

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	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Water and Environmental Regulation		
– Total Cost of Services.....	305,976	330,798
– Asset Investment Program	29,104	33,993
Biodiversity, Conservation and Attractions		
– Total Cost of Services.....	645,368	651,578
– Asset Investment Program	168,861	232,224

Ministerial Responsibilities

Minister	Agency	Services
Minister for the Environment; Community Services; Homelessness Minister for Aboriginal Affairs; Water; Climate Resilience; South West Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara	Water and Environmental Regulation	<ol style="list-style-type: none"> 1. Water Information and Advice 2. Water Planning, Allocation and Optimisation 3. Water Regulation, Licensing and Industry Governance 4. Environmental Regulation 5. Water and Environment Policy 6. Waste Strategies 7. Environmental Impact Assessment Services to the Environmental Protection Authority (EPA) 8. Environmental Management Services to the EPA 9. Compliance Monitoring Services to the Minister
Minister for the Environment; Community Services; Homelessness Minister for Police; Road Safety; Tourism; Great Southern	Biodiversity, Conservation and Attractions	<ol style="list-style-type: none"> 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 6. Conserving Habitats, Species and Ecological Communities 7. Research and Conservation Partnerships 8. Implementation of the Forest Management Plan 9. Prescribed Burning and Fire Management 10. Bushfire Suppression

Division 42 **Water and Environmental Regulation**

Part 10 **Environment**

Appropriations, Expenses and Cash Assets

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
DELIVERY OF SERVICES							
Item 88 Net amount appropriated to deliver services	103,788	132,001	126,089	152,202	146,041	128,539	125,822
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	972	985	985	1,028	1,052	1,068	1,068
Total appropriations provided to deliver services	104,760	132,986	127,074	153,230	147,093	129,607	126,890
CAPITAL							
Item 154 Capital Appropriation	5,112	16,931	5,495	15,386	9,097	7,645	7,684
TOTAL APPROPRIATIONS	109,872	149,917	132,569	168,616	156,190	137,252	134,574
EXPENSES							
Total Cost of Services	240,579	287,373	305,976	330,798	286,646	258,712	250,443
Net Cost of Services ^(a)	72,793	128,395	126,646	170,401	151,964	126,562	125,336
CASH ASSETS ^(b)	119,671	70,089	102,723	79,985	74,275	70,433	65,646

(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 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Election Commitments					
Bindjareb Djlba (Peel-Harvey Estuary) Protection Plan	-	907	2,500	2,500	2,500
Kalgoorlie-Boulder Water Bank Project	-	-	5,000	-	-
Plastic Free July	-	250	250	250	-
Treebates and Urban Canopy Program	-	1,725	1,725	1,725	1,725
New Initiatives					
Housing Approvals Unit	960	987	1,013	1,039	-
Polyphagous Shot-Hole Borer - WA Tree Recovery Program	1,110	1,732	1,743	1,754	882
Ongoing Initiatives					
Accelerating Water Planning to Support Economic Development	-	1,531	1,023	-	-
Approvals Reform – Deemed Decision Making	-	1,531	1,557	542	-
Ban on E-Waste to Landfill Program	-	709	-	-	-
Compliance Resourcing	277	572	294	-	-
Environmental Protection Authority - Board Members, Resourcing and Accommodation	2,404	5,221	4,114	4,212	2,582
Implementing the Bindjareb Djlba (Peel-Harvey Estuary) Protection Plan	-	565	-	-	-
Indian Ocean Territories Service Delivery Agreement	1,831	-	-	-	-
National Water Grid Fund - Water Infrastructure for Sustainable and Efficient Regions	400	1,100	1,300	-	-
Office of the Appeals Convenor - Additional Resources	1,546	1,587	1,439	1,475	1,511
Recovered Materials Framework	-	756	924	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Recycling Modernisation Fund					
Plastics Technology Stream	1,225	525	-	-	-
Resourcing	-	292	313	317	-
Rural Water Planning Program	750	750	-	-	-
Southern Forests Irrigation Scheme	60	180	-	-	-
Water Carting Services - Water Corporation	-	1,598	-	-	-
Water Licensing and Part V Resourcing	998	3,228	2,253	-	-
Other					
Annual Audit Fees	80	130	144	159	175
Government Office Accommodation	8	42	44	45	47
Government Regional Officer Housing	(110)	(107)	(114)	(117)	(117)
Public Sector Wages Policy	3,876	5,814	7,170	6,749	6,749
State Fleet Updates	(30)	(22)	(17)	(16)	(39)
Transfers for Streamline WA Positions to Energy and Economic Diversification	(577)	(593)	(608)	(623)	-
Waste Avoidance and Resource Recovery Account - Grant Update	-	-	-	-	(3,300)

Significant Initiatives

Election Commitments

1. A total of \$8.5 million (including capital expenditure) has been committed over the forward estimates period for the continuation of the Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan, which will achieve long-term improvements in the health of the estuary.
2. Grant funding totalling \$5.8 million has been committed over the forward estimates period to support the delivery of the Kalgoorlie-Boulder Water Bank Project and the Plastic Free July campaign.
3. A total of \$6.9 million has been committed over the forward estimates period for the Treebates and Urban Canopy Program to help incentivise Western Australians to plant native trees on their properties, thereby contributing to the Government's goal of doubling Perth's urban tree cover to 30% by 2040.

New Initiatives

4. The Government will provide \$4 million over the forward estimates period to establish a Housing Approvals Unit within the Department to improve the timeliness of environmental and water approvals for significant greenfield and infill housing developments.
5. A total of \$7.2 million over the forward estimates period has been provided to implement the WA Tree Recovery Program to replace and establish trees affected by the polyphagous shot-hole borer.

Ongoing Initiatives

6. A total of \$4.2 million (including capital expenditure) has been committed to accelerate water planning to support economic development, and enhance the water planning information and water allocation plans in the Pilbara region.
7. The Government has allocated \$3.6 million over the forward estimates period for continuing the implementation of Deemed Decision Making to further streamline the processing of environmental approvals, ensuring the Government's commitment to Streamline WA as part of the independent review of WA Environmental Approvals Processes and Procedures (Vogel-McFerran Review).
8. A total of \$18.5 million over the forward estimates period has been provided to the Environmental Protection Authority (EPA) to increase Board membership, resourcing and accommodation, which aims to improve the governance, co-ordination and delivery of services, and address any backlog of environmental assessments.
9. Increased resourcing of \$7.6 million has been provided for the Office of the Appeals Convenor, which will lead to improved efficiencies and address any backlog of appeals.
10. A total of \$6.5 million over the forward estimates period has been provided to Water Licensing and Part V Resourcing to ensure the Department has the required capacity and expertise to meet the rising demand and complexity of regulatory assessments.

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.	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	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Water Information and Advice	28,916	29,639	32,208	34,201	32,048	29,327	28,432
2. Water Planning, Allocation and Optimisation.....	31,324	41,462	36,217	38,051	42,790	42,021	47,654
3. Water Regulation, Licensing and Industry Governance.....	19,802	22,306	25,462	26,364	26,159	23,896	22,974
4. Environmental Regulation.....	51,008	59,140	60,627	70,188	68,467	63,529	62,607
5. Water and Environment Policy	37,073	53,513	55,607	65,003	52,716	39,963	37,431
6. Waste Strategies	38,621	48,104	53,512	49,986	16,832	14,710	10,181
7. Environmental Impact Assessment Services to the EPA.....	25,544	23,726	30,933	35,718	36,046	34,110	30,514
8. Environmental Management Services to the EPA	5,264	4,883	5,895	6,188	6,264	6,011	5,698
9. Compliance Monitoring Services to the Minister.....	3,027	4,600	5,515	5,099	5,324	5,145	4,952
Total Cost of Services.....	240,579	287,373	305,976	330,798	286,646	258,712	250,443

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Western Australia's growth and development is supported by the sustainable management of water resources for the long-term benefit of the State:					
Proportion of stakeholders who perceive the Department to be effectively managing the State's water as a resource for sustainable, productive use	63%	65%	38%	65%	1
Proportion of priority growth areas that have a water supply planning strategy	100%	33%	22%	56%	2
Outcome: Emissions, discharges and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment:					
Percentage of regulatory compliance activities completed as planned	81%	100%	100%	100%	
Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months.....	19%	40%	18%	40%	3
Outcome: Development and implementation of strategic policy and legislation that promoted sustainable environmental outcomes:					
Percentage of advice and recommendations that met Ministerial approval, without the need for significant modification	99%	95%	99%	95%	
Outcome: Waste avoided and the recovery of materials from landfill maximised:					
Percentage of municipal solid waste reported as diverted from landfill through recycling compared to waste strategy target in the Perth Metropolitan Region ^(b)	36%	65%	36%	65%	4
Percentage of commercial and industrial waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target ^(b)	46%	70%	48%	70%	5
Percentage of construction and demolition waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target ^(b)	85%	75%	88%	75%	6

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Quality advice to the EPA and the Minister on significant proposals and environmental issues:					
The EPA's satisfaction with the Department's Environmental Impact Assessment (EIA) services, during the year, in line with best practice principles of EIA.....	93%	90%	90%	90%	
Percentage of project-specific conditions which did not require significant change following the appeal process.....	89%	90%	70%	90%	7
Percentage of assessments that met agreed timelines	88%	78%	60%	78%	8
The EPA's satisfaction with the Department's provision of environmental management services during the year.....	73%	85%	95%	95%	
Outcome: Compliance with Ministerial statement implementation conditions are monitored effectively:					
The number of Ministerial statements audited compared to targets	23%	100%	75%	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 2023-24 Actual is based on the published Waste and Recycling in Western Australia 2022-23 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 2024-25 Estimated Actual is based on provisional data in the draft Waste and Recycling in Western Australia 2023-24 report. The 2024-25 Budget and 2025-26 Budget Target are based on the applicable Waste Strategy 2030 targets.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual has fallen to 38%, significantly below the 65% at 2024-25 Budget. Changes in the survey methodology, including new questions, updated scales, and an online-only approach, may have influenced these results. However, the survey identified stakeholder key concerns as monitoring, sustainability, enforcement and regulation. Despite the fall, the 2025-26 Budget Target has been maintained at the same level to focus on addressing these issues and implementing improvements.
2. The 2024-25 Estimated Actual is expected to reach 22%, which is below the 2024-25 Budget of 33%. This is due to a reprioritisation of water supply planning resources to address water supply in the Pilbara region. This indicator is achieved over a three-year planning cycle of new priority areas. Due to the expected reduced outcome in 2024-25, the 2025-26 Budget Target has been reduced to 56% reflecting the expected delivery of five water planning areas over 2024-25 and 2025-26.
3. The 2024-25 Estimated Actual remains below the 2024-25 Budget as many of the non-compliances identified are high risk and complex, requiring additional resourcing and collaboration to resolve. The 2025-26 Budget Target remains at 40%, with a strong focus on identifying and resolving higher risk non-compliances within two months or less.
4. 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 remained unchanged for three years. Several factors have influenced this outcome, including disruptions to material recovery facility operations and market-related pressures on processors. 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.
5. While the 2024-25 Estimated Actual is lower than the 2024-25 Budget, there has been a slight increase compared to the 2023-24 Actual. There are likely to be opportunities to improve performance against this target in the future, with increased recovery of organics through better practices of waste minimisation, increased resource recovery, and reduced contamination of recyclables and organics.
6. 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.

7. The 2024-25 Estimated Actual is lower compared to the 2024-25 Budget as the percentage of conditions subject to change has been unusually higher this year due to a small number of highly contentious assessments. Changes to conditions have resulted in improved condition setting approaches for Aboriginal cultural heritage, protecting threatened fauna and ensuring ecological outcomes in mine rehabilitation, environmental outcomes for key environmental values, planning schemes and important learnings for future proposals.
8. The 2024-25 Estimated Actual has been impacted by complexities in finalising three assessment reports due to changes in the Government's Greenhouse Gas Emissions policy for Major Projects, and the need to undertake additional consultation and revisions for two complex assessments.
9. The 2023-24 Actual is significantly lower due to some compliance resources being refocused on high-risk compliance matters across the State. A significant recruitment campaign was finalised in 2023-24 with new and temporary staff requiring on-boarding and audit training, which delayed audit completion. While significantly improved in the 2024-25 Estimated Actual, the number of Ministerial statements is forecast to be lower than the 2024-25 Budget due to the diversion of resources to manage and address several high-risk compliance matters. The 2025-26 Budget Target now reflects a balanced compliance program to allow more focused prioritisation and progress of audits.

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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 28,916	\$'000 29,639	\$'000 32,208	\$'000 34,201	1
Less Income	1,358	3,550	2,652	3,998	1
Net Cost of Service	27,558	26,089	29,556	30,203	
Employees (Full-Time Equivalents)	127	139	139	133	
Efficiency Indicators					
Proportion of statutory referrals from decision-making authorities where advice is provided within target timeframes	92%	95%	95%	95%	
Average cost per referral assessment	\$4,259	\$6,641	\$4,893	\$4,967	2
Average cost per water measurement site managed	\$8,285	\$7,419	\$8,914	\$9,526	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to additional expenditure on the National Water Grid Fund, Water Infrastructure for Sustainable and Efficient Regions (WISER), and the Community Water Supplies Partnership program (CWSP).
2. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to additional expenditure on the National Water Grid Fund WISER program and the CWSP program, with the volume of referral assessments forecast remaining relatively the same. The decrease between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to lower costs from other supporting functions with the volume of referral assessments forecast remaining relatively the same.
3. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to Water Corporation undertaking water carting services on behalf of the Department, driven by water deficiency declarations.

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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	31,324	41,462	36,217	38,051	1
Less Income	5,471	6,927	5,592	6,052	2
Net Cost of Service	25,853	34,535	30,625	31,999	
Employees (Full-Time Equivalents)	165	182	182	192	3
Efficiency Indicators					
Average cost per plan, report or guidance document to support water planning, allocation and optimisation	\$194,137	\$321,012	\$318,221	\$248,550	4
Average cost per hour of scientific support for water planning, allocation and optimisation	\$199	\$214	\$191	\$204	5

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to additional resources being provided to support Healthy Estuaries WA. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to changes in timing of works relating to Watering WA, Rural Water Planning, Healthy Estuaries WA, Perth and Peel Regional Planning, and Greening our Communities programs.
2. The decrease between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to changes to better attribute income between water and environmental services.
3. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to additional resources being provided to support Healthy Estuaries WA.
4. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to delays in progressing approvals with a lower number of plans, reports or guidance documents forecast to be completed. The decrease between the 2024-25 Estimated Actual and the 2025-26 Budget Target is mainly due to a higher number of plans, reports or guidance documents forecast to be completed.
5. The decrease between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to timing changes relating to Watering WA, Rural Water Planning, Healthy Estuaries WA, Perth and Peel Regional Planning, and Greening our Communities programs. The number of hours of scientific support for water planning, allocation and optimisation are forecast to 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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 19,802	\$'000 22,306	\$'000 25,462	\$'000 26,364	1
Less Income	2,586	422	2,915	2,537	1
Net Cost of Service	17,216	21,884	22,547	23,827	
Employees (Full-Time Equivalents)	131	129	137	143	
Efficiency Indicators					
Average cost of assessing a water licence application by risk assessment category:					
Low risk	\$4,182	\$4,742	\$5,058	\$5,296	1
Medium risk	\$5,577	\$6,323	\$6,744	\$7,062	1
High risk	\$6,971	\$7,904	\$8,430	\$8,827	1
Average time taken (days) to assess a licence application by risk assessment category:					
Low risk	58	65	65	65	2
Medium risk	84	75	75	75	2
High risk	92	95	95	95	2
Average cost of compliance monitoring and enforcement action	\$344	\$487	\$456	\$421	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to additional resources being provided to address the water licencing backlog (correlating with a significant increase in regulated revenue) to ensure the Department has the required capacity and expertise to meet the rising demand and complexity of regulatory assessments.
2. The budgeted time taken to assess licence applications by risk categories are fixed non-statutory performance targets that remain stable year-on-year. The 2024-25 Estimated Actual is kept in line with these budget targets as these are longstanding and fixed performance targets that the Department aspires to meet by the close of each financial year.
3. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to a lower number of compliance monitoring and enforcement actions forecast to be delivered.

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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	51,008	59,140	60,627	70,188	1
Less Income	60,545	62,663	60,999	62,208	
Net Cost of Service	(9,537)	(3,523)	(372)	7,980	
Employees (Full-Time Equivalents)	295	300	306	306	
Efficiency Indicators					
Average cost per works approval and licence application	\$77,628	\$76,556	\$88,427	\$97,398	2
Average cost per native vegetation clearing permit application	\$38,428	\$49,695	\$44,602	\$66,524	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and 2024-25 Estimated Actual is mainly due to additional resources to support compliance and enforcement activities, and the changed timing of Native Vegetation Policy implementation and Establishing and Maintaining Vegetation Offsets program. The increase between the 2024-25 Estimated Actual and the 2025-26 Budget is mainly due to additional resourcing for water licencing and EPA Part V activities and the changed timing of grants for Offset Fund for Recovery, Native Vegetation Rehabilitation Scheme and Establishing and Maintaining Vegetation Offsets.
2. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to additional resources to improve the coordination and delivery of services and address the backlog of environmental assessments.
3. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to a decrease in the number of native vegetation clearing permit application forecast to be decided, combined with higher costs resulting from additional compliance resourcing and the changed timing of Establishing and Maintaining Vegetation Offsets. The increase between the 2024-25 Estimated Actual and the 2025-26 Budget Target is mainly due to the changed timing of grants expenses for Offset Fund for Recovery, Native Vegetation Rehabilitation Scheme and Establishing and Maintaining Vegetation Offsets programs.

5. Water and Environment Policy

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	37,073	53,513	55,607	65,003	1
Less Income	23,623	13,277	19,648	18,219	2
Net Cost of Service	13,450	40,236	35,959	46,784	
Employees (Full-Time Equivalents)	126	109	113	109	3
Efficiency Indicators					
Average cost per hour of policy advice and recommendations	\$325	\$432	\$449	\$525	1

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to the change in timing of the Clean Energy Future Fund, Native Vegetation Policy implementation, Carbon Innovation Grants Program and climate adaptation initiatives, and additional expenditure for the WA Tree Recovery Program. The increase between the 2024-25 Estimated Actual and the 2025-26 Budget Target is mainly due to the change in timing of Native Vegetation Policy implementation, Pilbara Environmental Offsets, Native Vegetation Rehabilitation Scheme, Climate Science Initiatives and First Nations Climate Resilience programs.
2. The decrease between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to the changed timing of receipts relating to Pilbara Environmental Offsets and Establishing and Maintaining Vegetation Offsets with a reduction in receipts for the implementation of the Murujuga Rock Art Strategy. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to the timing of income for Pilbara Environmental Offsets.
3. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual mainly relates to the expiration of fixed-term resources supporting the Native Vegetation Policy implementation, Sectoral Emissions Reduction Strategies, Westport Taskforce Stages, Climate Adaptation Research Hub and Carbon Innovation Grants Program.

6. Waste Strategies

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	38,621	48,104	53,512	49,986	1
Less Income	44,018	47,870	60,964	39,804	2
Net Cost of Service	(5,397)	234	(7,452)	10,182	
Employees (Full-Time Equivalents)	128	80	81	84	3
Efficiency Indicators					
Cost of landfill levy compliance as a percentage of landfill levy income collected	1.5%	1.4%	1.4%	1.7%	4

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to the change in timing of grant funding for Ban on E-Waste to Landfill program, Food Waste for Healthy Soils and National Partnership on Recycling Infrastructure program.
2. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is due to an increase in the waste levy rate from 1 July 2024, with updated waste levy projected volumes reflecting the timing of the diversion of waste to waste-to-energy facilities. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to the timing of funding for the works relating to the National Partnership on Recycling Infrastructure, Recycling Modernisation Fund - Plastics Technology Stream and Food Waste for Healthy Soils. The decrease from the 2024-25 Estimated Actual to the 2025-26 Budget Target is mainly due to updated waste levy projected volumes reflecting the timing of the diversion of waste to waste-to-energy facilities.
3. The high full-time equivalents in the 2023-24 Actual compared to the 2024-25 Estimated Actual reflects a higher than expected level of resources from other support functions supporting the waste strategies.
4. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target reflects the increased effort across all functions administering landfill levy compliance and enforcement activities under the restructured portfolio operating model.

7. Environmental Impact Assessment Services to the EPA

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	25,544	23,726	30,933	35,718	1
Less Income	21,138	23,774	17,274	18,860	2
Net Cost of Service	4,406	(48)	13,659	16,858	
Employees (Full-Time Equivalents)	130	100	109	124	3
Efficiency Indicators					
Cost per standardised unit of assessment output.....	\$102,998	\$79,087	\$112,484	\$119,060	4

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to the implementation of the Housing Approvals Unit, additional resources for the EPA, additional office accommodation and resources for the Office of the Appeals Convenor. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget is mainly due to additional resources for the EPA and implementing the Deemed Decision Making initiative.
2. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly attributed to a reduction in regulated fees driven by environmental assessments that were terminated, which reduced assessment volumes.
3. The 2023-24 Actual reflects an increased level of resources from other support functions to the EPA's environmental impact assessment services. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget is mainly due to additional resources for the EPA and the Deemed Decision Making initiative aimed at further improving the timeliness and effectiveness of processing assessment and applications in line with the Vogel-McFerran Review.
4. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual is due to additional resources for the EPA, despite an expected increase in the number of assessments to be delivered.

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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 5,264	\$'000 4,883	\$'000 5,895	\$'000 6,188	1
Less Income	990	464	1,096	1,124	2
Net Cost of Service	4,274	4,419	4,799	5,064	
Employees (Full-Time Equivalents)	25	23	25	26	
Efficiency Indicators					
Cost per standardised unit of environmental management services output	\$53,172	\$48,827	\$69,350	\$61,879	3

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to the diversion of resources in prior years to focus on supporting the implementation of recommendations from the Vogel-McFerran Review, with those resources now having been returned.
2. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to an increase in regulated fees related to the additional resources for EPA.
3. The increase in the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to a decrease in the volume of environmental management services, driven by a diversion of resources to focus on supporting the implementation of recommendations from the Vogel-McFerran Review. The decrease between the 2024-25 Estimated Actual to the 2025-26 Budget is mainly due to an increase in the volume of environmental management services forecast to be completed with the additional resources for the EPA.

9. Compliance Monitoring Services to the Minister

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 3,027	\$'000 4,600	\$'000 5,515	\$'000 5,099	1
Less Income	8,057	31	8,190	7,595	2
Net Cost of Service	(5,030)	4,569	(2,675)	(2,496)	
Employees (Full-Time Equivalents)	27	40	43	41	3
Efficiency Indicators					
Average cost per environmental audit completed.....	\$336,373	\$76,663	\$137,867	\$127,469	4

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual and 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to the additional resourcing costs for compliance services.
2. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly attributed to the introduction of annual compliance fees, which came into effect from 1 July 2023, and were not included in the 2024-25 Budget.
3. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual relate to additional resources to support compliance and enforcement activities.
4. The average cost per environmental audit tends to vary due to the volume and complexity of audits required to be undertaken, resulting in the redirection of resources to high-risk, resource intensive compliance matters. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to a comparatively higher volume of environmental audits forecast to be completed. The increase between the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to a decrease in the volume of environmental audits forecast to be completed.

Asset Investment Program

1. The Department's total Asset Investment Program is \$34 million for 2025-26 and \$42.1 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 ground water investigation, water modelling, groundwater telemetry, bores monitoring programs and Environment Online. The Department's projects include:
 - 1.1. \$16.1 million 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. \$14.9 million 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;
 - 1.3. \$9 million is planned to be spent in 2025-26 for Environment Online to continue to build a 'one-stop-shop' portal to perform business with the Department for environmental related approvals;
 - 1.4. \$7.7 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. \$5.8 million over the forward estimates period for the Water Modelling rolling program to improve water quality in rivers and estuaries;
- 1.7. \$4.8 million is planned to be spent in 2025-26 for 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
- 1.8. \$4.4 million over the forward estimates period for plant, equipment and minor works.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
WORKS IN PROGRESS							
Environment Online.....	36,253	27,253	9,571	9,000	-	-	-
Land Acquisition - Land Purchase Priority 1 Areas	7,749	3	-	3,374	2,372	1,000	1,000
National Water Grid Fund.....	5,337	2,137	800	1,400	1,200	600	-
Native Vegetation Extent Mapping	2,231	1,100	947	725	406	-	-
Plant, Equipment and Minor Works	14,031	9,672	3,181	1,808	1,045	771	735
Replace and Maintain Monitoring Bores.....	34,603	18,507	5,524	4,024	4,024	4,024	4,024
Replace and Maintain River Gauging Stations	16,557	10,541	1,504	1,504	1,504	1,504	1,504
Rural Water Planning Program.....	7,991	3,177	1,200	4,814	-	-	-
State Groundwater Investigation Program.....	36,925	21,988	3,983	3,984	3,651	3,651	3,651
Telemetered Water Meter Program.....	2,193	873	690	1,320	-	-	-
Water Modelling	14,434	8,605	1,704	1,605	1,408	1,408	1,408
NEW WORKS							
Groundwater Telemetry.....	1,668	-	-	435	400	411	422
Total Cost of Asset Investment Program	179,972	103,856	29,104	33,993	16,010	13,369	12,744
FUNDED BY							
Capital Appropriation.....			4,446	14,324	7,996	6,495	6,506
Commonwealth Grants.....			800	1,400	1,200	600	-
Holding Account			7,753	6,238	6,238	6,238	6,238
Internal Funds and Balances.....			6,490	1,649	310	36	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			8,835	5,286	266	-	-
Royalties for Regions Fund			340	3,776	-	-	-
Other Grants and Subsidies			440	1,320	-	-	-
Total Funding.....			29,104	33,993	16,010	13,369	12,744

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is expected to increase by \$24.8 million (8.1%) for the 2025-26 Budget Year compared to the 2024-25 Estimated Actual. This is mainly due to increased spending on new initiatives and election commitments, including the Treebates and Urban Canopy Program, WA Tree Recovery program, Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan, Water Licencing and Part V resources and the Accelerating Water Planning to Support Economic Development initiative. Other increases relate to the deferral of grant expenditure from 2024-25 to 2025-26, including the Native Vegetation Rehabilitation Scheme, Pilbara Environment Offsets, Ban on E-Waste to Landfill program and National Partnership on Recycling Infrastructure.

Income

2. Total Income from Government is expected to increase by \$27.5 million (19.1%) for the 2025-26 Budget Year compared to the 2024-25 Estimates Actual. This is mainly due to additional funding for the Treebates and Urban Canopy Program, WA Tree Recovery program, the Accelerating Water Planning to Support Economic Development initiative and the Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan. Other increases relate to the funding retiming from 2024-25 to 2025-26 for various programs including the Native Vegetation Rehabilitation Scheme, Establishing and Maintaining Vegetation Offsets, Ban on E-Waste to Landfill program and the National Partnership on Recycling Infrastructure.
3. Income from sources outside of Government is expected to decrease by \$18.9 million (10.6%) for the 2025-26 Budget Year compared to the 2024-25 Estimates Actual. This is mainly due to reduced landfill (waste) levy revenue and the Commonwealth Government's National Partnership on Recycling Infrastructure grant revenue.

Statement of Financial Position

4. Total assets is expected to decrease by \$1.1 million for the 2025-26 Budget Year compared to the 2024-25 Estimated Actual. This reflects a drawing down from cash at bank for carryover of programs from 2024-25, including Ban on E-Waste 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 \$22.7 million (22.1%) for the 2025-26 Budget Year compared with the 2024-25 Estimated Actual is mainly due to a reflow of grants and subsidies from 2024-25 into 2025-26 and a reduction to the projections of landfill levy revenue. This is offset by increases in service appropriation and regulatory fees.

INCOME STATEMENT ^(a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	131,147	143,659	152,034	160,658	160,249	148,295	148,369
Grants and subsidies ^(c)	22,452	51,304	59,721	73,503	39,335	26,083	21,549
Supplies and services	57,734	58,529	60,018	61,972	52,530	49,855	46,051
Accommodation	10,513	9,409	9,565	9,597	9,576	9,639	9,690
Depreciation and amortisation	12,029	15,038	14,987	14,995	15,005	15,009	15,010
Finance and interest costs	170	246	232	249	224	180	152
Other expenses	6,534	9,188	9,419	9,824	9,727	9,651	9,622
TOTAL COST OF SERVICES	240,579	287,373	305,976	330,798	286,646	258,712	250,443
Income							
Sale of goods and services	8,130	4,640	4,640	4,640	4,725	4,725	4,725
Regulatory fees and fines	52,775	48,682	47,291	52,079	52,811	52,173	52,178
Grants and subsidies	3,031	2,051	23,840	17,216	2,819	919	319
Landfill levy	96,488	95,000	95,000	79,800	69,000	69,000	65,700
Other revenue	7,362	8,605	8,559	6,662	5,327	5,333	2,185
Total Income	167,786	158,978	179,330	160,397	134,682	132,150	125,107
NET COST OF SERVICES	72,793	128,395	126,646	170,401	151,964	126,562	125,336
INCOME FROM GOVERNMENT							
Service appropriations	104,760	132,986	127,074	153,230	147,093	129,607	126,890
Resources received free of charge	2,644	3,276	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	2,376	2,396	2,404	4,493	2,546	2,546	2,546
Regional Infrastructure and Headworks							
Fund	6,597	9,245	9,253	6,729	6,741	6,754	6,754
Other revenues	5,859	1,349	1,849	3,662	2,914	2,914	2,914
TOTAL INCOME FROM GOVERNMENT	122,236	149,252	143,856	171,390	162,570	145,097	142,380
SURPLUS/(DEFICIENCY) FOR THE PERIOD	49,443	20,857	17,210	989	10,606	18,535	17,044

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 1,154, 1,135 and 1,158 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Election Commitments							
Bindjareb Djilba (Peel-Harvey Estuary)							
Protection Plan	-	-	-	1,250	1,250	1,250	1,250
Kalgoorlie-Boulder Water Bank Project	-	-	-	-	5,000	-	-
Plastic Free July	-	-	-	250	250	250	-
Other Grants and Subsidies							
Carbon Innovation Grants Program	58	3,066	1,910	1,897	4,360	4,091	686
Clean Energy Future Fund	1,106	2,376	1,711	6,057	9,724	4,105	5,542
Clean Western Australia - Waste Paper and							
Cardboard Processing	22	6,404	3,555	11,423	-	-	-
Climate Action Fund - Urban Greening Grants ...	592	2,500	3,158	-	-	-	-
Commonwealth Government Grants							
Food Waste for Healthy Soils	-	1,625	3,000	1,875	-	-	-
National Partnership on Recycling							
Infrastructure	2,007	-	16,688	12,522	-	-	-
National Water Grid Fund - Water							
Infrastructure for Sustainable and Efficient							
Regions	-	-	400	1,100	1,300	-	-
Contaminated Sites Management Account							
Grants	260	208	208	208	208	208	208
Dry Seasons Water Carting Services	-	-	-	1,598	-	-	-
E-Waste to Landfill Ban	3,652	6,436	4,416	2,763	55	9	-
Establishing and Maintaining Vegetation							
Offsets Account	-	4,033	500	4,100	4,100	4,500	5,400
Greening our Community	546	-	-	-	-	-	-
Keep Australia Beautiful Council WA	166	-	-	-	-	-	-
Murujuga Aboriginal Corporation Resourcing...	193	455	455	265	-	-	-
Native Vegetation Rehabilitation Scheme	1,137	3,831	1,853	6,835	-	-	-
Offset Fund for Recovery	-	1,350	-	1,348	1,350	-	-
Other Grants	301	-	-	-	-	-	-
Pilbara Environmental Offsets Fund	200	3,167	2,213	5,921	3,284	3,216	3,309
Rural Water Grants	-	687	587	387	687	687	687
Rural Water Planning Program	1,460	790	1,540	750	-	-	-
Statewide Water Efficiency Measures	143	50	50	-	-	-	-
Waste Avoidance and Resource Recovery							
Account	7,347	12,000	12,000	8,000	7,500	7,500	4,200
Waste Export Ban	2,004	1,909	4,810	4,687	-	-	-
WA Tree Recovery Program	-	-	250	-	-	-	-
Water Efficiency Scheme - Gngangara							
Groundwater Allocation Plan	1,000	-	-	-	-	-	-
Water Innovation Partnership	48	267	267	267	267	267	267
Water Sensitive Cities Australia	-	150	150	-	-	-	-
Western Australian Climate Policy	210	-	-	-	-	-	-
TOTAL	22,452	51,304	59,721	73,503	39,335	26,083	21,549

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	23,487	4,154	18,186	10,519	10,276	10,332	10,325
Restricted cash.....	96,184	61,747	84,097	68,586	63,119	59,221	54,441
Holding Account receivables	7,753	7,043	7,753	6,238	6,238	6,238	6,238
Receivables	46,454	39,498	46,962	46,962	46,962	46,962	46,962
Other.....	4,900	3,151	4,900	4,900	4,900	4,900	4,900
Total current assets.....	178,778	115,593	161,898	137,205	131,495	127,653	122,866
NON-CURRENT ASSETS							
Holding Account receivables	89,803	97,798	97,037	107,309	116,076	124,847	133,619
Property, plant and equipment.....	477,553	421,156	477,992	481,581	477,016	471,927	465,573
Receivables	4,253	-	4,253	4,253	4,253	4,253	4,253
Intangibles	33,643	62,663	45,865	55,140	54,899	54,252	57,789
Restricted cash ^(b)	-	4,188	440	880	880	880	880
Other.....	121	3	121	121	121	121	121
Total non-current assets.....	605,373	585,808	625,708	649,284	653,245	656,280	662,235
TOTAL ASSETS	784,151	701,401	787,606	786,489	784,740	783,933	785,101
CURRENT LIABILITIES							
Employee provisions.....	30,229	29,432	30,264	30,264	30,264	30,264	30,264
Payables	604	547	604	604	604	604	604
Borrowings and leases	891	1,399	946	1,063	1,173	1,191	1,149
Other.....	7,678	9,856	7,693	7,693	7,693	7,693	7,693
Total current liabilities.....	39,402	41,234	39,507	39,624	39,734	39,752	39,710
NON-CURRENT LIABILITIES							
Employee provisions.....	7,295	6,207	7,295	7,295	7,295	7,295	7,295
Borrowings and leases	2,194	6,120	2,322	2,565	2,059	1,677	1,474
Total non-current liabilities.....	9,489	12,327	9,617	9,860	9,354	8,972	8,769
TOTAL LIABILITIES	48,891	53,561	49,124	49,484	49,088	48,724	48,479
EQUITY							
Contributed equity.....	226,246	201,015	212,235	210,063	198,380	179,548	164,085
Accumulated surplus/(deficit).....	371,940	348,618	389,150	390,139	400,745	419,280	436,324
Reserves	137,074	98,207	137,097	136,803	136,527	136,381	136,213
Total equity	735,260	647,840	738,482	737,005	735,652	735,209	736,622
TOTAL LIABILITIES AND EQUITY	784,151	701,401	787,606	786,489	784,740	783,933	785,101

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

(b) Effective from the 2023-24 financial year, the classification of 27th pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2023-24	2024-25	2024-25 Estimated	2025-26 Budget	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations	89,806	117,948	112,087	138,235	132,088	114,598	111,880
Capital appropriation	5,112	16,931	5,495	15,386	9,097	7,645	7,684
Holding Account drawdowns	6,293	7,753	7,753	6,238	6,238	6,238	6,238
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	3,430	13,960	18,380	12,143	7,099	-	-
Digital Capability Fund	132	12,190	9,424	5,906	669	-	-
Royalties for Regions Fund							
Regional Community Services Fund	2,376	2,396	2,404	4,493	2,546	2,546	2,546
Regional Infrastructure and Headworks							
Fund	8,971	11,441	9,593	10,505	6,741	6,754	6,754
Receipts paid into Consolidated Account	(19,328)	(48,907)	(46,712)	(33,436)	(23,624)	(23,057)	(23,147)
Other	5,582	2,720	3,220	3,662	1,573	1,573	1,573
Net cash provided by Government	102,374	136,432	121,644	163,132	142,427	116,297	113,528
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(128,971)	(143,653)	(152,027)	(160,649)	(160,241)	(148,289)	(148,363)
Grants and subsidies	(23,384)	(51,304)	(59,721)	(73,503)	(39,335)	(26,083)	(21,549)
Supplies and services	(55,146)	(54,843)	(56,194)	(58,143)	(48,683)	(45,989)	(42,138)
Accommodation	(10,398)	(9,481)	(9,637)	(9,669)	(9,577)	(9,640)	(9,719)
GST payments	(10,315)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)
Finance and interest costs	(167)	(246)	(232)	(249)	(224)	(180)	(152)
Other payments	(5,921)	(8,227)	(8,597)	(9,009)	(9,000)	(8,941)	(8,931)
Receipts (b)							
Regulatory fees and fines	50,048	48,682	47,291	52,079	52,811	52,173	52,178
Grants and subsidies	3,031	2,051	23,840	17,216	2,819	919	319
Sale of goods and services	5,397	4,725	4,725	4,725	4,726	4,726	4,726
Landfill levy	94,358	95,000	95,000	79,800	69,000	69,000	65,700
GST receipts	10,414	5,720	5,720	5,720	5,720	5,720	5,720
Other receipts	4,516	7,149	7,103	6,577	6,668	6,674	3,526
Net cash from operating activities	(66,538)	(110,137)	(108,439)	(150,815)	(131,026)	(105,620)	(104,393)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(19,756)	(38,886)	(29,104)	(33,993)	(16,010)	(13,369)	(12,744)
Proceeds from sale of non-current assets	29	-	-	-	-	-	-
Net cash from investing activities	(19,727)	(38,886)	(29,104)	(33,993)	(16,010)	(13,369)	(12,744)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(1,381)	(933)	(1,049)	(1,062)	(1,101)	(1,150)	(1,178)
Other payments	(945)	-	-	-	-	-	-
Net cash from financing activities	(2,326)	(933)	(1,049)	(1,062)	(1,101)	(1,150)	(1,178)
NET INCREASE/(DECREASE) IN CASH HELD	13,783	(13,524)	(16,948)	(22,738)	(5,710)	(3,842)	(4,787)
Cash assets at the beginning of the reporting period	109,196	83,613	119,671	102,723	79,985	74,275	70,433
Net cash transferred to/from other agencies	(3,308)	-	-	-	-	-	-
Cash assets at the end of the reporting period	119,671	70,089	102,723	79,985	74,275	70,433	65,646

(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)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Regulatory Fees and Fines							
Regulatory Fees - Receipts	52,796	48,827	47,436	52,668	52,811	52,173	52,178
Grants and Subsidies							
Other Grants and Contributions	3,637	2,739	25,028	19,404	3,507	1,607	1,007
Landfill Levy							
Landfill Levy	94,358	95,000	95,000	79,800	69,000	69,000	65,700
Sale of Goods and Services							
Establishing and Maintaining Vegetation							
Offsets Account	360	3,000	3,000	3,000	3,000	3,000	3,000
Pilbara Environmental Offsets Fund	5,397	1,725	1,725	1,725	1,726	1,726	1,726
GST Receipts							
GST Receipts	10,414	5,720	5,720	5,720	5,720	5,720	5,720
Other Receipts							
Government Regional Officer Housing	119	91	45	48	54	60	66
Implementation of the Murujuga Rock Art							
Strategy	3,476	4,722	4,722	3,154	3,154	3,154	-
Interest Received	1,642	451	451	465	465	465	465
Lease of Commercial Land and Buildings	237	346	346	346	346	346	346
Other Receipts	557	2,096	2,096	2,096	2,181	2,181	2,181
Port Hedland Ambient Air Quality Monitoring	353	1,330	1,330	1,353	1,353	1,353	1,353
TOTAL	173,346	166,047	186,899	169,779	143,317	140,785	133,742

(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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Fines							
Regulatory Fines	94	100	100	100	100	100	100
TOTAL ADMINISTERED INCOME	94	100	100	100	100	100	100
EXPENSES							
Other							
Receipts Paid into the Consolidated							
Account	94	100	100	100	100	100	100
TOTAL ADMINISTERED EXPENSES	94	100	100	100	100	100	100

Agency Special Purpose Account Details

CONTAMINATED SITES MANAGEMENT ACCOUNT

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	423	545	524	615
Receipts:				
Other	361	326	299	304
	784	871	823	919
Payments	260	208	208	208
CLOSING BALANCE.....	524	663	615	711

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.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	41,918	35,594	41,352	33,730
Receipts:				
Other	22,491	24,201	24,201	21,215
	64,409	59,795	65,553	54,945
Payments:				
Grants to Waste Export Ban	2,055	1,909	4,810	4,687
Other	21,002	27,013	27,013	22,695
CLOSING BALANCE.....	41,352	30,873	33,730	27,563

PILBARA ENVIRONMENTAL OFFSETS FUND

Account Purpose: The purpose of the trust account is to facilitate the coordinated delivery of environmental offset projects which will benefit the environmental values of the Pilbara to counterbalance the residual impacts of activities occurring wholly or partly within the Pilbara for which approvals have been granted.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	7,865	6,024	12,097	11,165
Receipts:				
Other	5,397	1,725	1,725	1,725
	13,262	7,749	13,822	12,890
Payments	1,165	3,525	2,657	6,554
CLOSING BALANCE.....	12,097	4,224	11,165	6,336

ENVIRONMENTAL PROTECTION PART IV COST RECOVERY ACCOUNT

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance.....	10,714	10,384	13,707	10,629
Receipts:				
Other	16,275	12,994	11,261	15,539
	26,989	23,378	24,968	26,168
Payments	13,282	12,994	14,339	17,153
CLOSING BALANCE.....	13,707	10,384	10,629	9,015

Division 43 **Biodiversity, Conservation and Attractions**

Part 10 Environment

Appropriations, Expenses and Cash Assets

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
DELIVERY OF SERVICES							
Item 89 Net amount appropriated to deliver services	373,052	390,622	368,868	413,738	408,205	395,484	403,029
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	597	615	857	879	901	923	970
Total appropriations provided to deliver services	373,649	391,237	369,725	414,617	409,106	396,407	403,999
CAPITAL							
Item 155 Capital Appropriation	58,014	150,098	105,525	194,833	123,612	65,401	59,461
TOTAL APPROPRIATIONS	431,663	541,335	475,250	609,450	532,718	461,808	463,460
EXPENSES							
Total Cost of Services	573,054	626,098	645,368	651,578	641,795	631,445	636,161
Net Cost of Services ^(a)	396,288	467,237	494,734	488,441	472,406	460,473	464,977
CASH ASSETS ^(b)	200,162	112,672	157,204	151,654	141,957	130,780	123,553

(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 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Election Commitments					
Aboriginal Ranger Program	-	-	17,500	1,500	1,000
Healthy Oceans Program	-	215	4,214	282	289
Small Commitments	-	1,249	-	-	-
Swan River Cleanup.....	-	100	300	300	300
New Initiatives					
Greater Brixton Street Wetlands - Conservation Actions.....	150	354	359	366	372
High Pathogenicity Avian Influenza Response	315	2,170	-	-	-
Hosting Major Events in Kings Park and Botanic Garden	650	250	250	-	-
Perth and Peel Biological Survey	971	1,171	803	-	-
Free Perth Zoo Voucher Program	281	-	-	-	-
Polyphagous Shot-Hole Borer - Western Australia Tree Recovery Program	250	-	-	-	-
Rottnest Island Discounted Ferry Tickets for Seniors.....	269	-	-	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Ongoing Initiatives					
Accessible Parks and Nature Play Western Australia - Every Kid in a Park.....	-	250	250	250	250
Botanic Gardens and Parks Authority - Mount Eliza Scarp Stability Works Stage 2	1,601	94	-	-	-
Continued Investment in the Swan and Canning Rivers	-	2,000	2,000	-	-
Disaster Ready Fund - Round 2	179	83	96	-	-
Disaster Recovery Assistance Package - Kimberley Floods Recovery	515	1,328	-	-	-
Plan for Our Parks	(4,677)	4,741	4,676	4,820	4,746
RiskCover Fund Insurance Premiums	-	5,200	-	-	-
Urban Rivers and Catchments Program - Round 1	30	170	-	-	-
Other					
2025-26 Tariffs, Fees and Charges	-	418	933	933	948
Government Office Accommodation - Geraldton Office Lease Termination ...	(11)	-	-	-	-
Government Regional Officer Housing	329	269	275	277	310
Public Sector Wages Policy	7,757	9,596	12,169	12,473	12,473
Rottne Island Authority - Revisions to Expense Limit and Own-Source Revenue Estimates	4,717	11,099	10,095	11,512	12,374
State Fleet Updates	292	365	404	425	294
Transfer of Streamline WA Positions to Energy and Economic Diversification	(330)	(338)	(346)	(354)	-

Significant Initiatives

Election Commitments

1. The Aboriginal Ranger Program (ARP) funds Aboriginal organisations to employ and train rangers to carry out land and sea management activities across a range of tenures. It significantly contributes to the Western Australian Aboriginal Empowerment Strategy and the National Agreement on Closing the Gap and is a cornerstone of this Government's ability to directly invest in outcomes across Country, culture and community. Importantly, the ARP addresses Government goals by improving Aboriginal training and employment opportunities and ensures positive outcomes for Aboriginal people and communities.
2. The Healthy Oceans Program is a \$5 million election commitment which aims to deliver benefits for ocean health, fish stocks and climate change resilience in Western Australia. The program, supported by scientific expertise, will provide grants for seagrass bed restoration in marine locations across the State. This builds on the \$13.5 million partnership between the Government and Western Australian Marine Science Institution (WAMSI). The Department will liaise with other government agencies with responsibilities for climate action (Water and Environmental Regulation), fisheries management (Primary Industries and Regional Development), and science coordination (Energy and Economic Diversification), as well as WAMSI, to inform the establishment of an appropriate framework for this program.
3. The Small Commitments program will provide financial assistance to community organisations to deliver upgrades to facilities and programs. The Department has been allocated 25 commitments totalling \$1.25 million.
4. The \$1 million investment under the Swan River Cleanup election commitment will support targeted on-ground actions in the upper Swan River area.

New Initiatives

5. The Department will deliver targeted conservation actions on lands within the Greater Brixton Street wetlands through a dedicated staff presence, improved signage and interpretation, provision of ongoing grant funding for local community groups, and acknowledgement of the area's cultural significance through the renaming of the reserves using Noongar language.
6. Funding has been allocated to the Department to develop preparedness and response plans focused on actions to support species conservation for priority sites and species ahead of, and in the event of, an outbreak of high pathogenicity avian influenza H5N1 clade 2.3.4.4b impacting wildlife.
7. Additional funding has been allocated for event management, venue readiness, and site upkeep to meet the growing demand for State significant events that draw tourists to Kings Park and Botanic Garden.

8. The Perth and Peel Biological Survey seeks to proactively undertake survey work to unlock land supply for priority housing development areas. The information acquired through this initiative will support more efficient decision-making and reduce the time required by both proponents and regulators to address environmental requirements. Confirmation of the initial tranche of survey sites is the Department's highest priority and will allow the on-ground survey work to commence as efficiently as possible.
9. Costs associated with the delivery of the free Perth Zoo voucher program were supported by additional appropriation funding. These costs related to managing and servicing increased visitation to Perth Zoo over the duration of the offer during September to November 2024. Over 295,000 free tickets were redeemed by Western Australians.
10. Funding was allocated to the Zoological Parks Authority from Water and Environmental Regulation for the development of a Perth Zoo Polyphagous Shot-Hole Borer Management Strategy and Remediation Plan. The funding also supports the implementation of initial remediation works following the recent removal of affected trees at Perth Zoo.

Ongoing Initiatives

11. The Every Kid in a Park program will be continuing for a further four years. The Department has partnered with Nature Play WA since July 2021 to support families of children of all abilities in accessing and enjoying the national parks around Western Australia through the development of accessibility resources for families, 'Park of the Month' features, inclusive activation events, and communication and media activity. Informed by the program evaluation, the deliverables will shift to focus on activities and resources which can be used across parks more generally, along with a widening of the program scope to include regional and local parks. Accessibility will be expanded beyond disability to include disadvantaged and diverse groups, such as culturally and linguistically diverse communities.
12. Infestations of the polyphagous shot-hole borer have been identified on the Mount Eliza scarp, necessitating additional tree removals and the subsequent retention and reprofiling of the slope to mitigate potential landslip risks.
13. The Department will continue to support the highly successful Community Rivercare, Swan Canning Riverpark Urban Forest, Plastic Free Riverpark and Dolphin Watch programs. These programs deliver significant outcomes in collaboration with public land managers, community-based natural resource management groups and riverside businesses and venues.
14. Funding has been provided by the Commonwealth Government to support initiatives for improved bushfire readiness and resilience in Purnululu National Park and a trial to test the effectiveness of artificial intelligence in detecting smoke generated by bushfires in the South West.
15. Additional funding has been provided by the Commonwealth Government to support cleanup efforts in Kimberley national parks following the impact of Ex-Tropical Cyclone Ellie.
16. The Department continues to implement the successful Plan for Our Parks program which involves the implementation of 20 Indigenous Land Use Agreements (ILUAs) that have enabled the creation of 6.5 million hectares of conservation estate, which is largely jointly managed with Traditional Owners. Delivering Government commitments in the ILUAs requires significant work across the Department, as joint management is operationalised and joint management plans under the *Conservation and Land Management Act 1984* are prepared and implemented. Additional recurrent funding of \$1.9 million in 2024-25 and \$4.7 million in 2025-26, ongoing with annual indexation, relates to ILUAs associated with the proposed Helena and Aurora Ranges and Die Hardy Range national parks, and Miriung Gajerrong Conservation Reserves. This funding will provide for the ongoing joint management of these areas with Traditional Owner partners, resulting in an additional 321,169 hectares of land being added to the conservation estate under the State's Plan for Our Parks initiative.
17. The Commonwealth Government provided additional funding to the City of Bayswater for its Riverside Gardens Urban Forest project through its Urban Rivers and Catchments Program, which is also supported by the Government. Six hectares of grassland will be transformed into thriving urban forest with new community facilities. The project will enhance the natural environment and boost tree canopy coverage, as well as reduce groundwater use, improve habitats for birds and other species, and increase native vegetation.

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	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Visitor Services and Public Programs Provided at Kings Park and Bold Park.....	13,508	13,807	15,030	13,251	13,352	13,422	13,627
2. Visitor Services and Public Programs Provided at Rottnest Island.....	69,802	73,568	77,324	83,270	80,696	83,157	82,194
3. Visitor Services and Public Programs Provided at Perth Zoo.....	29,981	30,104	31,164	32,225	33,029	34,219	35,366
4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark.....	17,219	22,084	22,357	21,499	21,625	19,085	16,608
5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters	181,045	224,504	228,519	221,986	207,809	196,612	198,082
6. Conserving Habitats, Species and Ecological Communities	92,070	91,039	99,960	102,705	103,033	97,091	99,156
7. Research and Conservation Partnerships	23,273	27,117	26,186	26,902	27,508	28,085	28,622
8. Implementation of the Forest Management Plan	24,892	35,296	33,354	36,351	39,796	43,291	43,838
9. Prescribed Burning and Fire Management ...	55,280	63,549	63,659	64,851	65,996	67,067	68,472
10. Bushfire Suppression	65,984	45,030	47,815	48,538	48,951	49,416	50,196
Total Cost of Services.....	573,054	626,098	645,368	651,578	641,795	631,445	636,161

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Community enjoyment, appreciation and understanding of attractions under the Department's care:					
Average level of visitor satisfaction:					
Kings Park and Bold Park.....	90%	90%	90%	90%	
Rottnest Island.....	85%	90%	86%	90%	
Perth Zoo.....	86%	85%	84%	85%	
Swan and Canning Riverpark.....	85.4%	85%	92.3%	85%	
National parks and other lands and waters.....	93.4%	91%	94%	94%	
Outcome: Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions:					
Proportion of critically endangered and endangered species and ecological communities that have a recovery plan.....	70%	70%	70%	70%	
Area of land baited for introduced predators	3,923,225 ha	3,861,612 ha	4,142,840 ha	4,922,061 ha	1
Outcome: Sustainable use of forest resources:					
Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan	1,230,523 m ³	n.a.	n.a.	n.a.	2
Outcome: Lands under the Department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives:					
Proportion of planned Priority 1 prescribed burns achieved	37%	55%	55%	55%	
Proportion of South West bushfires contained to less than two hectares .	76%	75%	75%	75%	

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

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and 2025-26 Budget Target are higher than the 2024-25 Budget due to the expansion of existing area that is designated to be aurally baited, as well as the expansion of predator management in the Pilbara region under the Western Australian Feral Cat Strategy.
2. Commercial harvest of native forest and the associated key performance indicator has been discontinued since the 2024-25 Budget under the new Forest Management Plan 2024-2033.

Services and Key Efficiency Indicators**1. Visitor Services and Public Programs Provided at Kings Park and Bold Park**

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 13,508	\$'000 13,807	\$'000 15,030	\$'000 13,251	1
Less Income	9,897	8,476	8,300	7,948	
Net Cost of Service	3,611	5,331	6,730	5,303	1
Employees (Full-Time Equivalents)	48	50	51	50	
Efficiency Indicator					
Average cost per visitor at Kings Park and Bold Park	\$2.34	\$2.56	\$2.64	\$2.39	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is higher than 2024-25 Budget and 2025-26 Budget Target due to large-scale events held in Kings Park, such as the AusCycling National Road Series Championships and EverNow.

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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 69,802	\$'000 73,568	\$'000 77,324	\$'000 83,270	1
Less Income	70,227	65,141	67,330	74,632	2
Net Cost of Service	(425)	8,427	9,994	8,638	3
Employees (Full-Time Equivalents)	134	126	140	140	4
Efficiency Indicator					
Average cost per visitor at Rottnest Island	\$84.77	\$91.96	\$89.91	\$93.56	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the 2024-25 Budget and 2024-25 Estimated Actual due to higher operating costs primarily associated with higher visitation numbers.
2. The 2025-26 Budget Target is higher than the 2024-25 Budget and 2024-25 Estimated Actual due to higher revenue arising from higher visitation numbers.
3. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and 2025-26 Budget Target due to significant increases in operating costs to support higher visitation demand than planned.
4. The 2024-25 Estimated Actual and 2025-26 Budget Target are higher than the 2024-25 Budget due to higher staff requirements associated with higher visitation.

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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	29,981	30,104	31,164	32,225	
Less Income	19,094	18,383	13,868	19,194	1
Net Cost of Service	10,887	11,721	17,296	13,031	2
Employees (Full-Time Equivalents)	153	156	159	154	
Efficiency Indicator					
Average cost per visitor at Perth Zoo	\$37.25	\$39.35	\$32.80	\$37.91	3

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and 2025-26 Budget Target due to the reduction in own-source revenue from the one-off free Perth Zoo voucher program in 2024-25, which is offset by additional appropriation.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and 2025-26 Budget Target due to the reduction in own-source revenue from the one-off free Perth Zoo voucher program in 2024-25, which is offset by additional appropriation.
3. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and 2025-26 Budget Target due to increased visitation as a result of the one-off free Perth Zoo voucher program in 2024-25.

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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	17,219	22,084	22,357	21,499	
Less Income	5,281	352	372	370	1
Net Cost of Service	11,938	21,732	21,985	21,129	
Employees (Full-Time Equivalents)	68	66	66	68	
Efficiency Indicator					
Average cost per hectare in the Swan and Canning Riverpark	\$2,351.98	\$3,016.12	\$3,053.40	\$2,936.22	

Explanation of Significant Movements

(Notes)

1. The 2023-24 Actual is higher than the 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target primarily due to accrued revenue recognition for the Urban Rivers and Catchments Program from the Commonwealth Government.

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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	181,045	224,504	228,519	221,986	
Less Income	42,058	40,090	38,066	38,207	1
Net Cost of Service	138,987	184,414	190,453	183,779	
Employees (Full-Time Equivalents)	609	773	783	790	
Efficiency Indicator					
Average cost per hectare in national parks and other lands and waters	\$5.51	\$6.12	\$6.61	\$6.39	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and 2025-26 Budget Target are lower than the 2024-25 Budget due to the reduction in mining compensation revenue, which was income typically allocated to Services 5, 6, and 8 and is now offset by additional appropriation.

6. Conserving Habitats, Species and Ecological Communities

Develop and implement programs for the conservation of biodiversity.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	92,070	91,039	99,960	102,705	1
Less Income	5,301	5,651	4,259	4,533	2
Net Cost of Service	86,769	85,388	95,701	98,172	
Employees (Full-Time Equivalents)	527	521	528	529	
Efficiency Indicator					
Average cost per hectare of wildlife habitat	\$2.80	\$2.48	\$2.89	\$2.96	1

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and 2025-26 Budget Target are higher than the 2024-25 Budget due to new funding for the High Pathogenicity Avian Influenza Response, Perth and Peel Biological Survey, additional works required for the Mount Eliza Scarp Stability Program, and unplanned maintenance costs.
2. The 2024-25 Estimated Actual and 2025-26 Budget Target are lower than the 2024-25 Budget due to the reduction in mining compensation revenue, which was income typically allocated to Services 5, 6, and 8 and is now offset by additional appropriation.

7. Research and Conservation Partnerships

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	23,273	27,117	26,186	26,902	
Less Income	19,165	16,243	15,970	15,844	
Net Cost of Service	4,108	10,874	10,216	11,058	
Employees (Full-Time Equivalents)	99	110	110	110	
Efficiency Indicator					
Average cost per hectare of wildlife habitat	\$0.71	\$0.74	\$0.76	\$0.77	

8. Implementation of the Forest Management Plan

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	24,892	35,296	33,354	36,351	
Less Income	894	2,524	599	592	1
Net Cost of Service	23,998	32,772	32,755	35,759	
Employees (Full-Time Equivalents)	133	186	186	191	
Efficiency Indicator					
Average cost per hectare of forest	\$19.70	\$14.50	\$13.66	\$14.89	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and 2025-26 Budget Target are lower than the 2024-25 Budget due to the reduction in mining compensation revenue, which was income typically allocated to Services 5, 6, and 8 and is now offset by additional appropriation.

9. Prescribed Burning and Fire Management

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	55,280	63,549	63,659	64,851	
Less Income	3,866	1,712	1,623	1,555	
Net Cost of Service	51,414	61,837	62,036	63,296	
Employees (Full-Time Equivalents)	284	293	293	291	
Efficiency Indicator					
Average cost per hectare burnt	\$9.08	\$15.89	\$11.57	\$12.10	1

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and 2025-26 Budget Target are lower than the 2024-25 Budget due to a forecast increase in prescribed burning undertaken across unallocated Crown Land.

10. Bushfire Suppression

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	65,984	45,030	47,815	48,538	
Less Income	983	289	247	262	
Net Cost of Service	65,001	44,741	47,568	48,276	
Employees (Full-Time Equivalents)	104	120	120	120	
Efficiency Indicator					
Average cost per hectare burnt	\$14.40	\$18.01	\$31.88	\$21.30	1

Explanation of Significant Movements

(Notes)

- The 2024-25 Estimated Actual and 2025-26 Budget Target are higher than the 2024-25 Budget due to a forecast reduction in the expected bushfire area.

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 \$552.5 million. The Department's significant projects include investment of:
 - \$69.6 million in additional funding over 2025-26 to 2028-29 to be spent at Rottnest Island to complete water and electrical infrastructure upgrades; and
 - \$6.4 million over 2025-26 to 2027-28 to be spent on 2025 election commitments, which will include upgrades to the Wellington Dam Kiosk and William Bay National Park.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
WORKS IN PROGRESS							
Beeliar Wetlands	3,000	2,492	1,790	508	-	-	-
Collie Adventure Trails	9,505	8,505	842	1,000	-	-	-
Danggu Geike Gorge	1,505	880	-	625	-	-	-
Hamelin Pool Boardwalk Replacement	4,600	400	343	4,200	-	-	-
Heavy Fleet and Plant and Equipment - Bushfire Mitigation and Response	5,405	5,005	5,005	400	-	-	-
High Pathogenicity Avian Influenza Response	2,000	80	80	1,920	-	-	-
Karijini National Park Upgrades	21,194	20,694	5,437	500	-	-	-
Kimberley Flood Damage Repairs	1,055	790	752	265	-	-	-
Kimberley Wilderness Walk, Wunaamin Miliwundi Ranges	850	599	113	251	-	-	-
Mount Augustus Tourism Infrastructure	10,000	2,627	1,627	4,573	2,800	-	-
Murujuga National Park	5,000	897	750	4,103	-	-	-
Outdoor Adventure Tourism							
Bicentennial and Gloucester Trees Infrastructure	3,000	945	945	625	1,430	-	-
Campgrounds	12,100	2,950	2,950	3,750	3,150	1,250	1,000
Jetties	2,750	250	250	350	500	1,650	-
Trails	15,000	3,300	3,300	3,375	3,550	2,775	2,000
Perth Zoo Master Plan 2040	40,000	28,920	17,881	1,780	1,400	7,900	-
Plan for Our Parks	111,548	19,961	12,829	56,545	15,378	7,709	11,955

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Rottnest Island Authority							
Electrical Infrastructure Upgrade	90,725	13,149	7,560	20,541	34,620	17,281	5,134
Main Jetty	23,600	23,075	9,400	525	-	-	-
Marine Logistics Hub (Barge Landing Army Groyne).....	31,658	700	700	11,176	18,995	787	-
Rottnest Island Aerodrome Upgrades.....	4,345	3,327	3,327	1,018	-	-	-
Wadjemup Stage Two	18,501	4,574	4,032	13,927	-	-	-
Wastewater Infrastructure Upgrade	15,779	3,957	3,957	4,940	3,716	3,166	-
Water Infrastructure Upgrade	67,861	21,554	7,295	19,734	11,150	11,175	4,248
Workers Accommodation.....	98,496	3,243	3,243	23,053	17,291	-	18,742
The Gap, Torndirrup National Park	5,800	5,300	4,820	500	-	-	-
Tourism Package - Peri-Urban Parks	29,100	19,397	11,044	9,703	-	-	-
Wellington National Park Public Access Improvements	2,650	2,150	2,030	500	-	-	-
Yawuru Conservation Park.....	4,501	3,251	2,513	1,250	-	-	-
Yellagonga Regional Park.....	10,865	9,515	6,837	1,350	-	-	-
COMPLETED WORKS							
Botanic Gardens and Parks Authority - Asset							
Replacement - 2024-25 Program.....	3,139	3,139	3,139	-	-	-	-
Cape to Cape Track	2,700	2,700	2,409	-	-	-	-
Collie Tourism Readiness and Economic Stimulation							
Collie Township - Wayfinding and Tourism Amenities	630	630	30	-	-	-	-
Wellington National Park - Parking and Tourism							
Facilities	2,471	2,471	331	-	-	-	-
Conservation Land Acquisition - 2024-25 Program	420	420	420	-	-	-	-
Dwellingup Trails Gap Project	2,350	2,350	1,032	-	-	-	-
Firefighting Fleet Replacement - 2024-25 Program	4,200	4,200	4,200	-	-	-	-
Fire-Related Bridge Maintenance and Replacement -							
2024-25 Program	1,245	1,245	1,245	-	-	-	-
Great Southern Adventure Trails	12,780	12,780	4,599	-	-	-	-
Park Improvement - 2024-25 Program	3,850	3,850	3,850	-	-	-	-
Parks in the Gascoyne Region - Renewal of Visitor							
Access and Facilities	1,300	1,300	214	-	-	-	-
Parks in the Great Southern Region - Renewal of Walk							
and Cycle Trails	2,240	2,240	200	-	-	-	-
Parks in the Perth Metro Region - Visitor Access and							
Facilities Upgrades	2,387	2,387	190	-	-	-	-
Perth Hills Bike Trails - John Forrest National Park.....	1,500	1,500	152	-	-	-	-
Perth Metro Region Parks - Assets Refurbishment.....	643	643	157	-	-	-	-
Plan for Our Parks	22,584	22,584	2,255	-	-	-	-
Plant and Equipment - 2024-25 Program	8,629	8,629	8,629	-	-	-	-
Rottnest Island Authority - Holiday and Tourism							
Facilities - 2024-25 Program.....	9,789	9,789	9,789	-	-	-	-
Tourism Road Improvement - 2024-25 Program	1,850	1,850	1,850	-	-	-	-
Western Australian Feral Cat Strategy	500	500	270	-	-	-	-
Yamatji Nation Regional Agreement - Trucks.....	630	630	30	-	-	-	-
Zoological Parks Authority							
Animal Exhibits and Park Facilities - 2024-25 Program.....	1,905	1,905	1,905	-	-	-	-
Facilities and Equipment - Computer							
Equipment - 2024-25 Program	100	100	100	-	-	-	-
Perth Zoo Café/Function Centre	20,953	20,953	213	-	-	-	-
NEW WORKS							
Election Commitments							
Outdoor Adventure Package							
Wellington National Park	2,900	-	-	2,300	600	-	-
William Bay National Park	3,500	-	-	1,250	1,250	1,000	-
Other New Works							
Botanic Gardens and Parks Authority - Asset							
Replacement							
2025-26 Program.....	949	-	-	949	-	-	-
2028-29 Program.....	3,051	-	-	-	-	-	3,051
Conservation Land Acquisition							
2025-26 Program.....	420	-	-	420	-	-	-
2026-27 Program.....	420	-	-	-	420	-	-
2027-28 Program.....	420	-	-	-	-	420	-
2028-29 Program.....	420	-	-	-	-	-	420

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Firefighting Fleet Replacement							
2025-26 Program.....	4,200	-	-	4,200	-	-	-
2026-27 Program.....	4,200	-	-	-	4,200	-	-
2027-28 Program.....	4,200	-	-	-	-	4,200	-
2028-29 Program.....	4,200	-	-	-	-	-	4,200
Fire-Related Bridge Maintenance and Replacement							
2025-26 Program.....	2,945	-	-	2,945	-	-	-
2026-27 Program.....	1,695	-	-	-	1,695	-	-
2027-28 Program.....	1,695	-	-	-	-	1,695	-
2028-29 Program.....	2,895	-	-	-	-	-	2,895
Greater Brixton Street Wetlands - Conservation Actions....	300	-	-	300	-	-	-
Ngari Capes Marine Park	100	-	-	100	-	-	-
Park Improvement							
2025-26 Program.....	4,350	-	-	4,350	-	-	-
2026-27 Program.....	4,550	-	-	-	4,550	-	-
2027-28 Program.....	4,550	-	-	-	-	4,550	-
2028-29 Program.....	5,750	-	-	-	-	-	5,750
Plant and Equipment							
2025-26 Program.....	8,629	-	-	8,629	-	-	-
2026-27 Program.....	8,629	-	-	-	8,629	-	-
2027-28 Program.....	8,629	-	-	-	-	8,629	-
2028-29 Program.....	8,629	-	-	-	-	-	8,629
Rottnest Island Authority - Holiday and Tourism Facilities							
2025-26 Program.....	9,789	-	-	9,789	-	-	-
2026-27 Program.....	9,789	-	-	-	9,789	-	-
2027-28 Program.....	9,789	-	-	-	-	9,789	-
2028-29 Program.....	9,789	-	-	-	-	-	9,789
Tourism Road Improvement							
2025-26 Program.....	1,150	-	-	1,150	-	-	-
2026-27 Program.....	2,150	-	-	-	2,150	-	-
2027-28 Program.....	2,150	-	-	-	-	2,150	-
2028-29 Program.....	2,150	-	-	-	-	-	2,150
Zoological Parks Authority							
Animal Exhibits and Park Facilities							
2025-26 Program	2,405	-	-	2,405	-	-	-
2026-27 Program	1,905	-	-	-	1,905	-	-
2027-28 Program	1,905	-	-	-	-	1,905	-
2028-29 Program	2,770	-	-	-	-	-	2,770
Digital Transformation of Perth Zoo's Customer-Facing Systems.....	350	-	-	350	-	-	-
Facilities and Equipment - Computer and Equipment							
2025-26 Program	100	-	-	100	-	-	-
2026-27 Program	100	-	-	-	100	-	-
2027-28 Program	100	-	-	-	-	100	-
2028-29 Program	100	-	-	-	-	-	100
Total Cost of Asset Investment Program	909,905	321,282	168,861	232,224	149,268	88,131	82,833
FUNDED BY							
Asset Sales			500	500	500	500	500
Capital Appropriation.....			90,104	179,266	117,104	59,885	52,158
Funding included in Department of Treasury and Finance - Administered Item.....			250	350	350	350	350
Holding Account			13,320	13,269	12,320	12,320	15,371
Internal Funds and Balances.....			34,956	19,367	14,344	14,076	14,454
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			13,820	2,753	-	-	-
Digital Capability Fund.....			-	350	-	-	-
Royalties for Regions Fund			14,204	16,369	4,650	1,000	-
Other Grants and Subsidies			1,707	-	-	-	-
Total Funding.....			168,861	232,224	149,268	88,131	82,833

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services is projected to increase by \$25.5 million from the 2024-25 Budget to the 2025-26 Budget Year. This increase is primarily attributed to higher operating expenses at the Rottnest Island Authority, RiskCover Fund insurance premiums, the Plan for Our Parks initiative, new expenditures related to election commitments, the Perth and Peel Biological Survey, and preparations for the Government response to the potential outbreak of high pathogenicity avian influenza.

Income

2. Service appropriations are estimated to increase by \$23.4 million to \$414.6 million in the 2025-26 Budget Year compared to the 2024-25 Budget, largely due to additional funding provided for the above noted initiatives. The Asset Maintenance Fund reduction of \$13.1 million to \$2.7 million in the 2025-26 Budget Year is due to the Main Jetty and Aerodrome Upgrades at the Rottnest Island Authority.

Statement of Cashflows

3. Purchase of non-current assets is expected to increase from \$224.3 million in the 2024-25 Budget to \$232.2 million in the 2025-26 Budget Year. The increase of \$7.9 million is largely the result of increased expenditure on the upgrades to the Wellington Dam Kiosk, visitor infrastructure in the William Bay National Park, and Worker's Accommodation and Water and Electrical Infrastructure on Rottnest Island.

INCOME STATEMENT ^(a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	281,766	304,435	315,097	327,714	335,746	343,152	351,171
Grants and subsidies ^(c)	22,746	57,477	40,245	34,231	42,488	22,486	19,478
Supplies and services	165,472	165,227	185,352	183,635	162,233	163,298	162,490
Accommodation	5,300	5,994	5,894	6,733	6,828	6,842	6,822
Depreciation and amortisation	57,294	50,542	53,424	53,512	53,793	54,129	54,427
Finance and interest costs	971	1,527	1,971	2,473	2,304	2,072	1,836
Other expenses	39,505	40,896	43,385	43,280	38,403	39,466	39,937
TOTAL COST OF SERVICES	573,054	626,098	645,368	651,578	641,795	631,445	636,161
Income							
Sale of goods and services	101,015	95,060	90,740	102,211	102,124	103,822	106,348
Regulatory fees and fines	22,728	22,455	22,455	22,995	24,022	24,522	24,522
Grants and subsidies	21,344	17,821	17,851	17,753	17,336	16,508	13,883
Other revenue	31,679	23,525	19,588	20,178	25,907	26,120	26,431
Total Income	176,766	158,861	150,634	163,137	169,389	170,972	171,184
NET COST OF SERVICES	396,288	467,237	494,734	488,441	472,406	460,473	464,977
INCOME FROM GOVERNMENT							
Service appropriations	373,649	391,237	369,725	414,617	409,106	396,407	403,999
Resources received free of charge	1,636	2,528	2,528	2,228	2,228	1,528	1,528
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	700	15,823	13,820	2,753	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	26,565	43,067	42,051	36,301	30,132	30,649	30,149
Other revenues	36,501	27,531	28,582	25,977	23,664	23,568	23,568
TOTAL INCOME FROM GOVERNMENT	439,051	480,186	456,706	481,876	465,130	452,152	459,244
SURPLUS/(DEFICIENCY) FOR THE PERIOD	42,763	12,949	(38,028)	(6,565)	(7,276)	(8,321)	(5,733)

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 2,159, 2,436 and 2,443 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Aboriginal Ranger Program	12,424	29,191	29,191	21,750	15,500	16,250	15,750
Accessible Parks and Nature Play WA	350	-	-	250	250	250	250
Artificial Shellfish Reef	6	808	808	-	-	-	-
Biological Survey	-	-	360	-	-	-	-
City of Karratha - Murujuga National Park							
Access Road	-	18,900	500	3,400	15,000	-	-
Continued Investment in the Management of							
the Swan Canning River System	1,816	1,924	1,924	1,507	1,490	-	-
Election Commitments							
Healthy Oceans Program	-	-	-	-	3,939	-	-
Small Commitments	-	-	-	1,249	-	-	-
Environmental Defenders Office	75	75	75	-	-	-	-
Greater Brixton Street							
Wetlands - Conservation Actions	-	-	-	50	52	53	55
Local Projects Local Jobs	334	-	-	-	-	-	-
Net Conservation Benefit	251	502	502	502	502	502	502
Other	488	-	269	-	-	-	-
Perth Zoo Asian Elephants Rehoming	1,500	-	-	-	-	-	-
Plan for Our Parks	391	-	500	-	-	-	-
Small Grants Program	118	-	39	-	-	-	-
Swan and Canning Rivers Management and							
Community Rivercare	2,639	2,521	2,521	2,521	2,521	2,521	2,521
Urban Rivers and Catchments Program	-	2,956	2,956	2,602	2,834	2,510	-
Wildlife Conservation	278	400	400	400	400	400	400
Yellagonga Regional Park	2,076	200	200	-	-	-	-
TOTAL	22,746	57,477	40,245	34,231	42,488	22,486	19,478

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	76,510	44,336	75,095	71,093	61,326	50,959	43,772
Restricted cash.....	123,022	63,018	81,327	79,709	79,709	79,599	79,489
Holding Account receivables.....	13,320	13,320	13,320	13,371	14,371	15,371	13,320
Receivables.....	18,023	20,673	18,826	17,775	16,187	14,606	12,944
Other.....	20,624	8,671	19,860	19,860	19,860	19,860	19,879
Assets held for sale.....	12	16	12	12	12	12	12
Total current assets.....	251,511	150,034	208,440	201,820	191,465	180,407	169,416
NON-CURRENT ASSETS							
Holding Account receivables.....	332,644	361,075	361,400	390,290	419,260	448,265	477,266
Property, plant and equipment.....	4,614,534	4,429,442	4,740,709	4,928,220	5,032,472	5,074,109	5,100,245
Receivables.....	5,949	558	5,887	5,825	5,763	5,701	5,639
Intangibles.....	1,254	1,270	1,254	1,604	1,604	1,604	1,504
Restricted cash ^(b)	630	5,318	782	852	922	222	292
Other.....	3,664	100	3,664	3,664	3,664	3,664	3,664
Total non-current assets.....	4,958,675	4,797,763	5,113,696	5,330,455	5,463,685	5,533,565	5,588,610
TOTAL ASSETS.....	5,210,186	4,947,797	5,322,136	5,532,275	5,655,150	5,713,972	5,758,026
CURRENT LIABILITIES							
Employee provisions.....	62,198	54,303	62,471	62,779	62,779	62,210	62,144
Payables.....	40,641	19,916	42,602	42,590	42,582	42,677	42,677
Borrowings and leases.....	6,264	7,557	6,600	6,825	6,987	7,014	6,643
Other.....	28,503	29,172	28,513	28,513	28,513	28,513	28,513
Total current liabilities.....	137,606	110,948	140,186	140,707	140,861	140,414	139,977
NON-CURRENT LIABILITIES							
Employee provisions.....	7,552	10,244	7,552	7,552	7,552	7,552	7,552
Borrowings and leases.....	9,374	10,842	10,816	10,571	9,354	7,504	6,894
Other.....	16,674	33,287	38,639	38,564	38,480	38,385	38,385
Total non-current liabilities.....	33,600	54,373	57,007	56,687	55,386	53,441	52,831
TOTAL LIABILITIES.....	171,206	165,321	197,193	197,394	196,247	193,855	192,808
EQUITY							
Contributed equity.....	3,501,537	3,679,770	3,624,228	3,839,431	3,969,429	4,037,464	4,086,698
Accumulated surplus/(deficit).....	224,695	170,580	186,667	180,102	172,826	164,505	158,772
Reserves.....	1,312,748	932,126	1,314,048	1,315,348	1,316,648	1,318,148	1,319,748
Total equity.....	5,038,980	4,782,476	5,124,943	5,334,881	5,458,903	5,520,117	5,565,218
TOTAL LIABILITIES AND EQUITY.....	5,210,186	4,947,797	5,322,136	5,532,275	5,655,150	5,713,972	5,758,026

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

(b) Effective from the 2023-24 financial year, the classification of 27th pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations	333,570	349,486	327,649	372,407	366,816	354,082	361,678
Capital appropriation.....	58,014	150,098	105,525	194,833	123,612	65,401	59,461
Administered equity contribution.....	-	12,562	250	350	500	1,650	-
Holding Account drawdowns	13,320	13,320	13,320	13,269	12,320	12,320	15,371
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	700	15,823	13,820	2,753	-	-	-
Climate Action Fund.....	3,187	2,991	2,678	3,275	1,234	-	-
Digital Capability Fund	-	-	-	350	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	26,565	43,067	42,051	36,301	30,132	30,649	30,149
Regional Infrastructure and Headworks							
Fund	20,595	21,454	14,204	16,369	4,650	1,000	-
Other.....	36,341	27,580	28,631	26,026	23,714	23,618	23,668
Net cash provided by Government	492,292	636,381	548,128	665,933	562,978	488,720	490,327
CASHFLOWS FROM OPERATING							
ACTIVITIES							
Payments							
Employee benefits	(274,516)	(305,272)	(316,234)	(328,317)	(336,526)	(344,501)	(351,886)
Grants and subsidies	(24,439)	(58,625)	(44,456)	(37,559)	(46,009)	(26,202)	(23,364)
Supplies and services	(109,414)	(146,283)	(140,753)	(159,241)	(138,356)	(138,250)	(136,689)
Accommodation	(5,276)	(6,216)	(6,116)	(6,732)	(6,828)	(6,842)	(6,822)
GST payments	(33,160)	(22,423)	(22,423)	(22,503)	(22,503)	(22,503)	(22,503)
Finance and interest costs	(971)	(1,527)	(1,971)	(2,462)	(2,293)	(2,061)	(1,825)
Other payments	(72,792)	(59,914)	(60,711)	(64,117)	(58,664)	(59,900)	(60,376)
Receipts ^(b)							
Regulatory fees and fines	21,875	22,455	22,455	22,995	24,022	24,522	24,522
Grants and subsidies	16,887	19,370	19,400	19,290	18,873	18,045	15,420
Sale of goods and services.....	101,054	96,759	93,939	104,468	104,380	105,378	107,966
GST receipts	32,926	22,426	22,426	22,508	22,508	22,508	22,508
Other receipts	22,790	23,655	18,218	18,575	24,331	24,544	24,805
Net cash from operating activities	(325,036)	(415,595)	(416,226)	(433,095)	(417,065)	(405,262)	(408,244)
CASHFLOWS FROM INVESTING							
ACTIVITIES							
Purchase of non-current assets	(112,107)	(224,344)	(168,861)	(232,224)	(149,268)	(88,131)	(82,833)
Proceeds from sale of non-current assets	1,258	559	559	540	540	540	540
Net cash from investing activities	(110,849)	(223,785)	(168,302)	(231,684)	(148,728)	(87,591)	(82,293)
CASHFLOWS FROM FINANCING							
ACTIVITIES							
Repayment of borrowings and leases.....	(7,409)	(6,104)	(6,396)	(6,542)	(6,720)	(6,882)	(7,017)
Other payments	(1,090)	(162)	(162)	(162)	(162)	(162)	-
Net cash from financing activities	(8,499)	(6,266)	(6,558)	(6,704)	(6,882)	(7,044)	(7,017)
NET INCREASE/(DECREASE) IN CASH							
HELD.....	47,908	(9,265)	(42,958)	(5,550)	(9,697)	(11,177)	(7,227)
Cash assets at the beginning of the reporting period	156,790	121,937	200,162	157,204	151,654	141,957	130,780
Net cash transferred to/from other agencies	(4,536)	-	-	-	-	-	-
Cash assets at the end of the reporting period	200,162	112,672	157,204	151,654	141,957	130,780	123,553

(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)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Regulatory Fees and Fines							
Regulatory Fees and Fines.....	387	190	190	190	190	190	190
Grants and Subsidies							
Grants and Subsidies	26,908	34,079	34,910	32,495	29,765	28,841	26,216
Sale of Goods and Services							
Sale of Goods and Services	51,665	37,504	37,504	37,504	37,504	37,504	37,504
GST Receipts							
GST Receipts on Sales	6,328	5,500	5,500	5,500	5,500	5,500	5,500
GST Input Credits.....	16,569	7,827	7,827	7,827	7,827	7,827	7,827
Other Receipts							
Other Receipts	10,226	15,184	9,258	9,296	15,410	15,523	15,634
TOTAL	112,083	100,284	95,189	92,812	96,196	95,385	92,871

(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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Fines							
Receipts from Regulatory Fees and Fines	82	30	30	30	30	30	30
TOTAL ADMINISTERED INCOME	82	30	30	30	30	30	30
EXPENSES							
Other							
Loss on Valuation of Biological Assets ^(a)	2,313	-	-	-	-	-	-
Receipts Paid into the Consolidated Account.....	82	30	30	30	30	30	30
TOTAL ADMINISTERED EXPENSES	2,395	30	30	30	30	30	30

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

