower number of environmental audits forecast to be completed. The decrease in average cost per environmental audit completed between the 2023-24 Estimated Actual and the 2024-25 Budget Target is due to higher cost allocations resulting from compliance and enforcement monitoring costs with the number of environmental audits forecast to be completed held at 2023-24 Budget levels.

## Asset Investment Program

1. The Department will continue with ongoing investment programs across the State. The total Asset Investment Program for 2024-25 is \$38.9 million and \$43.6 million over the outyears. This investment supports the delivery of the Department's services and rolling program to update plant, equipment and computer software and delivery of the groundwater investigation, water modelling and bores monitoring programs. The Department's projects include:
  - 1.1. \$17.6 million over the forward estimates period as part of the Replace and Maintain Monitoring Bores rolling program to ensure that monitoring bores are serviceable, safe, and provide the ability to collect accurate water data for the sustainable management of water resources in Western Australia;
  - 1.2. \$16.3 million in 2024-25 for Environment Online to build a 'one stop shop' portal to perform business with the Department for environmental-related approvals;
  - 1.3. \$15.3 million over the forward estimates period for the State Groundwater Investigation Program to undertake targeted groundwater investigations and data analysis across Western Australia, to ensure Government and industry have timely knowledge of water resources;
  - 1.4. \$8.8 million over the forward estimates period on the acquisition of Priority 1 land adjacent to public drinking water supply areas;
  - 1.5. \$6 million over the forward estimates period for the Replace and Maintain River Gauging Stations rolling program that enables the reliable collection and provision of essential water data to inform the sustainable management of surface water resources;
  - 1.6. \$3.4 million in 2024-25 and \$1.8 million over the outyears, as part of the Rural Water Planning Program, on critical agriculture area dams infrastructure and on the development and upgrading of water infrastructure to maintain these supplies into the future; and
  - 1.7. \$2.1 million over the forward estimates period as part of the Native Vegetation Policy implementation to develop the specifications for a new Western Australian vegetation extent dataset.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Environment Online.....	38,572	22,257	7,460	16,315	-	-	-
Land Acquisition - Land Purchase Priority 1 Areas .....	8,777	3	-	2,374	1,000	4,400	1,000
Native Vegetation Extent Mapping .....	2,233	182	182	1,426	625	-	-
Plant, Equipment and Minor Works .....	10,946	5,871	790	2,630	975	735	735
Replace and Maintain Monitoring Bores.....	32,496	14,900	4,024	5,524	4,024	4,024	4,024
Replace and Maintain River Gauging Stations.....	14,135	8,119	1,504	1,504	1,504	1,504	1,504
Rural Water Planning Program.....	7,541	2,275	1,990	3,426	1,840	-	-
State Groundwater Investigation Program.....	34,235	18,966	5,154	3,983	3,984	3,651	3,651
Water Modelling .....	12,761	6,636	1,408	1,704	1,605	1,408	1,408
<b>COMPLETED WORKS</b>							
Information Management and Equipment - Telemetered							
Water Meter Program .....	250	250	250	-	-	-	-
National Water Grid Fund.....	1,523	1,523	913	-	-	-	-
Rebuild of Australind Jetty.....	3,000	3,000	2,989	-	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>166,469</b>	<b>83,982</b>	<b>26,664</b>	<b>38,886</b>	<b>15,557</b>	<b>15,722</b>	<b>12,322</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			4,260	10,998	6,949	9,484	6,084
Commonwealth Grants.....			913	-	-	-	-
Holding Account .....			6,293	7,753	6,238	6,238	6,238
Internal Funds and Balances.....			12,774	6,338	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			50	11,601	530	-	-
Royalties for Regions Fund .....			2,374	2,196	1,840	-	-
<b>Total Funding.....</b>			<b>26,664</b>	<b>38,886</b>	<b>15,557</b>	<b>15,722</b>	<b>12,322</b>



## Financial Statements

### Income Statement

#### *Expenses*

1. Total Cost of Services is estimated to increase by \$17.8 million (7%) for the 2024-25 Budget Year compared with the 2023-24 Estimated Actual. This is mainly due to increased spending on new initiatives such as the Cross-Government Triage Team under Approvals Reform and the Cockburn Sound State Environmental Policy. Ongoing initiatives will also increase spending including, Understanding How Climate Change Impacts on Western Australia's Water Resources, Climate Science Initiative, compliance and enforcement assurance program of works, impact of the public sector wages policy, Waste Avoidance and Resource Recovery grants, and Native Vegetation Policy implementation. Other increases relate to deferral of expenditure from 2023-24 to 2024-25, including the Establishing and Maintaining Vegetation Offsets Account, National Partnership on Recycling Infrastructure, and Clean Energy Future Fund.

#### *Income*

2. The total income from Government for the 2024-25 Budget Year is expected to increase by \$31 million (26%) compared to the 2023-24 Estimated Actual, mainly due to additional funding for the compliance and enforcement assurance program of works, implementation of the approvals reform Cross-Government Triage Team, Cockburn Sound State Environmental Policy, Kimberley Flood Recovery Response, Green Approvals Transmission, and a reflow of funds from 2023-24 to 2024-25 for National Partnership on Recycling Infrastructure (State-funded component), Clean Energy Future Fund, and the Native Vegetation Rehabilitation Scheme.
3. Income from sources outside of Government for the 2024-25 Budget Year is expected to increase by \$2.4 million (2%) mainly from revised landfill (waste) levy estimates, partially offset by a reduction of Commonwealth Government funding for the National Partnership on Recycling Infrastructure.

### Statement of Financial Position

4. Total assets is estimated to increase by \$16.4 million (2%) for the 2024-25 Budget Year compared with the 2023-24 Estimated Actual. This reflects a drawing down from cash at bank for carryover of programs from 2023-24, including the e-Waste Ban to Landfill, Waste Avoidance and Resource Recovery, Environment Online and the Clean Energy Future Fund.

### Statement of Cashflows

5. The decrease in cash balances of \$13.5 million (16%) for the 2024-25 Budget Year compared with the 2023-24 Estimated Actual is due to increased employee benefits from the public sector wages policy, compliance and enforcement assurance program of works and Green Approvals Transmission, a reflow of the Clean Energy Future Fund, a reflow of the National Partnership on Recycling Infrastructure grant program (State-funded component). This is offset by increases in the revenue projections of the landfill (waste) levy, service appropriation and receipts paid to the Consolidated Account.

**INCOME STATEMENT (a)**  
**(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	120,753	134,455	135,119	143,659	142,723	142,322	134,001
Grants and subsidies (c) .....	21,383	77,782	49,096	51,304	45,318	29,973	20,460
Supplies and services .....	41,793	46,828	48,315	58,529	50,953	45,911	46,470
Accommodation .....	9,938	9,460	9,410	9,409	9,123	9,109	9,024
Depreciation and amortisation .....	11,010	14,738	14,954	15,038	15,053	15,061	15,065
Finance and interest costs .....	90	163	197	246	243	220	176
Other expenses .....	6,530	9,498	12,528	9,188	9,296	9,264	9,277
<b>TOTAL COST OF SERVICES .....</b>	<b>211,497</b>	<b>292,924</b>	<b>269,619</b>	<b>287,373</b>	<b>272,709</b>	<b>251,860</b>	<b>234,473</b>
<b>Income</b>							
Sale of goods and services .....	4,258	4,595	4,595	4,640	4,640	4,725	4,725
Regulatory fees and fines .....	48,719	43,568	47,329	48,682	48,830	48,869	48,934
Grants and subsidies .....	7,639	5,849	18,558	2,051	319	319	319
Landfill levy .....	91,490	77,600	77,600	95,000	79,800	69,000	69,000
Other revenue .....	7,134	8,522	8,522	8,605	6,712	5,350	5,350
<b>Total Income .....</b>	<b>159,240</b>	<b>140,134</b>	<b>156,604</b>	<b>158,978</b>	<b>140,301</b>	<b>128,263</b>	<b>128,328</b>
<b>NET COST OF SERVICES .....</b>	<b>52,257</b>	<b>152,790</b>	<b>113,015</b>	<b>128,395</b>	<b>132,408</b>	<b>123,597</b>	<b>106,145</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	110,666	127,059	104,869	132,986	127,898	119,076	112,910
Resources received free of charge .....	3,256	3,055	3,276	3,276	3,276	3,276	3,276
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund .....	1,648	2,412	2,410	2,396	2,094	46	46
Regional Infrastructure and Headworks							
Fund .....	6,342	6,716	6,598	9,245	6,729	6,741	6,754
Other revenues .....	3,526	1,126	1,126	1,349	2,162	2,914	2,914
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>125,438</b>	<b>140,368</b>	<b>118,279</b>	<b>149,252</b>	<b>142,159</b>	<b>132,053</b>	<b>125,900</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>73,181</b>	<b>(12,422)</b>	<b>5,264</b>	<b>20,857</b>	<b>9,751</b>	<b>8,456</b>	<b>19,755</b>

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 1,015, 1,089 and 1,102 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Carbon Innovation Grants Program.....	-	2,900	131	3,066	4,571	4,139	1,095
Clean Energy Future Fund .....	2,813	5,539	1,326	2,376	9,197	9,905	4,536
Clean Western Australia - Waste Paper and Cardboard Processing .....	-	15,000	2,269	6,404	6,327	-	-
Climate Action Fund - Urban Greening Grants .....	-	1,250	1,250	2,500	-	-	-
Commonwealth Grants							
Food Waste for Healthy Soils .....	750	1,875	3,250	1,625	-	-	-
National Partnership on Recycling Infrastructure .....	3,499	8,254	11,386	-	-	-	-
Contaminated Sites Management Account Grants .....	255	208	208	208	208	208	208
E-Waste to Landfill Ban .....	-	8,629	4,459	6,436	-	-	-
Establishing and Maintaining Vegetation Offsets Account .....	231	3,600	367	4,033	4,100	4,100	3,000
Keep Australia Beautiful Council WA .....	177	-	-	-	-	-	-
Murujuga Aboriginal Corporation Resourcing .....	95	195	195	455	265	-	-
Native Vegetation Rehabilitation Scheme .....	981	3,830	3,830	3,831	2,164	-	-
Offset Fund for Recovery .....	-	1,350	1,350	1,350	1,348	-	-
Other Grants .....	100	-	-	-	-	-	-
Pilbara Environmental Offsets Fund .....	16	3,164	3,164	3,167	3,167	3,167	3,167
Royalties for Regions - Healthy Estuaries WA....	25	-	-	-	-	-	-
Rural Water Grants .....	-	687	1,087	687	687	687	687
Rural Water Planning Program.....	1,310	793	1,048	790	-	-	-
Small Election Commitments - Greening Our Community .....	169	-	552	-	-	-	-
Statewide Water Efficiency Measures .....	47	50	50	50	-	-	-
Waste Avoidance and Resource Recovery Account.....	6,683	9,807	8,182	12,000	8,000	7,500	7,500
Waste Export Ban .....	3,499	10,234	4,575	1,909	5,017	-	-
Water Innovation Partnership .....	200	267	267	267	267	267	267
Water Sensitive Cities Australia .....	150	150	150	150	-	-	-
Western Australian Climate Policy .....	383	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>21,383</b>	<b>77,782</b>	<b>49,096</b>	<b>51,304</b>	<b>45,318</b>	<b>29,973</b>	<b>20,460</b>

**STATEMENT OF FINANCIAL POSITION (a)**  
**(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets.....	11,448	17,343	6,792	4,154	3,920	4,035	4,140
Restricted cash.....	94,440	39,183	73,073	61,747	49,531	43,070	41,909
Holding Account receivables .....	7,043	9,238	7,043	7,043	7,043	7,043	7,043
Receivables.....	38,990	25,945	38,990	39,498	39,498	39,498	39,498
Other.....	3,151	1,907	3,151	3,151	3,151	3,151	3,151
<b>Total current assets.....</b>	<b>155,072</b>	<b>93,616</b>	<b>129,049</b>	<b>115,593</b>	<b>103,143</b>	<b>96,797</b>	<b>95,741</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	81,852	87,352	90,513	97,798	106,613	115,436	124,263
Property, plant and equipment.....	432,036	339,806	418,463	421,156	415,305	411,040	404,936
Intangibles .....	31,482	49,537	43,218	62,663	62,838	62,191	61,544
Restricted cash.....	3,308	3,393	3,748	4,188	4,628	4,628	4,628
Other.....	3	2	3	3	3	3	3
<b>Total non-current assets.....</b>	<b>548,681</b>	<b>480,090</b>	<b>555,945</b>	<b>585,808</b>	<b>589,387</b>	<b>593,298</b>	<b>595,374</b>
<b>TOTAL ASSETS .....</b>	<b>703,753</b>	<b>573,706</b>	<b>684,994</b>	<b>701,401</b>	<b>692,530</b>	<b>690,095</b>	<b>691,115</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	29,362	27,367	29,397	29,432	29,432	29,432	29,432
Payables.....	547	1,804	547	547	547	547	547
Borrowings and leases .....	867	1,236	1,329	1,399	1,381	1,453	1,376
Other.....	9,826	5,514	9,841	9,856	9,856	9,856	9,856
<b>Total current liabilities.....</b>	<b>40,602</b>	<b>35,921</b>	<b>41,114</b>	<b>41,234</b>	<b>41,216</b>	<b>41,288</b>	<b>41,211</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	6,207	5,511	6,207	6,207	6,207	6,207	6,207
Borrowings and leases .....	1,274	5,793	6,285	6,120	6,089	5,515	5,106
<b>Total non-current liabilities.....</b>	<b>7,481</b>	<b>11,304</b>	<b>12,492</b>	<b>12,327</b>	<b>12,296</b>	<b>11,722</b>	<b>11,313</b>
<b>TOTAL LIABILITIES .....</b>	<b>48,083</b>	<b>47,225</b>	<b>53,606</b>	<b>53,561</b>	<b>53,512</b>	<b>53,010</b>	<b>52,524</b>
<b>EQUITY</b>							
Contributed equity.....	235,244	220,726	205,583	201,015	182,277	171,725	153,318
Accumulated surplus/(deficit).....	322,497	269,253	327,761	348,618	358,369	366,825	386,580
Reserves .....	97,929	36,502	98,044	98,207	98,372	98,535	98,693
<b>Total equity .....</b>	<b>655,670</b>	<b>526,481</b>	<b>631,388</b>	<b>647,840</b>	<b>639,018</b>	<b>637,085</b>	<b>638,591</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>703,753</b>	<b>573,706</b>	<b>684,994</b>	<b>701,401</b>	<b>692,530</b>	<b>690,095</b>	<b>691,115</b>

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

**STATEMENT OF CASHFLOWS (a)**  
**(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	95,931	112,321	89,915	117,948	112,845	104,015	97,845
Capital appropriation.....	10,670	10,440	5,112	16,931	7,915	10,490	7,140
Holding Account drawdowns .....	7,918	7,043	6,293	7,753	6,238	6,238	6,238
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	1,546	11,353	10,912	13,960	10,277	7,049	-
Digital Capability Fund.....	-	560	489	12,190	1,150	46	-
Royalties for Regions Fund							
Regional Community Services Fund .....	1,648	2,412	2,410	2,396	2,094	46	46
Regional Infrastructure and Headworks							
Fund .....	6,442	9,446	8,972	11,441	8,569	6,741	6,754
Receipts paid into Consolidated Account .....	(60,456)	(32,911)	(34,061)	(48,907)	(33,973)	(23,213)	(22,127)
Other.....	2,531	2,498	2,498	2,720	2,162	1,573	1,573
<b>Net cash provided by Government .....</b>	<b>66,230</b>	<b>123,162</b>	<b>92,540</b>	<b>136,432</b>	<b>117,277</b>	<b>112,985</b>	<b>97,469</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(117,287)	(134,405)	(135,069)	(143,653)	(142,717)	(142,316)	(133,995)
Grants and subsidies .....	(19,368)	(77,782)	(49,096)	(51,304)	(45,318)	(29,973)	(20,460)
Supplies and services.....	(41,329)	(41,644)	(42,910)	(54,843)	(47,267)	(42,212)	(42,758)
Accommodation.....	(9,637)	(9,540)	(9,490)	(9,481)	(9,195)	(9,110)	(9,025)
GST payments.....	(8,610)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)
Finance and interest costs.....	(90)	(163)	(197)	(246)	(243)	(220)	(176)
Other payments.....	(3,909)	(9,057)	(9,087)	(8,227)	(8,335)	(8,387)	(8,413)
<b>Receipts (b)</b>							
Regulatory fees and fines.....	44,533	43,568	47,329	48,682	48,830	48,869	48,934
Grants and subsidies .....	7,639	5,849	18,558	2,051	319	319	319
Sale of goods and services.....	4,315	4,679	4,679	4,725	4,725	4,726	4,726
Landfill levy.....	84,105	77,600	77,600	95,000	79,800	69,000	69,000
GST receipts.....	8,247	5,720	5,720	5,720	5,720	5,720	5,720
Other receipts.....	10,514	7,066	7,066	7,149	6,627	6,691	6,691
<b>Net cash from operating activities .....</b>	<b>(40,877)</b>	<b>(133,819)</b>	<b>(90,607)</b>	<b>(110,137)</b>	<b>(112,764)</b>	<b>(102,603)</b>	<b>(85,147)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets.....	(18,260)	(28,570)	(26,664)	(38,886)	(15,557)	(15,722)	(12,322)
Proceeds from sale of non-current assets .....	200	-	-	-	-	-	-
<b>Net cash from investing activities .....</b>	<b>(18,060)</b>	<b>(28,570)</b>	<b>(26,664)</b>	<b>(38,886)</b>	<b>(15,557)</b>	<b>(15,722)</b>	<b>(12,322)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(1,257)	(816)	(852)	(933)	(966)	(1,006)	(1,056)
<b>Net cash from financing activities .....</b>	<b>(1,257)</b>	<b>(816)</b>	<b>(852)</b>	<b>(933)</b>	<b>(966)</b>	<b>(1,006)</b>	<b>(1,056)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>							
	6,036	(40,043)	(25,583)	(13,524)	(12,010)	(6,346)	(1,056)
Cash assets at the beginning of the reporting period .....	103,160	99,962	109,196	83,613	70,089	58,079	51,733
<b>Cash assets at the end of the reporting period .....</b>	<b>109,196</b>	<b>59,919</b>	<b>83,613</b>	<b>70,089</b>	<b>58,079</b>	<b>51,733</b>	<b>50,677</b>

(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 (a)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>Regulatory Fees and Fines</b>							
Regulatory Fees - Receipts .....	45,316	43,568	47,329	48,827	49,419	48,869	48,934
<b>Grants and Subsidies</b>							
Other Grants and Contributions .....	8,106	6,537	19,246	2,739	1,007	1,007	1,007
<b>Landfill Levy</b>							
Landfill Levy .....	84,105	77,600	77,600	95,000	79,800	69,000	69,000
<b>Sale of Goods and Services</b>							
Establishing and Maintaining Vegetation							
Offsets Account .....	1,371	3,000	3,000	3,000	3,000	3,000	3,000
Pilbara Environmental Offsets Fund .....	3,273	1,679	1,679	1,725	1,725	1,726	1,726
<b>GST Receipts</b>							
GST Receipts .....	8,247	5,720	5,720	5,720	5,720	5,720	5,720
<b>Other Receipts</b>							
Government Regional Officer Housing .....	108	89	89	91	98	77	77
Implementation of the Murujuga Rock Art							
Strategy .....	9,243	4,664	4,664	4,722	3,154	3,154	3,154
Interest Received .....	879	438	438	451	465	465	465
Lease of Commercial Land and Buildings .....	293	346	346	346	346	346	346
Other Receipts .....	278	2,031	2,031	2,096	2,096	2,181	2,181
Port Hedland Ambient Air Quality Monitoring .....	665	1,308	1,308	1,330	1,353	1,353	1,353
<b>TOTAL .....</b>	<b>161,884</b>	<b>146,980</b>	<b>163,450</b>	<b>166,047</b>	<b>148,183</b>	<b>136,898</b>	<b>136,963</b>

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

**DETAILS OF ADMINISTERED TRANSACTIONS**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>INCOME</b>							
<b>Fines</b>							
Regulatory Fines .....	46	100	100	100	100	100	100
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>46</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>EXPENSES</b>							
<b>Other</b>							
Receipts Paid into the Consolidated							
Account .....	46	100	100	100	100	100	100
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>46</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

## 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.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance .....	467	456	423	545
Receipts:				
Other .....	211	330	330	326
	678	786	753	871
Payments .....	255	208	208	208
<b>CLOSING BALANCE.....</b>	<b>423</b>	<b>578</b>	<b>545</b>	<b>663</b>

### 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.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance .....	40,604	38,062	41,918	35,594
Receipts:				
Other .....	21,662	21,188	21,188	24,201
	62,266	59,250	63,106	59,795
Payments:				
Grant to Waste Export Ban.....	3,499	10,234	4,575	1,909
Other .....	16,849	24,856	22,937	27,013
<b>CLOSING BALANCE.....</b>	<b>41,918</b>	<b>24,160</b>	<b>35,594</b>	<b>30,873</b>

### 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.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance .....	5,424	7,478	7,865	6,024
Receipts:				
Other .....	3,448	1,679	1,679	1,725
	8,872	9,157	9,544	7,749
Payments .....	1,007	3,520	3,520	3,525
<b>CLOSING BALANCE.....</b>	<b>7,865</b>	<b>5,637</b>	<b>6,024</b>	<b>4,224</b>

**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) Regulations 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*.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance.....	1,475	1,475	10,714	10,384
Receipts:				
Other .....	9,239	9,729	12,340	12,994
	10,714	11,204	23,054	23,378
Payments .....	-	9,729	12,670	12,994
<b>CLOSING BALANCE.....</b>	<b>10,714</b>	<b>1,475</b>	<b>10,384</b>	<b>10,384</b>



# Division 42 **Biodiversity, Conservation and Attractions**

## Part 10 **Environment**

### Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
Item 91 Net amount appropriated to deliver services .....	304,183	370,710	343,476	<b>390,622</b>	358,601	369,359	377,440
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	595	597	597	<b>615</b>	633	649	665
Total appropriations provided to deliver services .....	304,778	371,307	344,073	<b>391,237</b>	359,234	370,008	378,105
<b>CAPITAL</b>							
Item 159 Capital Appropriation .....	62,000	94,390	58,014	<b>150,098</b>	98,568	66,940	28,090
<b>TOTAL APPROPRIATIONS</b> .....	<b>366,778</b>	<b>465,697</b>	<b>402,087</b>	<b>541,335</b>	<b>457,802</b>	<b>436,948</b>	<b>406,195</b>
<b>EXPENSES</b>							
Total Cost of Services .....	518,661	565,592	581,406	<b>626,098</b>	585,186	572,420	597,520
Net Cost of Services (a)(b) .....	355,876	426,929	427,572	<b>467,237</b>	425,451	411,680	436,411
<b>CASH ASSETS (c)</b> .....	<b>156,790</b>	<b>120,074</b>	<b>121,937</b>	<b>112,672</b>	<b>103,206</b>	<b>95,442</b>	<b>86,650</b>

(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 2022-23 Actual includes asset revaluation revenue of \$207,000.

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
<b>New Initiatives</b>					
Approvals Reform - Cross-Government Triage Team .....	-	720	834	850	665
Botanic Gardens and Parks Authority - Mount Eliza Scarp Stability Works					
Reclassification from Capital to Recurrent Expenditure .....	3,068	2,142	624	-	-
Bushfire Mitigation and Response Resourcing .....	-	4,048	4,149	4,253	4,359
Disaster Ready Fund - Round 1 .....	647	413	278	-	-
Ex-Tropical Cyclone Ellie - Conservation and Marine Parks Clean-up					
Program .....	1,805	1,805	455	-	-
Murujuga Cultural Landscape World Heritage Nomination .....	-	120	120	50	50
Plan for Our Parks .....	16,389	32,110	33,357	34,066	34,949
RiskCover Fund Insurance Premiums .....	-	2,200	-	-	-
Rottnest Island Authority - Expense Impact of Marine Logistics Hub .....	-	-	-	-	192
Urban Rivers and Catchments Program .....	1,329	4,125	3,913	3,672	2,867
Western Australian Public Sector Learning Initiative .....	-	-	(205)	(388)	(445)
Zoological Parks Authority - Rehoming of Asian Elephants .....	1,850	150	-	-	-

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>Ongoing Initiatives</b>					
Continuation of Bushfire Mitigation Activities.....	-	2,461	2,461	2,461	2,461
Election Commitment - Yellagonga Regional Park.....	701	-	-	-	-
Forest Management Plan 2024-2033 .....	(24,000)	12,548	14,158	18,748	21,779
Indigenous Land Use Agreements Financial Liability Recognition .....	20,381	-	-	-	-
Regional Workers Incentives Allowance Payments.....	(68)	(68)	(68)	(68)	-
Roebuck Bay Marine Park.....	-	651	667	684	701
World Heritage Management Commonwealth Funding - National Partnership .....	420	420	420	420	420
<b>Other</b>					
2024-25 Tariffs, Fees and Charges.....	-	290	272	195	247
Botanic Gardens and Parks Authority - Revisions to Expense Limit and Own-Source Revenue Estimates.....	1,505	1,405	1,406	1,399	1,399
Government Office Accommodation.....	(8)	(7)	(5)	(4)	-
Government Regional Officer Housing.....	800	879	891	909	952
Rottneest Island Authority - Revisions to Expense Limit and Own-Source Revenue Estimates.....	11,750	13,000	13,300	13,800	14,300
Salaries and Allowances Tribunal .....	-	3	6	6	22
State Fleet Updates.....	180	458	511	501	420
Zoological Parks Authority - Revisions to Expense Limit, Own-Source Revenue Estimates and Asset Revaluation Reserve.....	3,031	2,812	2,922	2,982	3,012

## Significant Issues Impacting the Agency

### Biodiversity Conservation and Ecosystem Management

1. On behalf of the Conservation and Parks Commission, the Department commenced implementation of the Forest Management Plan (FMP) 2024-2033 on 1 January 2024, with a budget of \$12.5 million in 2024-25 increasing to \$21.8 million by 2027-28 and ongoing. The FMP 2024-2033 provides for management of approximately 2.5 million hectares of lands under the *Conservation and Land Management Act 1984* through a range of forest management activities.
  - 1.1. An ecological thinning program commenced in March 2024, supporting the Government's decision to end commercial logging of native timber in the 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.
  - 1.2. The Department will also progress and create new conservation reserves, in consultation with Traditional Owners through Noongar Regional Corporations.
  - 1.3. A Forest Health Monitoring program will be implemented in 2024-25 to contribute to the evaluation of performance measures outlined in Foundations 2 and 3 of the FMP 2024-2033, which address the strategic goals of conserving biodiversity, maintaining or improving forest health and enhancing resilience.
2. Round 1 of the Commonwealth Government's Urban Rivers and Catchments Program 2022 election commitment will see \$14.9 million provided to protect and preserve the Swan and Canning Rivers to 30 June 2028. This funding, administered by the Department, will see \$10 million provided to various partners for cleaning up the Canning River, \$3.5 million to The Nature Conservancy to deliver nature-based solutions for remediating Swan-Canning Estuary foreshores and \$1.4 million to the City of Bayswater for environmental projects.
3. The exotic plant pest polyphagous shot-hole borer, first detected in Western Australia in August 2021, continues to impact trees across Kings Park, Perth Zoo, Rottneest Island and other lands in the Perth metropolitan area managed by the Department. Affected trees have been removed from all sites and continued monitoring may result in further tree removals being needed. In Kings Park, works including enhanced rock fall arrest systems, landslide mitigation action and drainage upgrades have been initiated to address stability risks on the scarp.

### **Plan for Our Parks**

4. Plan for Our Parks has led to the execution of 15 Indigenous Land Use Agreements (ILUAs) which are now required to be implemented. Delivering Government commitments made in the ILUAs will require significant support from the Department's Native Title Unit, Tourism Unit, District and Regional staff, the Capital Works and Maintenance Unit, and Strategy and Governance staff.
5. As the Government approaches its target of creating five million hectares of new parks and reserves under the Plan for Our Parks initiative, there has been a significant increase in the need to prepare and review management plans and joint management plans. The Department is currently reviewing the *Conservation and Land Management Act 1984* statutory management planning process to identify reforms to achieve a more efficient and consistent management planning process and more effective management plans. This is a significant undertaking with responsibilities for input into management plans across the Department and with joint management partners.

### **South West Native Title Settlement**

6. The South West Native Title Settlement requires cooperative and joint management arrangements to be established. This is a fundamental change to the way parks and reserves are managed in the South West and in both consultation and decision-making methodology. The benefits to Aboriginal people arise through employment, connection to Country and empowering communities.

### **Visitor Services and Capital Upgrades**

7. The Botanic Gardens and Parks Authority is continuing to expand the number and diversity of tourism-focused community events and activations taking place at Kings Park. Lightscape Kings Park will run again in the 2024-25 financial year, and the Botanic Gardens and Parks Authority will host major State events associated with EverNow as well as the National Road Cycling Series championships.
8. With assistance from sponsors, the Botanic Gardens and Parks Authority will deliver significant improvements to the Saw Avenue Amphitheatre in Kings Park to improve capacity and facilitate greater levels of community activation in the precinct.
9. Perth Zoo will construct a new primate run and upgrade visitor amenities around the main lawn to complete the Parkland Heart precinct as the next major project delivery linked to the Perth Zoo Master Plan. These new facilities will deliver improvements to animal welfare and the overall visitor experience.
10. Construction industry pressures continue to impact on the Department's capital works program, causing cost escalations resulting from a decline in contractor availability and quality, supply chain issues and material shortages, and resource capacity. However, the Department has been able to deliver quality infrastructure for visitors to experience and enjoy through its capital program. In addition, delivery of the 2017 and 2021 election commitments has resulted in new and improved infrastructure for visitors.
11. The impacts from climate change, ageing infrastructure, and increasing value of new assets is increasing the maintenance costs for many of the Department's attractions, tracks, trails and campgrounds.

### **Outdoor Adventure Tourism Package**

12. Under the Outdoor Adventure Tourism Package, the Department will deliver improvements to, and construction of, new trails and campsites, maintenance of the Penguin Island jetty, and improvements to the Gloucester and Bicentennial climbing tree attractions near Pemberton, at a total cost of \$33 million over four years.

### **Rottnest Island Authority**

13. The Rottnest Island Authority will commence the following projects:

- 13.1. an eight-year, \$98.5 million project to construct new staff accommodation on Rottnest Island which will be leased by the Rottnest Island Authority to Rottnest Island businesses. This project will boost supply of staff accommodation on Rottnest Island and will enable Rottnest Island businesses to improve services to visitors by allowing them to operate more flexibly outside ferry timetables;
- 13.2. a \$31.7 million project to relocate the existing barge and freight operations from the Main Jetty to South Thomson Bay, with the redevelopment of the Army Groyne into a Marine Logistics Hub. This project will reduce overlapping activities at the Main Jetty and improve safety by reducing interactions between vehicles and pedestrians, while also providing a more welcoming arrival point for visitors; and
- 13.3. \$15.8 million of upgrades required to Rottnest Island's wastewater infrastructure system to facilitate the \$98.5 million staff accommodation project. This will include connecting the new staff accommodation to Rottnest Island's wastewater system and increasing the system capacity to meet the additional demand.

### **Fire Management**

14. Additional funding of \$30.2 million over four years for regional bushfire management will deliver 34 additional fire management staff, new fire trucks and earthmoving equipment.
15. Over the past decade, the Department's fire management operations have become increasingly complex and demanding due to several factors, including:
  - 15.1. significant growth in the area of land for which the Department has fire management responsibility;
  - 15.2. 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;
  - 15.3. increased planning and operational requirements to undertake prescribed burning;
  - 15.4. the changing climate, meaning that bushfire suppression and prescribed burning actions are more often occurring outside of traditional periods of operation, resulting in activities being undertaken 12 months of the year in many areas;
  - 15.5. an increased demand and reliance on adequate and appropriate aircraft to undertake bushfire surveillance, bushfire suppression, and prescribed burning activities; and
  - 15.6. ongoing competition for human resources to fill permanent and seasonal fire management positions impacting on recruitment for fire management.

### **Workforce Planning and Recruitment**

16. The Department actively reviews its workforce planning and recruitment strategies to maximise positive outcomes in a job market that continues to be highly competitive and challenging in some areas. The Department remains committed to supporting successful employees through training and partnering with experienced personnel to ensure that skills and experience are gained and developed in a safe and supported environment.

### **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	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	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.....	12,294	11,432	13,950	13,807	12,591	12,678	12,858
2. Visitor Services and Public Programs Provided at Rottnest Island.....	63,068	59,013	68,758	73,568	70,324	69,696	70,807
3. Visitor Services and Public Programs Provided at Perth Zoo.....	28,811	26,236	30,934	30,104	30,925	31,843	32,980
4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark .....	16,809	17,978	19,357	22,084	18,859	18,855	18,315
5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters .....	163,998	182,787	202,831	224,504	190,215	168,334	186,985
6. Conserving Habitats, Species and Ecological Communities .....	83,616	84,697	86,851	91,039	89,585	91,614	90,437
7. Research and Conservation Partnerships ....	23,397	26,647	26,766	27,117	27,830	28,350	28,961
8. Implementation of the Forest Management Plan .....	21,225	57,093	31,453	35,296	35,433	40,438	43,933
9. Prescribed Burning and Fire Management .....	54,429	55,190	55,937	63,549	64,127	64,900	66,068
10. Bushfire Suppression .....	51,014	44,519	44,569	45,030	45,297	45,712	46,176
<b>Total Cost of Services.....</b>	<b>518,661</b>	<b>565,592</b>	<b>581,406</b>	<b>626,098</b>	<b>585,186</b>	<b>572,420</b>	<b>597,520</b>

## Outcomes and Key Effectiveness Indicators <sup>(a)</sup>

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Community enjoyment, appreciation and understanding of attractions under the Department's care:</b>					
Average level of visitor satisfaction:					
Kings Park and Bold Park.....	92%	90%	90%	90%	
Rottnest Island.....	84%	85%	85%	90%	
Perth Zoo.....	90%	86%	85%	85%	
Swan and Canning Riverpark.....	80.9%	85%	85.4%	85%	
National parks and other lands and waters.....	94.42%	90%	93%	91%	
<b>Outcome: Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions:</b>					
Proportion of critically endangered and endangered species and ecological communities that have a recovery plan .....	72.5%	72%	70%	70%	1
Area of land baited for introduced predators .....	3,880,798 ha	3,875,015 ha	3,861,612 ha	3,861,612 ha	
<b>Outcome: Sustainable use of forest resources:</b>					
Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan .....	1,166,569 m <sup>3</sup>	1,910,000 m <sup>3</sup>	1,230,523 m <sup>3</sup>	n.a.	2
<b>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:</b>					
Proportion of planned Priority 1 prescribed burns achieved .....	49%	55%	50%	55%	3
Proportion of South West bushfires contained to less than two hectares.....	86%	75%	80%	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 2023-24 Estimated Actual and 2024-25 Budget Target are lower than the 2023-24 Budget due to new scientific information providing evidence for priority species being assessed as threatened. A category and criteria review also resulted in some species without a recovery plan now meeting a higher rank of critically endangered or endangered. The 2024-25 Budget Target is set due to expected time lags between the listing of species and development of recovery plans.
2. Commercial harvest of native forest and the associated key performance indicator has been discontinued from the 2024-25 Budget Target under the new FMP 2024-2033.
3. The 2023-24 Estimated Actual is lower than the 2023-24 Budget as burning was ceased across the South West region earlier in the financial year due to a drier and hotter spring than usual.

**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 as well as strengthen community understanding and support for conservation of plants, animals and habitats.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 12,294	\$'000 11,432	\$'000 13,950	\$'000 13,807	1
Less Income .....	8,503	6,570	8,615	8,476	2
Net Cost of Service .....	3,791	4,862	5,335	5,331	
<b>Employees (Full-Time Equivalents) .....</b>	<b>47</b>	<b>45</b>	<b>50</b>	<b>50</b>	
<b>Efficiency Indicators</b>					
Average cost per visitor at Kings Park and Bold Park .....	\$2.30	\$2.42	\$2.58	\$2.56	

**Explanation of Significant Movements**

(Notes)

1. The 2023-24 Estimated Actual and 2024-25 Budget Target are higher than the 2023-24 Budget due to an increase in the number of concerts, education programs and events such as Lightscape, as well as increased visitation numbers in Kings Park.
2. The 2023-24 Estimated Actual and 2024-25 Budget Target are higher than the 2023-24 Budget due to revenue from increased visitation numbers, venue and event bookings, events such as Lightscape and increased sales in Aspects at Kings Park.

**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 Rottnest Island while conserving natural marine and terrestrial habitats.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 63,068	\$'000 59,013	\$'000 68,758	\$'000 73,568	1
Less Income .....	67,143	52,136	62,991	65,141	2
Net Cost of Service .....	(4,075)	6,877	5,767	8,427	3
<b>Employees (Full-Time Equivalents) .....</b>	<b>131</b>	<b>114</b>	<b>126</b>	<b>126</b>	<b>4</b>
<b>Efficiency Indicators</b>					
Average cost per visitor at Rottnest Island .....	\$86.44	\$96.74	\$88.72	\$91.96	5

### Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Target and 2023-24 Estimated Actual are higher than the 2023-24 Budget due to higher operating costs primarily associated with higher visitation numbers.
2. The 2024-25 Budget Target and 2023-24 Estimated Actual are higher than the 2023-24 Budget due to higher revenue arising from higher visitation numbers.
3. The 2024-25 Budget Target is higher than the 2023-24 Estimated Actual and the 2023-24 Budget, and the 2023-24 Estimated Actual is lower than the 2023-24 Budget, principally due to the Wadjemup Stage Two project costs budgeted in 2023-24 being deferred to 2024-25 (revenue received and recognised in 2023-24 but expenditure to be incurred in 2024-25).
4. The 2024-25 Budget Target and the 2023-24 Estimated Actual are higher than the 2023-24 Budget due to increased staff requirements associated with higher number of visitors and is in line with the 2022-23 Actual.
5. The 2023-24 Estimated Actual is lower than the 2023-24 Budget primarily due to the higher number of visitors forecast for 2023-24 compared to the budgeted number of visitors for 2023-24.

### 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	28,811	26,236	30,934	30,104	1
Less Income .....	18,157	16,797	18,008	18,383	
Net Cost of Service .....	10,654	9,439	12,926	11,721	1
<b>Employees (Full-Time Equivalents) .....</b>	148	152	156	156	
<b>Efficiency Indicators</b>					
Average cost per visitor at Perth Zoo .....	\$36.09	\$35.22	\$40.70	\$39.35	1

### Explanation of Significant Movements

(Notes)

1. The 2023-24 Estimated Actual and 2024-25 Budget Target are higher than the 2023-24 Budget due to the net impact of higher-than-expected costs and increased income projections. Cost increases are related to elephant rehoming, employment related costs, and a range of service delivery costs.



#### 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	16,809	17,978	19,357	22,084	1
Less Income .....	1,434	440	393	352	2
Net Cost of Service .....	15,375	17,538	18,964	21,732	1
<b>Employees (Full-Time Equivalents) .....</b>	61	61	62	66	
<b>Efficiency Indicators</b>					
Average cost per hectare in the Swan and Canning Riverpark .....	\$2,295.38	\$2,455.34	\$2,643.68	\$3,016.12	1

#### Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual and 2024-25 Budget Target are higher than the 2023-24 Budget due to new funding from the Commonwealth Government for the Urban Rivers and Catchments Program.
- The 2022-23 Actual is higher than the 2023-24 Budget, 2023-24 Estimated Actual and 2024-25 Budget Target due to the one-off capital grant from the City of South Perth for the transfer of the Djirda Miya Island asset.

#### 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	163,998	182,787	202,831	224,504	1
Less Income .....	40,089	34,579	37,650	40,090	2
Net Cost of Service .....	123,909	148,208	165,181	184,414	1,2
<b>Employees (Full-Time Equivalents) .....</b>	596	643	671	773	1
<b>Efficiency Indicators</b>					
Average cost per hectare in national parks and other lands and waters .....	\$5.01	\$4.85	\$6.00	\$6.12	1

#### Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual and 2024-25 Budget Target are higher than the 2023-24 Budget and the 2022-23 Actual primarily due to additional funding for the Plan for Our Parks initiative.
- The 2023-24 Estimated Actual and 2024-25 Budget Target are higher than 2023-24 Budget 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	83,616	84,697	86,851	91,039	1
Less Income .....	5,316	6,137	5,728	5,651	
Net Cost of Service .....	78,300	78,560	81,123	85,388	
<b>Employees (Full-Time Equivalents) .....</b>	517	514	518	521	
<b>Efficiency Indicators</b>					
Average cost per hectare of wildlife habitat .....	\$2.56	\$2.25	\$2.57	\$2.48	1

### Explanation of Significant Movements

(Notes)

1. The 2023-24 Estimated Actual and 2024-25 Budget Target are higher than the 2023-24 Budget due to new funding for the Mount Eliza Scarp Stability program.

## 7. Research and Conservation Partnerships

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	23,397	26,647	26,766	27,117	
Less Income .....	17,818	15,801	15,732	16,243	
Net Cost of Service .....	5,579	10,846	11,034	10,874	
<b>Employees (Full-Time Equivalents) .....</b>	97	109	110	110	
<b>Efficiency Indicators</b>					
Average cost per hectare of wildlife habitat .....	\$0.72	\$0.71	\$0.79	\$0.74	

### 8. Implementation of the Forest Management Plan

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	21,225	57,093	31,453	35,296	1
Less Income .....	2,246	3,768	2,743	2,524	2
Net Cost of Service .....	18,979	53,325	28,710	32,772	
<b>Employees (Full-Time Equivalents) .....</b>	130	186	186	186	
<b>Efficiency Indicators</b>					
Average cost per hectare of forest .....	\$16.78	\$45.13	\$24.89	\$14.50	3,4

#### Explanation of Significant Movements

(Notes)

1. The 2023-24 Estimated Actual and 2024-25 Budget Target are lower than the 2023-24 Budget due to a change in approach where a proportion of the costs associated with ecological thinning works under the FMP 2024-2033 will be incurred directly by the Forest Products Commission.
2. The 2023-24 Estimated Actual and 2024-25 Budget Target are lower than the 2023-24 Budget due to a forecast decrease in mining compensation revenue.
3. The 2023-24 Estimated Actual is lower than the 2023-24 Budget due to a change in approach which has reduced the costs associated with ecological thinning works under the FMP 2024-2033, where a proportion of the costs will be incurred directly by the Forest Products Commission.
4. The 2024-25 Budget Target is lower than the 2023-24 Budget and 2023-24 Estimated Actual due to a change in the baseline number of hectares of lands managed by the Department under the new FMP 2024-2033 used to calculate this indicator. Under previous FMPs, the number of hectares of State forest in the FMP area was used, which was a subset of the total hectares managed under the FMP. In 2024-25 and beyond, the total hectares managed under the FMP will be used.

### 9. Prescribed Burning and Fire Management

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	54,429	55,190	55,937	63,549	1
Less Income .....	1,613	1,603	1,713	1,712	
Net Cost of Service .....	52,816	53,587	54,224	61,837	1
<b>Employees (Full-Time Equivalents) .....</b>	247	255	260	293	1
<b>Efficiency Indicators</b>					
Average cost per hectare burnt .....	\$10.97	\$13.80	\$13.48	\$15.89	1

#### Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Target is higher than the 2023-24 Budget and the 2023-24 Estimated Actual due to new funding for bushfire mitigation and management.

## 10. Bushfire Suppression

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	51,014	44,519	44,569	45,030	
Less Income .....	259	832	261	289	1
Net Cost of Service .....	50,755	43,687	44,308	44,741	
<b>Employees (Full-Time Equivalents) .....</b>	98	120	120	120	
<b>Efficiency Indicators</b>					
Average cost per hectare burnt .....	\$59.09	\$17.81	\$17.83	\$18.01	2

### Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual and 2024-25 Budget Target are lower than the 2023-24 Budget due to alignment of estimates with recent actual annual revenues and change in the revenue recoup arrangements with the National Aerial Firefighting Centre associated with water bomber hire charges. The revenue recoups are now facilitated through Fire and Emergency Services.
- The 2022-23 Actual is higher than the 2023-24 Budget, 2023-24 Estimated Actual and 2024-25 Budget Target due to the actual total area burnt in 2022-23. The total area burnt by bushfires to which the Department contributed a suppression response in 2022-23 was around 863,000 hectares. This compares to 2.5 million hectares estimated for budgeting purposes.

### Asset Investment Program

- 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 \$531.9 million. The Department's new significant projects include investment of:
  - \$101 million over 2024-25 to 2027-28 to be spent at Rottnest Island for staff accommodation, upgrades to wastewater infrastructure, a Marine Logistics Hub (Barge Landing at the Army Groyne) and aerodrome upgrades; and
  - \$33 million over the forward estimates period to be spent on the Outdoor Adventure Tourism Package which will include improvements to, and construction of, new trails and campsites, maintenance of the Penguin Island jetty, and improvements to the Gloucester and Bicentennial climbing tree attractions near Pemberton.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Cape to Cape Track .....	2,700	1,350	1,350	1,350	-	-	-
Collie Adventure Trails .....	9,505	9,005	2,028	500	-	-	-
Election Commitments							
Beeliar Wetlands .....	3,000	1,210	846	1,790	-	-	-
Danggu Geike Gorge .....	1,505	880	-	625	-	-	-
Dwellingup Trails Gap Project .....	2,350	1,496	1,050	854	-	-	-
Karijini National Park Upgrades .....	21,194	15,850	14,750	5,344	-	-	-
Kimberley Wilderness Walk, Wunaamin Miliwundi Ranges .....	850	620	320	230	-	-	-
Mount Augustus Tourism Infrastructure .....	10,000	1,503	800	3,924	4,573	-	-
Murujuga National Park .....	5,000	632	485	4,368	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
Perth Zoo Master Plan 2040 .....	30,000	13,665	11,772	15,255	1,080	-	-
The Gap, Torndirrup National Park .....	3,300	1,500	1,389	1,800	-	-	-
Tourism Package - Peri-Urban Parks .....	29,100	10,047	7,163	13,253	5,800	-	-
Yawuru Conservation Park .....	4,500	1,034	572	2,216	1,250	-	-
Yellagonga Regional Park .....	6,265	3,250	2,715	3,015	-	-	-
Fitzroy and Rowley Shoals - Kimberley .....	1,055	395	395	395	265	-	-
Hamelin Pool Boardwalk Replacement .....	4,600	200	200	2,078	2,322	-	-
Perth Zoo Café/Function Centre .....	20,953	20,735	2,634	218	-	-	-
Plan for Our Parks .....	77,627	10,585	6,695	41,917	17,683	7,011	431
<b>Rottneest Island Authority</b>							
Electrical Infrastructure Upgrade .....	54,801	6,873	4,600	13,946	21,187	12,795	-
Wadjemup Stage Two .....	18,501	799	799	4,275	13,427	-	-
Water Production .....	23,595	7,792	2,408	15,803	-	-	-
Jetty Upgrades - Main Jetty .....	23,600	13,600	2,832	10,000	-	-	-
Wellington National Park Public Access Upgrades .....	2,650	1,350	1,350	1,300	-	-	-
Western Australian Feral Cat Strategy .....	500	376	376	124	-	-	-
<b>COMPLETED WORKS</b>							
<b>Botanic Gardens and Parks Authority - Asset</b>							
Replacement - 2023-24 Program .....	1,000	1,000	1,000	-	-	-	-
<b>Collie Tourism Readiness and Economic Stimulation</b>							
Collie Township - Wayfinding and Tourism Amenities .....	629	629	107	-	-	-	-
<b>Wellington National Park - Parking and Tourism</b>							
Facilities .....	2,471	2,471	796	-	-	-	-
<b>Conservation Land Acquisition - 2023-24 Program .....</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Election Commitments</b>							
Accessible Parks and Natureplay Western Australia .....	1,000	1,000	336	-	-	-	-
Kalbarri Island Rock .....	250	250	62	-	-	-	-
Lake Stockton .....	500	500	266	-	-	-	-
<b>Fire-Related Bridge Maintenance and</b>							
Replacement - 2023-24 Program .....	2,095	2,095	2,095	-	-	-	-
<b>Firefighting Fleet Replacement - 2023-24 Program .....</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Geraldton Office and Depot .....</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Great Southern Adventure Trails .....</b>	<b>12,780</b>	<b>12,780</b>	<b>7,858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gull Rock National Park - Ledge Beach Visitor Facilities .....	135	135	3	-	-	-	-
Kalbarri - Access Roads Line Marking .....	50	50	4	-	-	-	-
Karratha Regional Office .....	6,501	6,501	433	-	-	-	-
Koombana Park Facilities .....	11,549	11,549	145	-	-	-	-
Midwest Region Parks - Assets Refurbishment .....	448	448	20	-	-	-	-
Monkey Mia Rejuvenation .....	675	675	166	-	-	-	-
<b>National and World Heritage</b>							
Miluwindi Lennard Gorge Walkway and Lookout .....	250	250	200	-	-	-	-
Reddell Beach Visitor Infrastructure Redevelopment .....	574	574	500	-	-	-	-
<b>Park Improvement</b>							
2023-24 Program .....	4,450	4,450	4,450	-	-	-	-
William Bay National Park Tourism Infrastructure .....	2,500	2,500	500	-	-	-	-
<b>Parks in the Gascoyne Region - Renewal of Visitor</b>							
Access and Facilities .....	1,300	1,300	431	-	-	-	-
<b>Parks in the Great Southern Region - Renewal of Walk</b>							
and Cycle Trails .....	2,240	2,240	1,112	-	-	-	-
<b>Parks in the Perth Metro Region - Visitor Access and</b>							
Facilities Upgrades .....	2,387	2,387	872	-	-	-	-
Perth Hills Bike Trails - John Forrest National Park .....	1,500	1,500	591	-	-	-	-
Perth Metro Region Parks - Assets Refurbishment .....	643	643	157	-	-	-	-
Plan for Our Parks .....	21,867	21,867	7,646	-	-	-	-
Plant and Equipment - 2023-24 Program .....	8,632	8,632	8,632	-	-	-	-
<b>Rottneest Island Authority</b>							
Enhancing National Tourism Icons - 2023-24 Program .....	756	756	756	-	-	-	-
Holiday and Tourism Facilities - 2023-24 Program .....	12,029	12,029	12,029	-	-	-	-
Water Network .....	10,545	10,545	3,832	-	-	-	-
Tourism Road Improvement - 2023-24 Program .....	575	575	575	-	-	-	-
Yamatji Nation Indigenous Land Use Agreement - Trucks .....	630	630	30	-	-	-	-
<b>Zoological Parks Authority</b>							
Animal Exhibits and Park Facilities - 2023-24 Program .....	2,138	2,138	2,138	-	-	-	-
Facilities and Equipment - Computer							
Equipment - 2023-24 Program .....	100	100	100	-	-	-	-
<b>NEW WORKS</b>							
<b>Botanic Gardens and Parks Authority - Asset</b>							
Replacement							
2024-25 Program .....	1,000	-	-	1,000	-	-	-
2025-26 Program .....	1,000	-	-	-	1,000	-	-
2026-27 Program .....	1,000	-	-	-	-	1,000	-
2027-28 Program .....	1,000	-	-	-	-	-	1,000

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>Conservation Land Acquisition</b>							
2024-25 Program.....	420	-	-	420	-	-	-
2025-26 Program.....	420	-	-	-	420	-	-
2026-27 Program.....	420	-	-	-	-	420	-
2027-28 Program.....	420	-	-	-	-	-	420
<b>Fire-Related Bridge Maintenance and Replacement</b>							
2024-25 Program.....	2,095	-	-	2,095	-	-	-
2025-26 Program.....	2,095	-	-	-	2,095	-	-
2026-27 Program.....	2,095	-	-	-	-	2,095	-
2027-28 Program.....	2,095	-	-	-	-	-	2,095
<b>Firefighting Fleet Replacement</b>							
2024-25 Program.....	4,200	-	-	4,200	-	-	-
2025-26 Program.....	4,200	-	-	-	4,200	-	-
2026-27 Program.....	4,200	-	-	-	-	4,200	-
2027-28 Program.....	4,200	-	-	-	-	-	4,200
<b>Heavy Fleet and Plant and Equipment - Bushfire Mitigation and Response .....</b>							
	5,405	-	-	5,405	-	-	-
<b>Outdoor Adventure Tourism Package</b>							
Bicentennial and Gloucester Trees Infrastructure.....	3,000	-	-	945	625	1,430	-
Campgrounds.....	12,100	-	-	600	2,425	4,975	4,100
Jetties.....	2,750	-	-	250	350	500	1,650
Trails.....	15,000	-	-	1,700	3,475	5,475	4,350
<b>Park Improvement</b>							
2024-25 Program.....	3,850	-	-	3,850	-	-	-
2025-26 Program.....	4,350	-	-	-	4,350	-	-
2026-27 Program.....	4,950	-	-	-	-	4,950	-
2027-28 Program.....	4,950	-	-	-	-	-	4,950
Plan for Our Parks.....	21,238	-	-	12,708	8,530	-	-
<b>Plant and Equipment</b>							
2024-25 Program.....	8,629	-	-	8,629	-	-	-
2025-26 Program.....	8,629	-	-	-	8,629	-	-
2026-27 Program.....	8,629	-	-	-	-	8,629	-
2027-28 Program.....	8,629	-	-	-	-	-	8,629
<b>Rottnest Island Authority</b>							
<b>Holiday and Tourism Facilities</b>							
2024-25 Program.....	9,789	-	-	9,789	-	-	-
2025-26 Program.....	9,789	-	-	-	9,789	-	-
2026-27 Program.....	9,789	-	-	-	-	9,789	-
2027-28 Program.....	9,789	-	-	-	-	-	9,789
Marine Logistics Hub (Barge Landing Army Groyne).....	31,658	-	-	1,187	11,476	18,995	-
Rottnest Island Aerodrome Upgrades.....	4,345	-	-	4,345	-	-	-
Staff Accommodation.....	98,497	-	-	12,312	12,312	12,312	12,312
Wastewater Infrastructure Upgrade.....	15,779	-	-	5,974	2,093	2,833	4,879
<b>Tourism Road Improvement</b>							
2024-25 Program.....	1,850	-	-	1,850	-	-	-
2025-26 Program.....	1,150	-	-	-	1,150	-	-
2026-27 Program.....	2,150	-	-	-	-	2,150	-
2027-28 Program.....	2,150	-	-	-	-	-	2,150
<b>Zoological Parks Authority</b>							
<b>Animal Exhibits and Park Facilities</b>							
2024-25 Program.....	2,405	-	-	2,405	-	-	-
2025-26 Program.....	2,405	-	-	-	2,405	-	-
2026-27 Program.....	1,905	-	-	-	-	1,905	-
2027-28 Program.....	1,905	-	-	-	-	-	1,905
<b>Facilities and Equipment - Computer Equipment</b>							
2024-25 Program.....	100	-	-	100	-	-	-
2025-26 Program.....	100	-	-	-	100	-	-
2026-27 Program.....	100	-	-	-	-	100	-
2027-28 Program.....	100	-	-	-	-	-	100
<b>Total Cost of Asset Investment Program .....</b>	<b>824,694</b>	<b>243,566</b>	<b>130,991</b>	<b>224,344</b>	<b>143,011</b>	<b>101,564</b>	<b>62,960</b>
<b>FUNDED BY</b>							
Asset Sales .....			500	500	500	500	500
Capital Appropriation.....			52,145	144,058	92,376	60,588	21,589
Funding included in Department of Treasury - Administered Item.....			-	12,562	12,662	12,812	13,962
Holding Account .....			13,320	13,320	13,320	13,320	13,320
Internal Funds and Balances.....			40,090	15,277	17,580	14,344	13,589
Major Treasurer's Special Purpose Account(s) Asset Maintenance Fund.....			700	15,823	750	-	-
Royalties for Regions Fund .....			22,886	21,454	5,823	-	-
Other Grants and Subsidies .....			1,350	1,350	-	-	-
<b>Total Funding.....</b>			<b>130,991</b>	<b>224,344</b>	<b>143,011</b>	<b>101,564</b>	<b>62,960</b>

## Financial Statements

### Income Statement

#### *Expenses*

1. The Total Cost of Services is estimated to increase by \$60.5 million between the 2023-24 Budget and the 2024-25 Budget Year, mainly due to increased spending on the Plan for Our Parks initiative, bushfire mitigation and management, Urban Rivers and Catchments Program and general increases in the base expenditure within the Botanic Gardens and Parks Authority, the Rottnest Island Authority and Zoological Parks Authority, funded by own-source revenue.

#### *Income*

2. The Total Income from Government is estimated to increase by \$56.1 million to \$480.2 million in the 2024-25 Budget Year compared to the 2023-24 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 other uses, reported under property, plant and equipment. Restricted cash relates to specific purpose accounts funded by external parties which represents a majority of the Department's cash holdings.

### Statement of Cashflows

4. Purchase of non-current assets is expected to increase from \$160.2 million in the 2023-24 Budget to \$224.3 million in the 2024-25 Budget Year. The increase of \$64.1 million is largely the result of increased expenditure on various Rottnest Island Authority projects, including staff accommodation, Marine Logistics Hub (Barge Landing Army Groyne), wastewater infrastructure upgrade, electrical infrastructure upgrades, water production and Main Jetty upgrades, the Outdoor Adventure Tourism Package, and various projects under the Plan for Our Parks initiative.

**INCOME STATEMENT (a)**  
**(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	265,760	268,121	282,809	304,435	309,931	317,340	325,011
Grants and subsidies (c) .....	17,707	39,959	24,704	57,477	27,775	6,257	21,183
Supplies and services .....	143,094	169,280	174,523	165,227	152,595	153,663	156,222
Accommodation .....	4,791	6,792	5,914	5,994	6,483	6,528	6,542
Depreciation and amortisation .....	47,634	47,296	50,296	50,542	50,816	50,875	50,900
Finance and interest costs .....	567	834	1,058	1,527	1,534	1,437	1,285
Other expenses .....	39,108	33,310	42,102	40,896	36,052	36,320	36,377
<b>TOTAL COST OF SERVICES .....</b>	<b>518,661</b>	<b>565,592</b>	<b>581,406</b>	<b>626,098</b>	<b>585,186</b>	<b>572,420</b>	<b>597,520</b>
<b>Income</b>							
Sale of goods and services .....	93,181	84,789	90,210	95,060	95,640	96,243	96,825
Regulatory fees and fines .....	19,260	15,888	22,953	22,455	22,868	23,395	23,895
Grants and subsidies .....	23,352	14,283	15,123	17,821	17,583	17,336	16,508
Other revenue (d) .....	26,992	23,703	25,548	23,525	23,644	23,766	23,881
<b>Total Income .....</b>	<b>162,785</b>	<b>138,663</b>	<b>153,834</b>	<b>158,861</b>	<b>159,735</b>	<b>160,740</b>	<b>161,109</b>
<b>NET COST OF SERVICES .....</b>	<b>355,876</b>	<b>426,929</b>	<b>427,572</b>	<b>467,237</b>	<b>425,451</b>	<b>411,680</b>	<b>436,411</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	304,778	371,307	344,073	391,237	359,234	370,008	378,105
Resources received free of charge .....	1,694	2,491	3,428	2,528	2,228	2,228	1,528
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	700	15,823	750	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	25,562	27,811	29,136	43,067	36,121	13,132	29,649
Other appropriations .....	-	1,052	-	-	-	-	-
Other revenues .....	23,511	21,337	25,934	27,531	24,566	23,568	23,568
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>355,545</b>	<b>423,998</b>	<b>403,271</b>	<b>480,186</b>	<b>422,899</b>	<b>408,936</b>	<b>432,850</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(331)</b>	<b>(2,931)</b>	<b>(24,301)</b>	<b>12,949</b>	<b>(2,552)</b>	<b>(2,744)</b>	<b>(3,561)</b>

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 2,072, 2,259 and 2,401 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

(d) The 2022-23 Actual for other revenue includes asset revaluation revenue of \$207,000.



## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Aboriginal Ranger Program .....	9,230	13,625	13,781	29,191	21,750	-	15,250
City of Karratha - Murujuga National Park							
Access Road.....	-	19,000	100	18,900	-	-	-
Election Commitments.....	2,524	3,336	4,303	2,932	-	-	-
Environmental Defenders Office.....	225	75	75	75	-	-	-
Local Projects Local Jobs.....	80	-	-	-	-	-	-
Net Conservation Benefit.....	-	502	502	502	502	502	502
Other .....	204	-	-	-	-	-	-
Perth Zoo Asian Elephants Rehoming .....	-	-	1,500	-	-	-	-
Plan for Our Parks.....	687	-	-	-	-	-	-
Swan and Canning Rivers Management and							
Community Rivercare .....	3,182	3,021	3,021	2,521	2,521	2,521	2,521
Tjiwarl Palyakuwa (Agreement) Indigenous							
Land Use Agreement.....	1,375	-	-	-	-	-	-
Urban Rivers and Catchments Program.....	-	-	1,022	2,956	2,602	2,834	2,510
Wildlife Conservation.....	200	400	400	400	400	400	400
<b>TOTAL .....</b>	<b>17,707</b>	<b>39,959</b>	<b>24,704</b>	<b>57,477</b>	<b>27,775</b>	<b>6,257</b>	<b>21,183</b>

**STATEMENT OF FINANCIAL POSITION (a)**  
**(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets.....	66,366	53,130	53,223	44,336	35,772	27,938	19,956
Restricted cash.....	85,328	62,545	63,548	63,018	62,046	62,046	61,936
Holding Account receivables.....	13,320	13,320	13,320	13,320	13,320	13,320	13,320
Receivables.....	18,541	18,483	19,916	20,673	19,658	18,093	16,540
Other.....	10,202	11,492	9,435	8,671	8,671	8,671	8,671
Assets held for sale.....	16	13	16	16	16	16	16
<b>Total current assets.....</b>	<b>193,773</b>	<b>158,983</b>	<b>159,458</b>	<b>150,034</b>	<b>139,483</b>	<b>130,084</b>	<b>120,439</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	305,885	332,077	332,644	361,075	389,625	418,234	446,868
Property, plant and equipment.....	4,152,818	3,670,352	4,246,947	4,429,442	4,530,457	4,589,492	4,609,718
Receivables.....	103	119	620	558	496	434	372
Intangibles.....	1,346	800	1,270	1,270	1,270	1,270	1,270
Restricted cash.....	5,096	4,399	5,166	5,318	5,388	5,458	4,758
Other.....	100	941	100	100	100	100	100
<b>Total non-current assets.....</b>	<b>4,465,348</b>	<b>4,008,688</b>	<b>4,586,747</b>	<b>4,797,763</b>	<b>4,927,336</b>	<b>5,014,988</b>	<b>5,063,086</b>
<b>TOTAL ASSETS.....</b>	<b>4,659,121</b>	<b>4,167,671</b>	<b>4,746,205</b>	<b>4,947,797</b>	<b>5,066,819</b>	<b>5,145,072</b>	<b>5,183,525</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	53,744	50,941	54,030	54,303	54,611	54,611	54,042
Payables.....	18,861	20,133	19,903	19,916	19,904	19,896	19,991
Borrowings and leases.....	5,394	6,196	7,506	7,557	7,747	7,792	7,793
Other.....	29,027	25,450	29,162	29,172	29,172	29,172	29,172
<b>Total current liabilities.....</b>	<b>107,026</b>	<b>102,720</b>	<b>110,601</b>	<b>110,948</b>	<b>111,434</b>	<b>111,471</b>	<b>110,998</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	10,244	9,471	10,244	10,244	10,244	10,244	10,244
Borrowings and leases.....	7,756	9,130	10,752	10,842	10,625	9,420	8,466
Other.....	14,219	9,640	33,520	33,287	33,212	33,128	33,033
<b>Total non-current liabilities.....</b>	<b>32,219</b>	<b>28,241</b>	<b>54,516</b>	<b>54,373</b>	<b>54,081</b>	<b>52,792</b>	<b>51,743</b>
<b>TOTAL LIABILITIES.....</b>	<b>139,245</b>	<b>130,961</b>	<b>165,117</b>	<b>165,321</b>	<b>165,515</b>	<b>164,263</b>	<b>162,741</b>
<b>EQUITY</b>							
Contributed equity.....	3,408,618	3,539,336	3,492,631	3,679,770	3,799,850	3,880,799	3,922,835
Accumulated surplus/(deficit).....	181,932	180,598	157,631	170,580	168,028	165,284	161,723
Reserves.....	929,326	316,776	930,826	932,126	933,426	934,726	936,226
<b>Total equity.....</b>	<b>4,519,876</b>	<b>4,036,710</b>	<b>4,581,088</b>	<b>4,782,476</b>	<b>4,901,304</b>	<b>4,980,809</b>	<b>5,020,784</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>4,659,121</b>	<b>4,167,671</b>	<b>4,746,205</b>	<b>4,947,797</b>	<b>5,066,819</b>	<b>5,145,072</b>	<b>5,183,525</b>

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

**STATEMENT OF CASHFLOWS (a)**  
**(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	265,418	331,795	303,994	349,486	317,364	328,079	336,151
Capital appropriation.....	62,000	94,390	58,014	150,098	98,568	66,940	28,090
Administered equity contribution.....	-	-	-	12,562	12,662	12,812	13,962
Holding Account drawdowns .....	13,320	13,320	13,320	13,320	13,320	13,320	13,320
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	700	15,823	750	-	-
Climate Action Fund.....	1,083	3,187	3,187	2,991	3,001	1,195	-
Royalties for Regions Fund							
Regional Community Services Fund .....	25,562	27,811	29,136	43,067	36,121	13,132	29,649
Regional Infrastructure and Headworks Fund .....	7,632	33,274	22,886	21,454	5,823	-	-
Other.....	22,981	21,336	26,083	27,580	24,615	23,618	23,618
Administered appropriations .....	-	1,052	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>397,996</b>	<b>526,165</b>	<b>457,320</b>	<b>636,381</b>	<b>512,224</b>	<b>459,096</b>	<b>444,790</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(260,997)	(267,852)	(283,636)	(305,272)	(310,534)	(318,120)	(326,360)
Grants and subsidies .....	(19,846)	(38,709)	(26,957)	(58,625)	(29,155)	(7,670)	(22,636)
Supplies and services .....	(105,236)	(154,953)	(137,509)	(146,283)	(131,903)	(132,154)	(133,704)
Accommodation .....	(4,878)	(7,012)	(6,134)	(6,216)	(6,482)	(6,528)	(6,542)
GST payments .....	(29,322)	(20,848)	(22,448)	(22,423)	(22,503)	(22,503)	(22,503)
Finance and interest costs .....	(567)	(834)	(1,058)	(1,527)	(1,534)	(1,437)	(1,285)
Other payments .....	(62,268)	(49,413)	(57,093)	(59,914)	(55,124)	(56,310)	(56,533)
<b>Receipts (b)</b>							
Regulatory fees and fines .....	18,998	15,888	22,953	22,455	22,868	23,395	23,895
Grants and subsidies .....	19,219	15,050	16,602	19,370	19,120	18,873	18,045
Sale of goods and services .....	91,134	86,950	92,871	96,759	96,397	96,999	96,881
GST receipts .....	29,114	20,851	22,451	22,426	22,508	22,508	22,508
Other receipts .....	32,296	23,359	24,516	23,655	23,541	23,690	23,805
<b>Net cash from operating activities .....</b>	<b>(292,353)</b>	<b>(377,523)</b>	<b>(355,442)</b>	<b>(415,595)</b>	<b>(372,801)</b>	<b>(359,257)</b>	<b>(384,429)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(103,357)	(160,206)	(130,991)	(224,344)	(143,011)	(101,564)	(62,960)
Other payments .....	-	-	(50)	-	-	-	-
Proceeds from sale of non-current assets .....	1,277	500	559	559	540	540	540
<b>Net cash from investing activities .....</b>	<b>(102,080)</b>	<b>(159,706)</b>	<b>(130,482)</b>	<b>(223,785)</b>	<b>(142,471)</b>	<b>(101,024)</b>	<b>(62,420)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(6,763)	(5,418)	(5,931)	(6,104)	(6,256)	(6,417)	(6,571)
Other payments .....	(162)	(162)	(162)	(162)	(162)	(162)	(162)
<b>Net cash from financing activities .....</b>	<b>(6,925)</b>	<b>(5,580)</b>	<b>(6,093)</b>	<b>(6,266)</b>	<b>(6,418)</b>	<b>(6,579)</b>	<b>(6,733)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>(3,362)</b>	<b>(16,644)</b>	<b>(34,697)</b>	<b>(9,265)</b>	<b>(9,466)</b>	<b>(7,764)</b>	<b>(8,792)</b>
Cash assets at the beginning of the reporting period .....	160,152	136,718	156,790	121,937	112,672	103,206	95,442
Net cash transferred to/from other agencies .....	-	-	(156)	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>156,790</b>	<b>120,074</b>	<b>121,937</b>	<b>112,672</b>	<b>103,206</b>	<b>95,442</b>	<b>86,650</b>

(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)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>Regulatory Fees and Fines</b>							
Regulatory Fees and Fines.....	459	190	190	190	190	190	190
<b>Grants and Subsidies</b>							
Grants and Subsidies .....	23,456	23,765	29,624	34,079	30,914	29,669	28,841
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	44,923	37,504	37,504	37,504	37,504	37,504	37,504
<b>GST Receipts</b>							
GST Receipts on Sales .....	6,080	5,500	5,500	5,500	5,500	5,500	5,500
GST Input Credits .....	12,572	7,827	7,827	7,827	7,827	7,827	7,827
<b>Other Receipts</b>							
Other Receipts.....	20,946	15,200	15,200	15,184	15,262	15,269	15,284
<b>TOTAL .....</b>	<b>108,436</b>	<b>89,986</b>	<b>95,845</b>	<b>100,284</b>	<b>97,197</b>	<b>95,959</b>	<b>95,146</b>

(a) 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.

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

**DETAILS OF ADMINISTERED TRANSACTIONS**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>INCOME</b>							
<b>Fines</b>							
Receipts from Regulatory Fees and Fines ....	90	30	30	30	30	30	30
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>90</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>EXPENSES</b>							
<b>Other</b>							
Loss on Valuation of Biological Assets (a)....	4,205	-	-	-	-	-	-
Receipts Paid into the Consolidated Account .....	90	30	30	30	30	30	30
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>4,295</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>

(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.