

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	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Water and Environmental Regulation		
– Total Cost of Services.....	317,869	330,783
– Asset Investment Program	33,181	27,019
Biodiversity, Conservation and Attractions		
– Total Cost of Services.....	669,668	695,776
– Asset Investment Program	200,473	208,129

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. Prescribed Burning and Fire Management 2. Bushfire Suppression 3. Visitor Services and Public Programs Provided at Kings Park and Bold Park 4. Visitor Services and Public Programs Provided at Rottnest Island 5. Visitor Services and Public Programs Provided at Perth Zoo 6. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark 7. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters 8. Conserving Habitats, Species and Ecological Communities 9. Research and Conservation Partnerships 10. Implementation of the Forest Management Plan

Division 42 **Water and Environmental Regulation**

Part 10 **Environment**

Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 95 Net amount appropriated to deliver services	126,089	152,202	132,084	160,078	149,722	141,830	139,916
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	985	1,028	1,164	1,188	1,204	1,204	1,234
Total appropriations provided to deliver services.....	127,074	153,230	133,248	161,266	150,926	143,034	141,150
CAPITAL							
Item 163 Capital Appropriation.....	5,495	15,386	15,720	9,327	6,283	7,725	7,291
TOTAL APPROPRIATIONS	132,569	168,616	148,968	170,593	157,209	150,759	148,441
EXPENSES							
Total Cost of Services	267,562	330,798	317,869	330,783	301,965	289,494	270,569
Net Cost of Services ^(a)	106,518	170,401	129,426	163,514	148,946	151,586	136,891
CASH ASSETS ^(b)	133,366	79,985	125,492	107,084	91,593	75,605	72,404

- (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 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
New Initiative					
Circular Economy Grants Program.....	-	4,594	7,602	5,619	-
Ongoing Initiatives					
Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan ^(a)	(930)	(1,116)	(1,116)	(557)	-
Cockburn Sound State Environmental Policy.....	132	59	-	-	-
Compliance Resourcing.....	250	-	-	-	-
E-Waste Ban to Landfill Program.....	1,150	208	-	-	-
Environment Online.....	-	1,321	-	-	-
Healthy Estuaries WA Costs.....	-	1,552	1,552	1,552	1,552
Indian Ocean Territories Service Delivery Agreement.....	2,789	-	-	-	-
Murujuga Cultural Landscape.....	868	4,090	4,165	-	-
Murujuga Rock Art Monitoring Program - WSP Pty Ltd Contract Extension.....	1,409	5,895	3,666	1,449	186
National Pollutant Inventory Commonwealth Funding.....	-	201	207	71	-
Polyphagous Shot-Hole Borer - WA Tree Recovery Program.....	(155)	-	155	693	-
Priority Environmental Policy - Strategic Initiatives - Native Vegetation Policy.....	-	454	1,698	1,723	1,760
Rural Water Planning Program.....	(659)	659	-	-	-
Statewide Water Licensing Backlog Strategy.....	-	1,121	1,132	-	-
Other					
Government Office Accommodation.....	3	3	4	4	-
Government Regional Officer Housing.....	(90)	(89)	(95)	(100)	(91)
Interest Revenue for Waste Avoidance and Resource Recovery (WARR) Account.....	1,116	870	763	631	594
Landfill Levy Revenue Revision.....	-	1,810	-	3,300	3,300
State Fleet Updates.....	137	172	169	175	199
Westport - Environmental Impact Assessment.....	-	449	456	-	-

(a) Reallocated to Primary Industries and Regional Development.

Significant Initiatives

New Initiatives

1. The Circular Economy Grants Program will provide grants and targeted support for the collection and recycling of end-of-life solar panels and embedded batteries to aid the development of local recycling capacity and market development.

Ongoing Initiatives

2. The Healthy Estuaries WA program will continue to be delivered with a focus on priority nutrient reduction activities to protect water quality in at risk estuaries. Additional investment will support core catchment actions, including fertiliser management, stock exclusion fencing and revegetation, to reduce nutrient and organic matter inputs.
3. The Murujuga Rock Art Monitoring Program will continue to protect the value of the Murujuga Cultural Landscape and meet ongoing World Heritage obligations. The program provides scientific monitoring to inform regulatory oversight of industrial emissions. Delivery is undertaken in partnership with the Murujuga Aboriginal Corporation, to a progressive transition of monitoring responsibilities.
4. Priority Environmental Policy - Strategic Initiatives through the Native Vegetation Policy workstream deliver priority environmental reforms to streamline approvals processes and improve environmental outcomes.
5. Supporting timely access to water for industry and communities through the ongoing delivery of the Statewide Water Licensing Backlog Strategy, a continued Government priority to reduce approval delays. This will sustain capacity to progress high-volume licence applications and maintain backlog levels within sustainable targets. This improves regulatory timeliness, supports economic activity and enables responsible management of water resources.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's Services, the Desired Outcomes and the relevant Government Goal. The Key Effectiveness Indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The Key Efficiency Indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	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
Protecting and Restoring Our Environment.	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 is monitored effectively.	9. Compliance Monitoring Services to the Minister

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Water Information and Advice.....	30,217	34,201	34,263	32,033	29,985	29,112	27,362
2. Water Planning, Allocation and Optimisation	38,653	38,051	37,360	44,161	43,605	49,826	54,919
3. Water Regulation, Licensing and Industry Governance	22,297	26,364	26,434	27,519	25,967	23,936	22,110
4. Environmental Regulation	50,872	70,188	64,524	73,401	65,569	65,197	63,764
5. Water and Environment Policy.....	43,490	65,003	60,446	65,725	64,882	58,320	49,009
6. Waste Strategies.....	43,874	49,986	46,359	39,528	24,920	20,591	13,452
7. Environmental Impact Assessment Services to the EPA	27,820	35,718	35,783	36,731	35,495	31,466	29,661
8. Environmental Management Services to the EPA.....	5,708	6,188	6,202	6,316	6,217	5,909	5,499
9. Compliance Monitoring Services to the Minister	4,631	5,099	6,498	5,369	5,325	5,137	4,793
Total Cost of Services	267,562	330,798	317,869	330,783	301,965	289,494	270,569

Outcomes and Key Effectiveness Indicators (a)

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
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.....	38%	65%	51%	65%	1
Proportion of priority growth areas that have a water supply planning strategy	22%	56%	56%	100%	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	97%	100%	100%	100%	
Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months.....	16%	40%	15%	20%	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.....	98%	95%	98%	98%	
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)	n.a.	65%	n.a.	n.a.	
Percentage of commercial and industrial waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target ^(b)	n.a.	70%	n.a.	n.a.	
Percentage of construction and demolition waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target ^(b)	n.a.	75%	n.a.	n.a.	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 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	87%	90%	90%	90%	
Percentage of project-specific conditions which did not require significant change following the appeal process	67%	90%	85%	90%	4
Percentage of assessments that met agreed timelines ^(b)	n.a.	78%	n.a.	n.a.	
The EPA's satisfaction with the Department's provision of environmental management services during the year	92%	95%	92%	95%	
Outcome: Compliance with Ministerial statement implementation conditions is monitored effectively:					
The number of Ministerial statements audited compared to targets.....	68%	100%	88%	100%	5

- (a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.
(b) The Treasurer has approved an exemption from reporting this indicator for 2024-25, 2025-26 and 2026-27.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Actual is lower, reflecting a period of significant reform and transition within the Department. The 2025-26 Estimated Actual shows a significant rebound, indicating recovery is underway. Given the current upwards trajectory and importance of maintaining clear and credible performance expectations, the 2026-27 Budget Target of 65% reflects the Department's ongoing commitment to focus on measurable progress.
2. This indicator is measured over a three-year planning cycle, delivering nine new priority growth areas from 2024-25 to 2026-27. The 2024-25 Actual represents two out of three planned new priority growth areas due to reprioritisation of water supply planning resources to address water supply requirements for the Pilbara region. The 2025-26 Estimated Actual represents completion of three further outputs, totalling to five out of nine new priority growth areas. The remaining four new priority growth areas are forecast to be completed in 2026-27, representing 100% completion.
3. The 2025-26 Estimated Actual resembles the 2024-25 Actual. The 2026-27 Budget Target reflects the Department's continued assurance focus and the time required to rectify complex non-compliances.
4. The 2024-25 Actual is lower as the percentage of conditions subject to change was unusually high, driven by a small number of contentious assessments. These changes to conditions resulted in improved condition-setting approaches. However, the 2025-26 Estimated Actual may vary due to a number of assessments still awaiting finalisation and which may attract an unusually high number of appeals, increasing the likelihood of changes to conditions.
5. The 2024-25 Actual is lower due to compliance resources being re-focused on several high risk and on-going compliance matters, and the recruitment and audit training for new staff. The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to reduced staffing, and therefore fewer audits being completed.

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.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 30,217	\$'000 34,201	\$'000 34,263	\$'000 32,033	1
Less Income	6,660	3,998	4,000	3,965	2
Net Cost of Service	23,557	30,203	30,263	28,068	
Employees (Full-Time Equivalents)	134	133	133	133	
Efficiency Indicators					
Proportion of statutory referrals from decision-making authorities where advice is provided within target timeframes.....	94%	95%	95%	95%	
Average cost per referral assessment	\$5,182	\$4,967	\$3,987	\$4,230	3
Average cost per water measurement site managed	\$8,107	\$9,526	\$9,574	\$8,344	4

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to additional expenditure on the National Water Grid Fund, Water Infrastructure for Sustainable and Efficient Regions (WISER), the Community Water Supply Partnership Program and services being delivered by Water Corporation on behalf of the Department.
2. The 2024-25 Actual is higher than the 2025-26 Estimated Actual is due to a change in allocation of income applied to the waste levy.
3. The decrease from the 2024-25 Actual to the 2025-26 Estimated Actual is due to a consistent level of total expenditure being spread over a larger number of forecast referral assessments that require advice.
4. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is due to additional expenditure on WISER, the Community Water Supply Partnership Program and Water Corporation undertaking water carting services on behalf of the Department, with the number of water measurement sites forecast remaining relatively the same. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to lower forecast expenditure on water carting services and the Community Water Supply Partnership Program combined with managing a forecast higher number of water measurement sites.

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.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 38,653	\$'000 38,051	\$'000 37,360	\$'000 44,161	1
Less Income	8,699	6,052	6,056	5,992	2
Net Cost of Service	29,954	31,999	31,304	38,169	
Employees (Full-Time Equivalents)	174	192	192	189	3
Efficiency Indicators					
Average cost per plan, report or guidance document to support water planning, allocation and optimisation	\$259,057	\$248,550	\$269,841	\$279,591	
Average cost per hour of scientific support for water planning, allocation and optimisation.....	\$218	\$204	\$199	\$250	4

Explanation of Significant Movements

(Notes)

1. The increase between the 2025-26 Estimated Actual and the 2026-27 Budget Target is primarily due to a grant payment to deliver on the Kalgoorlie-Boulder Water Bank Project election commitment.
2. The decrease between the 2024-25 Actual and the 2025-26 Estimated Actual is due to improving the allocation of income between water and environmental services.
3. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is due to additional resources being provided to support Bindjareb Djilba (Peel Harvey) Protection Plan and Accelerating Water Planning to support economic development programs.
4. The increase between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to additional resources to deliver the Kalgoorlie-Boulder Water Bank Project election commitment, Healthy Estuaries WA and the Dry Season Response Program with a lower volume of hours for scientific support for water planning, allocation and optimisation activities forecast to be delivered.

3. Water Regulation, Licensing and Industry Governance

The Department is responsible for regulation to ensure that investment, growth and development do not compromise the 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.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	22,297	26,364	26,434	27,519	1
Less Income.....	686	2,537	1,869	2,188	1
Net Cost of Service.....	21,611	23,827	24,565	25,331	
Employees (Full-Time Equivalents)	140	143	143	141	
Efficiency Indicators					
Average cost of assessing a water licence application by risk assessment category:					
Low risk.....	\$4,243	\$5,296	\$5,080	\$5,187	1
Medium risk.....	\$5,657	\$7,062	\$6,773	\$6,916	1
High risk.....	\$7,071	\$8,827	\$8,466	\$8,646	1
Average time taken to assess a licence application by risk assessment category:					
Low risk.....	59 days	65 days	65 days	65 days	2
Medium risk.....	63 days	75 days	75 days	75 days	2
High risk.....	76 days	95 days	95 days	95 days	2
Average cost of compliance monitoring and enforcement action.....	\$475	\$421	\$350	\$365	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to additional resourcing for water licencing. The increase between the 2025-26 Actual and the 2026-27 Budget Target is due to additional resources being provided to address the water licencing backlog, yielding an 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 successful implementation of the water licencing backlog action plan has reduced average time taken to assess a licence application by risk category, as seen in the 2024-25 Actual. The 2025-26 Estimated Actual is consistent with the Department’s fixed non-statutory performance targets that remain stable year-on-year.
3. The decrease from the 2024-25 Actual to the 2025-26 Estimated Actual is due to an increase in compliance monitoring and enforcement actions forecast to be delivered relative to overall expenditure, reflective of targeted efforts under the 2025-26 Assurance Program.

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.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	50,872	70,188	64,524	73,401	1
Less Income	62,948	62,208	64,351	62,703	
Net Cost of Service	(12,076)	7,980	173	10,698	
Employees (Full-Time Equivalents)	303	306	306	304	
Efficiency Indicators					
Average cost per works approval and licence application	\$69,499	\$97,398	\$81,069	\$82,592	2
Average cost per native vegetation clearing permit application	\$38,442	\$66,524	\$48,250	\$78,542	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to additional resourcing to support compliance and enforcement activities with the *Environmental Protection Act 1986* (the Act) Part V Activities and extending the Indian Ocean Territories Agreement with the Commonwealth Government to 2025-26. The change in the timing of grants for Establishing and Maintaining Vegetation Offsets, Native Vegetation Rehabilitation Scheme, Offset Fund for Recovery resulted in an increase from the 2025-26 Estimated Actual to the 2026-27 Budget Target.
2. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to additional resourcing to support compliance and enforcement activities, the Act Part V Activities, and extending the Indian Ocean Territories Agreement with the Commonwealth Government to 2025-26, which was partially offset by an increase in the volume of works approval and forecast licensing decisions.
3. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to changed timing of grants for Offset Fund for Recovery, Native Vegetation Rehabilitation Scheme, Establishing and Maintaining Vegetation Offsets and reflow of Native Vegetation Policy Implementation, combined with a decrease in the number of native vegetation clearing permit applications forecast to be decided. The increase between the 2025-26 Actual and the 2026-27 Budget Target is due to changed timing of grants for Establishing and Maintaining Vegetation Offsets, Native Vegetation Rehabilitation Scheme and Offset Fund for Recovery.

5. Water and Environment Policy

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	43,490	65,003	60,446	65,725	1
Less Income	20,654	18,219	25,229	29,392	2
Net Cost of Service	22,836	46,784	35,217	36,333	
Employees (Full-Time Equivalents)	132	109	123	119	3
Efficiency Indicator					
Average cost per hour of policy advice and recommendations.....	\$334	\$525	\$476	\$482	1

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to changes in the timing of the Clean Energy Future Fund, Climate Action Fund and Climate Adaptation Initiatives, Pilbara Environmental Offsets Fund, Native Vegetation Policy Implementation, Murujuga Rock Art Strategy and WA Tree Recovery Program.
2. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to a forecast increase in contributions from the industry proponents for areas authorised to be cleared under Part IV of the Act. The increase between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to the industry funding for the continuing support of the Murujuga Rock Art Monitoring Program.
3. Water and environment policy drew on higher than expected resources from other function areas, resulting in the higher full-time equivalents in the 2024-25 Actual compared to the 2025-26 Estimated Actual. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is due to additional fixed-term resources for the Pilbara Environmental Offsets, Murujuga Rock Art Strategy and WA Tree Recovery Program, extending the Indian Ocean Territories Agreement with the Commonwealth to 2025-26, and carryover of resources for the Climate Action Fund and Climate Adaptation Initiatives.

6. Waste Strategies

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	43,874	49,986	46,359	39,528	1
Less Income.....	42,397	39,804	58,281	35,460	2
Net Cost of Service.....	1,477	10,182	(11,922)	4,068	
Employees (Full-Time Equivalents)	114	84	84	82	3
Efficiency Indicator					
Cost of landfill levy compliance as a percentage of landfill levy income collected.....	1.19%	1.7%	1.4%	1.6%	4

Explanation of Significant Movements

(Notes)

1. The decrease between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to the change in timing of grant funding for the National Partnership on Recycling Infrastructure program, Food Waste for Healthy Soils and Ban on E-Waste to Landfill program, partially offset by new funding for the delivery of the Circular Economy Grants Program and additional grant funding from the WARR Account.
2. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to an increase in the waste levy rate from 1 July 2024 and associated waste levies. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to the timing of funding for the National Partnership on Recycling infrastructure, Recycling Modernisation Fund - Plastics Technology Stream, Food Waste for Healthy Soils, and the diversion of waste from landfill reducing landfill levy revenue.
3. The 2024-25 Actual compared to the 2025-26 Estimated Actual reflects an increased level of resources from other support functions supporting the waste strategies.
4. The increase from the 2024-25 Actual to 2025-26 Estimated Actual and 2026-27 Budget Target is due to a forecast decrease in the waste levy income to be collected.

7. Environmental Impact Assessment Services to the EPA

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	27,820	35,718	35,783	36,731	1
Less Income.....	14,750	18,860	18,599	18,820	2
Net Cost of Service.....	13,070	16,858	17,184	17,911	
Employees (Full-Time Equivalents)	138	124	124	124	3
Efficiency Indicators					
Cost per standardised unit of assessment output	\$79,259	\$119,060	\$108,432	\$122,437	4

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is higher due to the temporary uplift in EPA resourcing, additional office accommodation and resources for the Office of the Appeals Convenor (OAC).
2. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to higher regulated fees related to the temporary uplift to EPA resources.
3. The 2024-25 Actual compared to the 2025-26 Estimated Actual reflects increased resources from other support functions to deliver the environmental impact assessment services to the EPA.
4. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to the temporary uplift in EPA resourcing, additional office accommodation and resources for the OAC. The increase between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to a decrease in the number of assessments forecast to be delivered.

8. Environmental Management Services to the EPA

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	5,708	6,188	6,202	6,316	
Less Income.....	1	1,124	1,125	1,132	1
Net Cost of Service.....	5,707	5,064	5,077	5,184	
Employees (Full-Time Equivalents)	30	26	26	26	2
Efficiency Indicators					
Cost per standardised unit of environmental management services output ...	\$47,570	\$61,879	\$62,025	\$63,158	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to improvements in how income is allocated between water and environmental services.
2. The 2024-25 Actual compared to the 2025-26 Estimated Actual reflects increased resources from other support functions to deliver environmental management services to EPA.
3. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual reflects a decrease in the forecast volume of environmental management services completed.

9. Compliance Monitoring Services to the Minister

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 4,631	\$'000 5,099	\$'000 6,498	\$'000 5,369	1
Less Income	4,249	7,595	8,933	7,617	1
Net Cost of Service	382	(2,496)	(2,435)	(2,248)	
Employees (Full-Time Equivalents)	27	41	45	42	1
Efficiency Indicators					
Average cost per environmental audit completed	\$112,958	\$127,469	\$185,654	\$153,409	2

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is due to an extension to Commonwealth funding for the Indian Ocean Territories agreement. The decrease between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to the expiry of Commonwealth funding for the Indian Ocean Territories agreement.
2. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to a lower forecast volume of environmental audits to be completed. The decrease between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to the expiry of Commonwealth funding for the Indian Ocean territories agreement to 2025-26, offset by a reduction in the number of environmental audits forecast to be completed, reflecting the complexities of auditing major projects.

Asset Investment Program

1. The total Asset Investment Program for 2026-27 is \$27 million and \$37.8 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 and bores monitoring programs. The Department's projects include:
 - 1.1. \$12 million over the forward estimates period as part of the Replace and Maintain Monitoring Bores rolling program to ensure 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. \$9.6 million over the forward estimate period for the State Groundwater Investigation program to undertake targeted groundwater investigations and data analysis across Western Australia, to ensure Government and industry have timely knowledge of water resources;
 - 1.3. \$8.7 million is planned to be spent in 2026-27 for Environment Online to continue to build a 'one-stop-shop' portal for customer engagement with the Department for environmental-related approvals;
 - 1.4. \$5.2 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;
 - 1.5. \$4.2 million over the forward estimates period for the Water Modelling rolling program to support improvements in water quality in rivers and estuaries;
 - 1.6. \$3 million over the forward estimates period on Land Acquisition - acquisition of Priority 1 land adjacent to public drinking water supply areas; and
 - 1.7. \$2.1 million is planned to be spent in 2026-27 for the Rural Water Planning Program on critical dam infrastructure in agricultural areas and to develop and upgrade water infrastructure needed to maintain these supplies into the future.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Environment Online	45,757	37,056	9,000	8,701	-	-	-
Groundwater Telemetry	1,668	235	235	600	411	422	-
Land Acquisition - Land Purchase Priority 1 Areas	5,674	302	299	2,372	1,000	1,000	1,000
National Water Grid Fund.....	6,793	4,993	1,400	1,200	600	-	-
Native Vegetation Extent Mapping	2,167	2,027	991	140	-	-	-
Plant, Equipment and Minor Works	17,566	14,280	2,764	1,045	771	735	735
Replace and Maintain Monitoring Bores	42,464	26,368	4,024	4,024	4,024	4,024	4,024
Replace and Maintain River Gauging Stations.....	18,980	11,988	1,504	1,748	1,748	1,748	1,748
Rural Water Planning Program.....	7,812	5,682	3,415	2,130	-	-	-
State Groundwater Investigation Program	40,915	27,711	5,384	3,651	2,251	3,651	3,651
Water Modelling.....	15,842	10,210	2,192	1,408	1,408	1,408	1,408
COMPLETED WORKS							
Telemetered Water Meter Program	2,193	2,193	1,973	-	-	-	-
Total Cost of Asset Investment Program.....	207,831	143,045	33,181	27,019	12,213	12,988	12,566
FUNDED BY							
Capital Appropriation			14,645	8,196	5,095	6,506	6,084
Commonwealth Grants			1,400	1,200	600	-	-
Holding Account.....			6,238	6,482	6,482	6,482	6,482
Internal Funds and Balances.....			(1,811)	310	36	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			9,743	8,701	-	-	-
Royalties for Regions Fund			1,646	2,130	-	-	-
Other Grants and Subsidies			1,320	-	-	-	-
Total Funding			33,181	27,019	12,213	12,988	12,566

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is expected to increase by \$12.9 million (4.1%) for the 2026-27 Budget Year compared to the 2025-26 Estimated Actual. The primary drivers of this increase include \$15 million (27.2%) in grants and subsidies due to changes in the timing and delivery profile of programs, including the Recycling Modernisation Fund, Native Vegetation Rehabilitation Scheme and the Pilbara Environmental Offsets Fund, as well as the implementation of the new Circular Economy Grants Program. These increases are partially offset by a \$3.6 million (5.6%) decrease in supplies and services expenditure, reflecting reduced activity levels following the completion of time-limited initiatives in 2025-26.

Income

2. Income from sources outside of Government is expected to decrease by \$21.2 million (11.2%) compared to the 2025-26 Estimated Actual. This reduction is largely driven by a decrease in Commonwealth grants and subsidies revenue following the conclusion of Recycling Modernisation Fund grant funding, with current funding arrangements ending in 2025-26. The \$7.7 million (7.9%) decrease in Landfill Levy revenue reflects reduced waste levy collections resulting from improved waste diversion outcomes driven by the implementation of the Waste Strategy and associated Waste Authority programs.
3. Total Income from Government is expected to increase by \$27.8 million (18.4%) for the 2026-27 Budget Year compared to the 2025-26 Estimated Actual. This increase is primarily driven by the carryover of grants and subsidies funding into 2026-27, including programs such as the state funded component of the Recycling Modernisation Fund, the Native Vegetation Rehabilitation Scheme and funding for the Murujuga Cultural Landscape.

Statement of Financial Position

4. Total assets are expected to decrease by \$3.9 million (0.4%) in the 2026-27 Budget year compared to the 2025-26 Estimated Actual. This movement is attributable to the drawdown of cash balances carried forward from 2025-26 to support the delivery of grant programs in 2026-27.

Statement of Cashflows

5. Cash balances at the end of the 2026-27 Budget Year are expected to decrease by \$18.4 million (14.7%) compared to the 2025-26 Estimated Actual. This decrease primarily reflects higher net cash outflows from operating activities, driven by increased grant and subsidies payments and lower cash receipts from Commonwealth grants and Waste Levy Receipts. This is partially offset by increases in Service Appropriation receipts.

INCOME STATEMENT (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	152,733	160,658	163,459	164,927	161,626	159,642	161,988
Grants and subsidies ^(c)	30,073	73,503	55,156	70,190	52,129	47,071	27,359
Supplies and services	54,106	61,972	64,486	60,903	53,486	48,112	46,491
Accommodation	11,004	9,597	9,600	9,579	9,643	9,694	9,746
Depreciation and amortisation	13,160	14,995	15,023	15,053	15,058	15,061	15,066
Finance and interest costs.....	249	249	298	294	240	212	237
Other expenses.....	6,237	9,824	9,847	9,837	9,783	9,702	9,682
TOTAL COST OF SERVICES	267,562	330,798	317,869	330,783	301,965	289,494	270,569
Income							
Sale of goods and services.....	4,392	4,640	10,238	10,123	10,054	10,035	10,018
Regulatory fees and fines.....	45,550	52,079	52,147	52,830	52,408	51,518	50,018
Grants and subsidies.....	3,132	17,216	20,005	2,819	919	319	319
Taxation.....	98,262	79,800	97,950	90,240	80,600	72,360	70,900
Other revenue.....	9,708	6,662	8,103	11,257	9,038	3,676	2,423
Total Income.....	161,044	160,397	188,443	167,269	153,019	137,908	133,678
NET COST OF SERVICES	106,518	170,401	129,426	163,514	148,946	151,586	136,891
INCOME FROM GOVERNMENT							
Service appropriations.....	127,074	153,230	133,248	161,266	150,926	143,034	141,150
Resources received free of charge	1,871	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.....	2,383	4,493	2,883	2,068	1,409	1,968	25
Regional Infrastructure and Headworks							
Fund.....	9,253	6,729	6,729	8,293	8,306	8,306	8,306
Other revenues	6,169	3,662	4,778	3,784	3,677	3,545	3,508
TOTAL INCOME FROM GOVERNMENT	146,750	171,390	150,914	178,687	167,594	160,129	156,265
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	40,232	989	21,488	15,173	18,648	8,543	19,374

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 1,192, 1,176 and 1,160 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Carbon Innovation Grants Program.....	760	1,897	1,586	2,400	4,200	3,998	-
Clean Energy Future Fund.....	363	6,057	1,131	5,737	10,697	8,948	1,839
Clean Western Australia - Waste Paper and Cardboard Processing.....	3,488	11,423	5,107	6,383	-	-	-
Climate Action Fund							
Climate Science Initiative.....	199	-	-	-	-	-	-
Urban Greening Grants.....	3,022	-	-	-	-	-	-
Circular Economy Grants Program.....	-	-	-	4,000	7,000	5,000	-
Commonwealth Grants							
Food Waste for Healthy Soils.....	-	1,875	1,875	-	-	-	-
National Partnership on Recycling Infrastructure.....	5,647	12,522	12,522	-	-	-	-
National Water Grid Fund - Water Infrastructure for Sustainable and Efficient Regions (WISER).....	136	1,100	1,100	1,300	-	-	-
Contaminated Sites Management Account Grants.....	28	208	208	208	208	208	208
Dry Seasons Water Carting Services.....	-	1,598	1,598	-	-	-	-
Election Commitments							
Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan.....	-	1,250	320	134	134	693	-
Kalgoorlie-Boulder Water Bank Project.....	-	-	-	5,000	-	-	-
Plastic Free July.....	250	250	250	250	250	-	-
Establishing and Maintaining Vegetation Offsets Account.....	-	4,100	1,100	4,100	4,500	5,900	6,000
E-Waste to Landfill Ban.....	2,167	2,763	3,486	690	-	-	-
Keep Australia Beautiful Council WA.....	183	-	-	-	-	-	-
Murujuga Aboriginal Corporation Resourcing.....	278	265	435	3,205	3,262	-	-
Native Vegetation Program - Wave.....	305	-	-	-	-	-	-
Native Vegetation Rehabilitation Scheme.....	1,949	6,835	945	5,890	-	-	-
Offset Fund for Recovery.....	-	1,348	1,348	1,350	-	-	-
Pilbara Environmental Offsets Fund.....	1,159	5,921	4,002	7,500	9,000	11,000	10,858
Polyphagous Shot-Hole Borer.....	141	-	1,199	1,354	1,509	1,370	-
Royalties for Regions							
Dry Season Response (2024) ^(a)	55	750	810	385	-	-	-
Healthy Estuaries Western Australia (Continuation).....	25	-	540	540	540	-	-
Rural Water Grants.....	-	387	387	687	687	687	687
Rural Water Planning Program ^(a)	901	-	-	-	-	-	-
Statewide Water Efficiency Measures.....	462	-	-	-	-	-	-
Treebate Program.....	-	-	1,500	1,500	1,500	1,500	-
Waste Avoidance and Resource Recovery (WARR) Account.....	6,812	8,000	10,185	12,699	8,375	7,500	7,500
Waste Export Ban.....	1,631	4,687	3,255	4,611	-	-	-
Water Innovation Partnership.....	112	267	267	267	267	267	267
TOTAL.....	30,073	73,503	55,156	70,190	52,129	47,071	27,359

(a) Royalties for Regions - Dry Season Response (2024) has been identified separately from Rural Water Planning Program.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	34,896	10,519	33,500	32,932	32,988	31,138	31,138
Restricted cash	98,470	68,586	91,552	73,712	58,165	44,027	40,826
Holding Account receivables	6,238	6,238	4,723	4,723	4,723	4,723	4,723
Receivables	43,782	46,962	43,782	43,782	43,782	43,782	43,782
Other.....	5,462	4,900	5,462	5,462	5,462	5,462	5,462
Total current assets	188,848	137,205	179,019	160,611	145,120	129,132	125,931
NON-CURRENT ASSETS							
Holding Account receivables	98,552	107,309	108,852	117,423	125,999	134,579	143,163
Property, plant and equipment.....	536,152	481,581	539,226	537,011	530,686	524,417	519,101
Receivables	5,407	4,253	5,407	5,407	5,407	5,407	5,407
Intangibles	45,374	55,140	55,502	63,696	63,049	66,586	70,245
Restricted cash (b).....	-	880	440	440	440	440	440
Other.....	44	121	44	44	44	44	44
Total non-current assets	685,529	649,284	709,471	724,021	725,625	731,473	738,400
TOTAL ASSETS	874,377	786,489	888,490	884,632	870,745	860,605	864,331
CURRENT LIABILITIES							
Employee provisions	35,321	30,264	35,321	35,321	35,321	35,321	35,321
Payables	602	604	602	602	602	602	602
Borrowings and leases	1,072	1,063	1,543	1,561	1,536	1,412	1,449
Other.....	8,810	7,693	8,810	8,810	8,810	8,810	8,810
Total current liabilities	45,805	39,624	46,276	46,294	46,269	46,145	46,182
NON-CURRENT LIABILITIES							
Employee provisions	7,881	7,295	7,881	7,881	7,881	7,881	7,881
Borrowings and leases	2,710	2,565	3,526	2,634	2,081	1,686	2,516
Total non-current liabilities	10,591	9,860	11,407	10,515	9,962	9,567	10,397
TOTAL LIABILITIES.....	56,396	49,484	57,683	56,809	56,231	55,712	56,579
EQUITY							
Contributed equity	222,816	210,063	214,210	196,057	164,101	145,979	129,380
Accumulated surplus/(deficit).....	412,178	390,139	433,666	448,839	467,487	476,030	495,404
Reserves.....	182,987	136,803	182,931	182,927	182,926	182,884	182,968
Total equity	817,981	737,005	830,807	827,823	814,514	804,893	807,752
TOTAL LIABILITIES AND EQUITY	874,377	786,489	888,490	884,632	870,745	860,605	864,331

(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)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	112,087	138,235	118,225	146,213	135,868	127,972	126,084
Capital appropriation.....	5,495	15,386	15,720	9,327	6,283	7,725	7,291
Holding Account drawdowns.....	7,753	6,238	6,238	6,482	6,482	6,482	6,482
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	11,413	12,143	17,424	7,567	73	-	-
Digital Capability Fund.....	5,129	5,906	10,467	10,820	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	2,383	4,493	2,883	2,068	1,409	1,968	25
Regional Infrastructure and Headworks Fund.....	9,593	10,505	8,375	10,423	8,306	8,306	8,306
Receipts paid into Consolidated Account.....	(25,806)	(33,436)	(47,916)	(43,073)	(34,892)	(25,847)	(23,890)
Other.....	5,507	3,662	4,778	2,443	2,336	2,204	2,167
Net cash provided by Government.....	133,554	163,132	136,194	152,270	125,865	128,810	126,465
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(147,117)	(160,649)	(163,450)	(164,919)	(161,620)	(159,636)	(161,984)
Grants and subsidies.....	(28,880)	(73,503)	(55,156)	(70,190)	(52,129)	(47,071)	(27,359)
Supplies and services.....	(54,369)	(58,143)	(60,657)	(57,056)	(49,620)	(44,199)	(42,565)
Accommodation.....	(10,939)	(9,669)	(9,672)	(9,580)	(9,644)	(9,723)	(9,775)
GST payments.....	(12,316)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)
Finance and interest costs.....	(251)	(249)	(298)	(294)	(240)	(212)	(237)
Other payments.....	(6,098)	(9,009)	(9,032)	(9,110)	(9,073)	(9,011)	(9,003)
Receipts (b)							
Regulatory fees and fines.....	46,651	52,079	52,147	52,830	52,408	51,518	50,018
Grants and subsidies.....	3,132	17,216	20,005	2,819	919	319	319
Sale of goods and services.....	6,208	4,725	10,323	10,124	10,055	10,036	10,019
Landfill Levy.....	102,014	79,800	97,950	90,240	80,600	72,360	70,900
GST receipts.....	11,794	5,720	5,720	5,720	5,720	5,720	5,720
Other receipts.....	7,871	6,577	8,018	12,598	10,379	5,017	3,764
Net cash from operating activities.....	(82,300)	(150,815)	(109,812)	(142,528)	(127,955)	(130,592)	(115,893)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(35,112)	(33,993)	(33,181)	(27,019)	(12,213)	(12,988)	(12,566)
Net cash from investing activities.....	(35,112)	(33,993)	(33,181)	(27,019)	(12,213)	(12,988)	(12,566)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(1,290)	(1,062)	(1,075)	(1,131)	(1,188)	(1,218)	(1,207)
Other payments.....	(1,155)	-	-	-	-	-	-
Net cash from financing activities.....	(2,445)	(1,062)	(1,075)	(1,131)	(1,188)	(1,218)	(1,207)
NET INCREASE/(DECREASE) IN CASH HELD.....	13,697	(22,738)	(7,874)	(18,408)	(15,491)	(15,988)	(3,201)
Cash assets at the beginning of the reporting period.....	119,671	102,723	133,366	125,492	107,084	91,593	75,605
Net cash transferred to/from other agencies....	(2)	-	-	-	-	-	-
Cash assets at the end of the reporting period.....	133,366	79,985	125,492	107,084	91,593	75,605	72,404

(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)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Regulatory Fees and Fines							
Regulatory Fees - Receipts	46,651	52,668	52,736	52,830	52,408	51,518	50,018
Grants and Subsidies							
Other Grants and Contributions	3,840	19,404	22,193	3,507	1,607	1,007	1,007
Landfill Levy							
Landfill Levy	102,014	79,800	97,950	90,240	80,600	72,360	70,900
Sale of Goods and Services							
Establishing and Maintaining Vegetation							
Offsets Account	533	3,000	3,000	3,000	3,000	3,000	3,000
Pilbara Environmental Offsets Fund	6,208	1,725	7,323	7,124	7,055	7,036	7,019
GST Receipts							
GST Receipts	11,794	5,720	5,720	5,720	5,720	5,720	5,720
Other Receipts							
Government Regional Officer Housing.....	103	48	80	89	99	108	118
Implementation of the Murujuga Rock Art							
Strategy	5,889	3,154	4,563	9,049	6,820	1,449	186
Interest Received	1,985	465	1,581	1,335	1,228	1,096	1,059
Lease of Commercial Land and Buildings	406	346	346	346	346	346	346
Other Receipts	2,115	2,096	2,096	2,181	2,181	2,181	2,181
Port Hedland Ambient Air Quality Monitoring	745	1,353	1,353	1,353	1,353	1,353	1,353
TOTAL	182,283	169,779	198,941	176,774	162,417	147,174	142,907

(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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Fines							
Regulatory Fines	68	100	100	100	100	100	100
TOTAL ADMINISTERED INCOME	68	100	100	100	100	100	100
EXPENSES							
Other							
Receipts Paid into the Consolidated							
Account	68	100	100	100	100	100	100
TOTAL ADMINISTERED EXPENSES	68	100	100	100	100	100	100

Agency Special Purpose Account Details

CONTAMINATED SITES MANAGEMENT ACCOUNT

Account Purpose: Established by the *Contaminated Sites Act 2003*, this account enables investigation or remediation of any site where the State or a public authority (excluding Local Government) is responsible for remediation.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	524	615	773	878
Receipts:				
Other	277	304	313	308
	801	919	1,086	1,186
Payments	28	208	208	208
CLOSING BALANCE	773	711	878	978

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.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	41,352	33,730	45,009	41,829
Receipts:				
Other	26,266	21,215	26,071	23,895
	67,618	54,945	71,080	65,724
Payments				
Grants to Waste Export Ban	1,683	4,687	3,255	4,611
Circular Economy Grants Program	-	-	-	4,594
Other	20,926	22,695	25,996	28,439
CLOSING BALANCE	45,009	27,563	41,829	28,080

PILBARA ENVIRONMENTAL OFFSETS FUND

Account Purpose: The purpose of the 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.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	12,097	11,165	16,189	18,536
Receipts:				
Other	6,213	1,725	7,323	7,123
	18,310	12,890	23,512	25,659
Payments	2,121	6,554	4,976	8,901
CLOSING BALANCE	16,189	6,336	18,536	16,758

ENVIRONMENTAL PROTECTION PART IV COST RECOVERY ACCOUNT

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

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	13,707	10,629	7,390	5,629
Receipts:				
Other	11,674	15,539	15,392	15,492
	25,381	26,168	22,782	21,121
Payments	17,991	17,153	17,153	16,109
CLOSING BALANCE	7,390	9,015	5,629	5,012

Division 43 **Biodiversity, Conservation and Attractions**

Part 10 **Environment**

Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 96 Net amount appropriated to deliver services	404,268	413,738	399,559	445,266	414,856	422,460	428,144
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	857	879	879	901	923	970	994
Total appropriations provided to deliver services	405,125	414,617	400,438	446,167	415,779	423,430	429,138
CAPITAL							
Item 164 Capital Appropriation.....	105,525	194,833	140,291	183,605	121,915	73,575	40,479
TOTAL APPROPRIATIONS	510,650	609,450	540,729	629,772	537,694	497,005	469,617
EXPENSES							
Total Cost of Services	668,998	651,578	669,668	695,776	666,006	672,279	690,557
Net Cost of Services ^(a)	488,007	488,441	503,132	513,025	480,444	485,683	497,499
CASH ASSETS ^(b)	205,335	151,654	154,083	153,551	152,684	145,197	139,115

(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 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
Election Commitment					
Healthy Oceans Program	5,000	-	-	-	-
New Initiatives					
2028 Kimberley Total Solar Eclipse	-	2	130	140	-
Commonwealth Disaster Ready Fund Round 3 - Flash Flood Warning System in Karijini National Park and Walpole Townsite Airstrip Fenceline Construction	130	16	114	-	-
Enhancing National Pest Animal and Weed Management	437	-	-	-	-
Kings Park Public Safety and Security	-	45	93	93	93
Protecting and Restoring the Swan and Canning Rivers	-	2,223	1,086	1,223	780
Threatened Ecological Communities	-	494	1,095	1,121	733
Ongoing Initiatives					
Botanic Gardens and Parks Authority - Mount Eliza Scarp Stability Works Stage 2	520	-	-	-	-
Polyphagous Shot-Hole Borer Monitoring	-	349	384	394	-
Rio Tinto Naturescape Kings Park	678	699	718	739	759
South West Native Title Settlement - Resourcing for Joint Management Planning	606	1,398	1,459	1,372	1,372

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Other					
2026-27 Tariffs, Fees and Charges	-	1,319	1,329	1,334	1,344
Botanic Gardens and Parks Authority Costs	-	587	500	500	500
Fiscal Strategy - Procurement Savings	-	(192)	(192)	(192)	(192)
Government Regional Officer Housing	487	485	468	440	530
Public Sector Wages Policy	3,070	3,025	3,107	3,185	3,191
RiskCover Fund Insurance Premiums	1,121	5,584	-	-	-
Rottnest Island Authority					
Fleet Vehicle Cap Increase	-	29	29	29	29
Revisions to Expense Limit and Own-Source Revenue Estimates	1,907	14,179	15,792	17,319	21,392
State Fleet Updates	1,794	2,148	2,129	2,120	2,088

Significant Initiatives

New Initiatives

1. An additional \$7.1 million will be spent to support new initiatives to protect and enhance the Swan and Canning Rivers, driving improvements in water quality, habitat health and community amenity.
2. The Department will allocate \$3.4 million to enhance the management of threatened ecological communities, enabling the development of a strategy and the coordination of on-ground actions to strengthen their protection, recovery and long-term monitoring.

Ongoing Initiatives

3. In 2026-27, the Botanic Gardens and Parks Authority (BGPA) will commence planning and design for the reinstatement of visitor infrastructure at the Mount Eliza Scarp (Gargatup) precinct within Kings Park, including Goonininup (Mounts Bay Gardens), Lovers Walk, and associated parking facilities.
4. The dedicated monitoring and surveillance program targeting the polyphagous shot-hole borer at Kings Park facilitates the protection of this public space, supporting early-detection initiatives to preserve the tree canopy and ensure the safety of visitors.
5. The BGPA has renewed its partnership with Rio Tinto to continue operating Naturescape Kings Park, a free, unstructured bushland experience that connects children and families with the natural environment and Aboriginal culture.
6. Additional funding for the South West Native Title Settlement (SWNTS) enables the Department to meet its joint management obligations under the SWNTS Indigenous Land Use Agreements, including the delivery of the Department's statutory planning processes.

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 Goals	Desired Outcomes	Services
Building Safe and Inclusive Communities.	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.	1. Prescribed Burning and Fire Management 2. Bushfire Suppression
Protecting and Restoring Our Environment.	Community enjoyment, appreciation and understanding of attractions under the Department's care.	3. Visitor Services and Public Programs Provided at Kings Park and Bold Park 4. Visitor Services and Public Programs Provided at Rottnest Island 5. Visitor Services and Public Programs Provided at Perth Zoo 6. Visitor Services and Public Programs Provided in the Swan Canning Riverpark 7. 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.	8. Conserving Habitats, Species and Ecological Communities 9. Research and Conservation Partnerships
	Protecting and restoring heritage and biodiversity values, health and climate resilience of south-west forests.	10. Implementation of the Forest Management Plan

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Prescribed Burning and Fire Management ...	60,766	64,851	66,994	68,025	68,554	69,959	71,223
2. Bushfire Suppression	69,521	48,538	50,290	50,736	50,407	51,188	51,891
3. Visitor Services and Public Programs Provided at Kings Park and Bold Park	15,277	13,251	14,944	14,414	14,297	14,518	14,921
4. Visitor Services and Public Programs Provided at Rottnest Island.....	78,216	83,270	84,626	95,064	98,456	98,930	104,457
5. Visitor Services and Public Programs Provided at Perth Zoo	33,730	32,225	33,506	34,025	35,225	36,388	37,539
6. Visitor Services and Public Programs Provided in the Swan Canning Riverpark...	21,450	21,499	22,707	25,025	21,203	18,864	18,409
7. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters	227,780	221,986	214,444	224,706	198,512	199,816	206,096
8. Conserving Habitats, Species and Ecological Communities	106,142	102,705	117,260	115,034	107,226	109,412	111,695
9. Research and Conservation Partnerships	26,278	26,902	27,902	28,381	28,611	29,142	29,678
10. Implementation of the Forest Management Plan	29,838	36,351	36,995	40,366	43,515	44,062	44,648
Total Cost of Services	668,998	651,578	669,668	695,776	666,006	672,279	690,557

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
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	48%	55%	55%	55%	
Proportion of South West bushfires contained to less than two hectares.....	85%	75%	75%	75%	
Outcome: Community enjoyment, appreciation and understanding of attractions under the Department's care:					
Average level of visitor satisfaction:					
Kings Park and Bold Park.....	92%	90%	90%	90%	
Rottnest Island	87%	90%	90%	90%	
Perth Zoo	83%	85%	83%	85%	
Swan Canning Riverpark.....	92.3%	85%	90.4%	85%	
National parks and other lands and waters	93.7%	94%	95%	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 or conservation advice	70%	70%	89.5%	87.8%	1
Area of land baited for introduced predators.....	4,142,839 ha	4,922,061 ha	4,764,000 ha	5,086,200 ha	
Outcome: Protecting and restoring heritage and biodiversity values, health and climate resilience of south-west forests:					
The proportion of candidate forest enhancement areas on the annual ecological thinning plan that have an approved biodiversity and silvicultural plan ^(b)	n.a.	n.a.	n.a.	55%	

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

(b) This key effectiveness indicator has been introduced in the 2026-27 Budget, replacing the previous measure. Ecological thinning is an active forest management tool that involves the selective removal of individual trees to improve or maintain ecological value within the forest and reduce current and future moisture stress of a given area. Forest enhancement areas are locations where ecological thinning is proposed within the Forest Management Plan 2024-2033.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to a change in methodology to include conservation advice along with recovery plans. The inclusion increases the proportion of threatened species covered by plans. Conservation advice allows for more thorough reporting on the status of actions to recover threatened species and offers similar guidance as recovery plans.

Services and Key Efficiency Indicators

1. Prescribed Burning and Fire Management

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	60,766	64,851	66,994	68,025	
Less Income.....	6,166	1,555	1,635	1,638	
Net Cost of Service.....	54,600	63,296	65,359	66,387	
Employees (Full-Time Equivalents)	300	291	317	315	1
Efficiency Indicator					
Average cost per hectare burnt.....	\$12.02	\$12.10	\$13.54	\$12.92	

Explanation of Significant Movements

(Notes)

- The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

2. Bushfire Suppression

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	69,521	48,538	50,290	50,736	
Less Income.....	579	262	259	273	
Net Cost of Service.....	68,942	48,276	50,031	50,463	
Employees (Full-Time Equivalents)	84	120	88	88	1
Efficiency Indicator					
Average cost per hectare burnt.....	\$62.58	\$21.30	\$15.07	\$24.41	2

Explanation of Significant Movements

(Notes)

- The 2025-26 Estimated Actual and 2026-27 Budget Target are lower than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.
- The 2024-25 Actual is higher than the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target due to higher-than-forecasted expenditure over the bushfire season. The 2025-26 Estimated Actual is lower than the 2025-26 Budget and 2026-27 Budget Target due to updated estimates of bushfire area toward the end of the current season, reflecting long term dryness. The 2026-27 Budget Target is based on the average hectares burnt over the past six years.

3. 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.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	15,277	13,251	14,944	14,414	1
Less Income.....	8,232	7,948	8,626	8,702	
Net Cost of Service.....	7,045	5,303	6,318	5,712	1
Employees (Full-Time Equivalents)	53	50	51	52	
Efficiency Indicator					
Average cost per visitor at Kings Park and Bold Park.....	\$2.68	\$2.39	\$2.79	\$2.69	1

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is higher than the 2025-26 Budget and 2026-27 Budget Target due to increased operating costs associated with infrastructure maintenance and renewal, and a carry-over for the completion of the Mount Eliza slope restoration works.

4. 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.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	78,216	83,270	84,626	95,064	1
Less Income.....	72,984	74,632	76,867	85,432	2
Net Cost of Service.....	5,232	8,638	7,759	9,632	3
Employees (Full-Time Equivalents)	144	140	146	146	
Efficiency Indicator					
Average cost per visitor at Rottnest Island.....	\$89.06	\$93.56	\$95.09	\$101.13	

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to high operating costs primarily associated with demand pressures, increased staff and higher facilities, utilities and support services costs.
2. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual primarily due to increased revenue expected to be received from accommodation and bike hire, as a result of increased demand.
3. The 2025-26 Estimated Actual is lower than the 2025-26 Budget and 2026-27 Budget Target due to higher-than-expected revenue, primarily from increased demand in visitation and bike hire, which has been partially offset by higher operating costs.

5. 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.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	33,730	32,225	33,506	34,025	
Less Income.....	16,438	19,194	18,567	20,151	
Net Cost of Service.....	17,292	13,031	14,939	13,874	1
Employees (Full-Time Equivalents)	160	154	153	150	
Efficiency Indicator					
Average cost per visitor at Perth Zoo.....	\$35.96	\$37.91	\$44.67	\$46.61	2

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to increased service delivery costs, including depreciation on the increased asset base and bird flu preparedness.
2. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to lower attendance projections.

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

Provide facilities, experiences and programs to visitors to the Swan 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.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	21,450	21,499	22,707	25,025	1
Less Income.....	1,873	370	375	375	
Net Cost of Service.....	19,577	21,129	22,332	24,650	
Employees (Full-Time Equivalents)	81	68	85	90	1,2
Efficiency Indicator					
Average cost per hectare in the Swan Canning Riverpark.....	\$2,929.98	\$2,936.22	\$3,101.20	\$3,417.78	1

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to new funding to support Swan and Canning River initiatives.
2. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

7. 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.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	227,780	221,986	214,444	224,706	
Less Income	45,135	38,207	38,526	41,322	
Net Cost of Service	182,645	183,779	175,918	183,384	
Employees (Full-Time Equivalents)	677	790	717	720	1
Efficiency Indicator					
Average cost per hectare in national parks and other lands and waters	\$6.62	\$6.39	\$6.20	\$6.48	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are lower than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

8. Conserving Habitats, Species and Ecological Communities

Develop and implement programs for the conservation of biodiversity.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	106,142	102,705	117,260	115,034	1
Less Income	6,477	4,533	4,610	5,086	2
Net Cost of Service	99,665	98,172	112,650	109,948	1
Employees (Full-Time Equivalents)	603	529	636	631	3
Efficiency Indicator					
Average cost per hectare of wildlife habitat	\$3.09	\$2.96	\$3.39	\$3.32	1

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget mainly due to additional funding for the Healthy Oceans program and the reallocation of Plan for Our Parks costs from Service 7 to Service 8, to reflect the expenditure incurred on conservation activities as the initiative progresses.
2. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to the estimated income from mining compensation revenue. In 2025-26, revenue from mining compensation is expected to be nil and has been offset by additional appropriation.
3. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

9. Research and Conservation Partnerships

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	26,278	26,902	27,902	28,381	
Less Income.....	20,675	15,844	16,468	17,110	
Net Cost of Service.....	5,603	11,058	11,434	11,271	
Employees (Full-Time Equivalents)	94	110	100	100	1
Efficiency Indicator					
Average cost per hectare of wildlife habitat	\$0.76	\$0.77	\$0.81	\$0.82	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are lower than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

10. Implementation of the Forest Management Plan

Manage State forests in accordance with the approved Forest Management Plan 2024-2033 and provide services that support forest production activities.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	29,838	36,351	36,995	40,366	1
Less Income.....	2,432	592	603	2,662	2
Net Cost of Service.....	27,406	35,759	36,392	37,704	
Employees (Full-Time Equivalents)	150	191	158	164	3
Efficiency Indicator					
Average cost per hectare of forest.....	\$12.23	\$14.89	\$15.19	\$16.57	1

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to additional funding for the implementation of the Forest Management Plan 2024-2033.
2. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to the estimated income from mining compensation revenue. In 2025-26, revenue from mining compensation is expected to be nil and has been offset by additional appropriation.
3. The 2025-26 Estimated Actual and 2026-27 Budget Target are lower than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

Asset Investment Program

1. The Department will continue with ongoing investment in 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 \$498.9 million. The Department's significant projects include investment of:
 - 1.1. \$24.9 million over 2026-27 to 2028-29 to be spent at Perth Zoo on priority projects within the Perth Zoo Master Plan 2040, including the African Savannah Expansion (\$20 million) and upgrades to the existing Nocturnal House (\$4.9 million) to address ageing infrastructure;
 - 1.2. \$5 million over 2026-27 and 2027-28 to be spent at Garaan-ngaddim Horizontal Falls to complete tourism infrastructure upgrades;
 - 1.3. \$4.5 million in 2026-27 to be spent at Rottnest Island to complete critical refurbishments to water storage tank T7; and
 - 1.4. \$4.1 million over 2026-27 to 2028-29 to be spent at Perth Zoo to complete the Native Species Breeding Facilities Upgrades.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Election Commitments							
Outdoor Adventure Package							
Wellington Dam Kiosk Upgrades	2,900	2,300	2,300	600	-	-	-
William Bay National Park Upgrades	3,500	1,250	1,250	1,250	1,000	-	-
Other Works in Progress							
Danggu Geike Gorge	1,505	955	75	550	-	-	-
Hamelin Pool Boardwalk Replacement	7,100	4,365	4,200	2,735	-	-	-
Kimberley Wilderness Walk, Wunaamin Miliwundi Ranges	850	635	91	215	-	-	-
Mount Augustus Tourism Infrastructure	10,000	4,994	3,568	3,988	1,018	-	-
Murujuga National Park	5,000	570	230	1,000	3,430	-	-
Outdoor Adventure Tourism							
Bicentennial and Gloucester Trees Infrastructure	3,000	1,570	1,264	1,430	-	-	-
Campgrounds	12,100	6,700	5,672	3,150	1,250	1,000	-
Jetties	2,750	600	524	500	1,650	-	-
Trails	15,000	6,675	4,251	3,550	2,775	2,000	-
Perth Zoo Master Plan 2040	64,900	30,700	4,251	11,300	14,900	8,000	-
Plan for Our Parks	118,509	43,114	29,941	40,986	19,223	14,785	401
Rottnest Island Authority							
Electrical Infrastructure Upgrade	90,725	18,871	9,558	20,324	29,260	16,857	5,413
Marine Logistics Hub (Barge Landing Army Groyne)	31,658	4,683	3,938	22,721	4,254	-	-
Wadjemup Stage Two	18,501	15,146	11,070	3,355	-	-	-
Wastewater Infrastructure Upgrade	15,779	11,418	8,929	1,237	3,124	-	-
Water Infrastructure Upgrade	72,328	44,691	25,189	17,268	6,957	3,412	-
Workers Accommodation	98,496	25,301	19,837	21,516	8,313	7,999	17,941
Tourism Package - Peri-Urban Parks	29,100	20,012	6,203	5,588	3,500	-	-
Yawuru Conservation Park	4,501	1,035	70	3,466	-	-	-

	Estimated Total Cost	Estimated Expenditure to 30-6-26	2025-26 Estimated Expenditure	2026-27 Budget Year	2027-28	2028-29	2029-30
	\$'000	\$'000	\$'000	\$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
COMPLETED WORKS							
Beeliar Wetlands.....	3,000	3,000	1,391	-	-	-	-
Botanic Gardens and Parks Authority - Asset Replacement							
2025-26 Program	949	949	949	-	-	-	-
Buildings Works	260	260	260	-	-	-	-
Electrical Infrastructure.....	130	130	130	-	-	-	-
Plant and Equipment.....	214	214	214	-	-	-	-
Public Domain and Recreation Upgrade.....	275	275	275	-	-	-	-
Roads, Paths, Stormwater and Fuel Storage	541	541	541	-	-	-	-
Water Production, Treatment and Distribution.....	80	80	80	-	-	-	-
Cape to Cape Track.....	2,700	2,700	972	-	-	-	-
Collie Adventure Trails.....	9,505	9,505	1,795	-	-	-	-
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	56	-	-	-	-
Conservation Land Acquisition - 2025-26 Program.....	420	420	420	-	-	-	-
Fire-Related Bridge Maintenance and Replacement - 2025-26 Program	2,945	2,945	2,945	-	-	-	-
Firefighting Fleet Replacement - 2025-26 Program.....	4,200	4,200	4,200	-	-	-	-
Greater Brixton Street Wetlands - Conservation Actions...	300	300	300	-	-	-	-
Heavy Fleet and Plant and Equipment - Bushfire Mitigation and Response	5,424	5,424	400	-	-	-	-
Karijini National Park Upgrades.....	21,194	21,194	849	-	-	-	-
Kimberley Flood Damage Repairs.....	1,055	1,055	605	-	-	-	-
Ngari Capes Marine Park.....	100	100	100	-	-	-	-
Park Improvement - 2025-26 Program	4,350	4,350	4,350	-	-	-	-
Plan for Our Parks	9,483	9,483	302	-	-	-	-
Plant and Equipment - 2025-26 Program.....	8,629	8,629	8,629	-	-	-	-
Rottneest Island Authority							
Holiday and Tourism Facilities - 2025-26 Program.....	9,789	9,789	9,789	-	-	-	-
Main Jetty	23,600	23,600	2,510	-	-	-	-
Rottneest Island Aerodrome Upgrades.....	4,345	4,345	4,112	-	-	-	-
Torndirrup National Park (The Gap)	5,800	5,800	2,075	-	-	-	-
Tourism Road Improvement - 2025-26 Program.....	1,150	1,150	1,150	-	-	-	-
Wellington National Park Public Access Improvements	2,650	2,650	500	-	-	-	-
Yamatji Nation Regional Agreement							
Infrastructure Upgrades.....	170	170	170	-	-	-	-
Trucks.....	630	630	30	-	-	-	-
Yellagonga Regional Park.....	10,865	10,865	2,964	-	-	-	-
Zoological Parks Authority							
Animal Exhibits and Park Facilities - 2025-26 Program	2,405	2,405	2,405	-	-	-	-
Facilities and Equipment - Computer and Equipment - 2025-26 Program.....	100	100	100	-	-	-	-
Digital Transformation of Perth Zoo's Customer-Facing Systems.....	350	350	350	-	-	-	-
High Pathogenicity Avian Influenza Response	2,000	2,000	1,944	-	-	-	-
Perth Zoo Café/Function Centre.....	20,953	20,953	170	-	-	-	-
NEW WORKS							
Botanic Gardens and Parks Authority							
Asset Replacement							
2026-27 Program.....	500	-	-	500	-	-	-
2027-28 Program.....	500	-	-	-	500	-	-
2028-29 Program.....	551	-	-	-	-	551	-
2029-30 Program.....	1,000	-	-	-	-	-	1,000
Kings Park Visitor Safety and Security Upgrade Program	955	-	-	955	-	-	-
Mount Eliza Stabilisation - Asset Reinstatement	1,166	-	-	618	548	-	-
Conservation Land Acquisition							
2026-27 Program	420	-	-	420	-	-	-
2027-28 Program	420	-	-	-	420	-	-
2028-29 Program	420	-	-	-	-	420	-
2029-30 Program	420	-	-	-	-	-	420
Fire-Related Bridge Maintenance and Replacement							
2026-27 Program	1,695	-	-	1,695	-	-	-
2027-28 Program	1,695	-	-	-	1,695	-	-
2028-29 Program	2,895	-	-	-	-	2,895	-
2029-30 Program	2,095	-	-	-	-	-	2,095

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Firefighting Fleet Replacement							
2026-27 Program	4,200	-	-	4,200	-	-	-
2027-28 Program	4,200	-	-	-	4,200	-	-
2028-29 Program	4,200	-	-	-	-	4,200	-
2029-30 Program	4,200	-	-	-	-	-	4,200
Garaan-ngaddim Horizontal Falls Tourism Transition	4,974	-	-	3,586	1,388	-	-
Park Improvement							
2026-27 Program	4,550	-	-	4,550	-	-	-
2027-28 Program	4,550	-	-	-	4,550	-	-
2028-29 Program	5,750	-	-	-	-	5,750	-
2029-30 Program	4,950	-	-	-	-	-	4,950
Plant and Equipment							
2026-27 Program	8,629	-	-	8,629	-	-	-
2027-28 Program	8,629	-	-	-	8,629	-	-
2028-29 Program	8,629	-	-	-	-	8,629	-
2029-30 Program	8,629	-	-	-	-	-	8,629
Protecting and Restoring the Swan and Canning Rivers.....	1,758	-	-	118	400	1,240	-
Rottneest Island Authority - Holiday and Tourism							
Facilities							
2026-27 Program	9,789	-	-	9,789	-	-	-
2027-28 Program	9,789	-	-	-	9,789	-	-
2028-29 Program	9,789	-	-	-	-	9,789	-
2029-30 Program	9,789	-	-	-	-	-	9,789
Tourism Road Improvement							
2026-27 Program	2,150	-	-	2,150	-	-	-
2027-28 Program	2,150	-	-	-	2,150	-	-
2028-29 Program	2,150	-	-	-	-	2,150	-
2029-30 Program	2,150	-	-	-	-	-	2,150
Zoological Parks Authority							
Animal Exhibits and Park Facilities							
2026-27 Program.....	2,340	-	-	2,340	-	-	-
2027-28 Program.....	1,905	-	-	-	1,905	-	-
2028-29 Program.....	2,770	-	-	-	-	2,770	-
2029-30 Program.....	1,905	-	-	-	-	-	1,905
Facilities and Equipment - Computer and Equipment							
2026-27 Program.....	100	-	-	100	-	-	-
2027-28 Program.....	100	-	-	-	100	-	-
2028-29 Program.....	100	-	-	-	-	100	-
2029-30 Program.....	100	-	-	-	-	-	100
Native Species Breeding Facilities Upgrades.....	4,066	-	-	1,750	2,000	316	-
Total Cost of Asset Investment Program.....	925,586	409,247	200,473	208,129	138,928	92,863	58,993
FUNDED BY							
Asset Sales.....			500	500	500	500	500
Capital Appropriation			111,002	150,983	88,734	52,410	31,584
Funding included in Department of Treasury and Finance							
- Administered Item			12,662	15,928	15,350	12,312	-
Holding Account.....			14,769	12,820	12,820	12,871	13,320
Internal Funds and Balances.....			46,750	17,079	16,076	14,770	13,589
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			4,228	-	-	-	-
Digital Capability Fund.....			350	-	-	-	-
Royalties for Regions Fund			9,872	10,819	5,448	-	-
Other Grants and Subsidies			340	-	-	-	-
Total Funding.....			200,473	208,129	138,928	92,863	58,993

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services is projected to increase by \$44.2 million from the 2025-26 Budget to the 2026-27 Budget Year. This increase is primarily driven by higher operating expenses at the Rottnest Island Authority, implementation of the Forest Management Plan 2024-2033, cashflow adjustments associated with the implementation of the Plan for Our Parks initiative, and new expenditures to support delivery of Swan and Canning River initiatives.

Income

2. Service appropriations are estimated to increase by \$31.6 million to \$446.2 million in the 2026-27 Budget Year compared to the 2025-26 Budget, largely due to additional funding provided for the above noted initiatives.
3. Due to the completion of the Main Jetty and Aerodrome Upgrades by the Rottnest Island Authority, funding from the Asset Maintenance Fund ceases in 2025-26.

Statement of Cashflows

4. Purchase of non-current assets is expected to decrease from \$232.2 million in the 2025-26 Budget to \$208.1 million in the 2026-27 Budget Year. The decrease of \$24.1 million is largely the result of completion of the Main Jetty and Aerodrome Upgrades at the Rottnest Island Authority and 2021 election commitments, including Beeliar Wetlands, Karijini National Park Upgrades, Torndirrup National Park (The Gap), and Yellagonga Regional Park.

INCOME STATEMENT (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	312,517	327,714	331,108	342,361	349,909	358,166	366,288
Grants and subsidies ^(c)	39,476	34,231	36,932	46,630	23,220	20,366	19,208
Supplies and services	203,091	183,635	177,330	181,536	171,178	170,581	178,244
Accommodation	6,129	6,733	6,214	6,785	6,850	6,931	7,014
Depreciation and amortisation	59,325	53,512	61,839	65,685	66,541	67,604	70,486
Finance and interest costs.....	2,130	2,473	2,955	2,942	2,633	2,339	2,327
Other expenses.....	46,330	43,280	53,290	49,837	45,675	46,292	46,990
TOTAL COST OF SERVICES	668,998	651,578	669,668	695,776	666,006	672,279	690,557
Income							
Sale of goods and services.....	104,508	102,211	102,724	110,168	112,082	114,156	117,265
Regulatory fees and fines.....	22,459	22,995	24,213	26,235	27,373	28,555	29,781
Grants and subsidies.....	21,526	17,753	18,729	18,085	17,276	14,672	15,381
Other revenue	32,498	20,178	20,870	28,263	28,831	29,213	30,631
Total Income.....	180,991	163,137	166,536	182,751	185,562	186,596	193,058
NET COST OF SERVICES	488,007	488,441	503,132	513,025	480,444	485,683	497,499
INCOME FROM GOVERNMENT							
Service appropriations.....	405,125	414,617	400,438	446,167	415,779	423,430	429,138
Resources received free of charge	1,866	2,228	1,808	1,815	1,822	1,830	1,837
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	12,345	2,753	4,228	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	39,590	36,301	36,213	31,702	30,461	29,999	33,537
Other revenues	35,691	25,977	27,300	22,166	20,551	20,437	20,437
TOTAL INCOME FROM GOVERNMENT	494,617	481,876	469,987	501,850	468,613	475,696	484,949
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	6,610	(6,565)	(33,145)	(11,175)	(11,831)	(9,987)	(12,550)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 2,346, 2,451 and 2,456 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Election Commitments							
Healthy Oceans Program.....	-	-	5,000	3,939	-	-	-
Small Commitments.....	-	1,249	1,249	-	-	-	-
Other Grants and Subsidies							
Aboriginal Ranger Program.....	30,076	21,750	21,750	15,500	16,250	15,750	15,250
Accessible Parks and Nature Play WA.....	-	250	250	250	250	250	-
City of Karratha - Murujuga National Park Access Road.....	-	3,400	601	18,200	-	-	-
Continued Investment in the Management of the Swan Canning River System.....	1,868	1,507	1,507	1,490	-	-	-
Feral Cat Management Grants Program.....	-	-	500	427	-	-	-
Greater Brixton Street Wetlands - Conservation Actions.....	-	50	50	52	53	55	55
Net Conservation Benefit.....	753	502	502	502	502	502	502
Other.....	332	-	-	-	-	-	-
Perth and Peel Biological Survey.....	410	-	-	-	-	-	-
Protecting and Restoring the Swan and Canning Rivers.....	-	-	-	515	734	888	480
Swan and Canning Rivers Management and Community Rivercare.....	4,640	2,521	2,521	2,521	2,521	2,521	2,521
Urban Rivers and Catchments Program.....	1,094	2,602	2,602	2,834	2,510	-	-
Wildlife Conservation.....	303	400	400	400	400	400	400
TOTAL.....	39,476	34,231	36,932	46,630	23,220	20,366	19,208

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	73,689	71,093	64,885	65,000	64,943	57,496	53,068
Restricted cash	130,946	79,709	88,428	88,481	87,601	87,491	85,767
Holding Account receivables	13,269	13,371	13,320	20,320	27,320	31,269	37,269
Receivables	27,824	17,775	26,630	25,007	23,395	21,699	21,449
Other.....	37,963	19,860	37,963	37,963	37,963	37,982	37,984
Assets held for sale	27	12	27	27	27	27	27
Total current assets	283,718	201,820	231,253	236,798	241,249	235,964	235,564
NON-CURRENT ASSETS							
Holding Account receivables	361,451	390,290	390,451	421,565	452,753	486,954	518,667
Property, plant and equipment.....	5,108,518	4,928,220	5,265,415	5,418,090	5,499,019	5,523,880	5,511,056
Receivables	6,761	5,825	6,699	6,637	6,575	6,513	6,538
Intangibles	1,090	1,604	1,341	1,321	1,421	1,421	1,421
Restricted cash	700	852	770	70	140	210	280
Other.....	423	3,664	423	423	423	423	423
Total non-current assets	5,478,943	5,330,455	5,665,099	5,848,106	5,960,331	6,019,401	6,038,385
TOTAL ASSETS	5,762,661	5,532,275	5,896,352	6,084,904	6,201,580	6,255,365	6,273,949
CURRENT LIABILITIES							
Employee provisions	65,950	62,779	66,203	66,147	65,521	65,397	65,448
Payables	45,409	42,590	45,817	46,429	46,439	46,350	46,258
Borrowings and leases	7,974	6,825	10,771	11,035	10,965	10,580	10,431
Other.....	32,674	28,513	32,674	32,674	32,674	32,674	32,674
Total current liabilities	152,007	140,707	155,465	156,285	155,599	155,001	154,811
NON-CURRENT LIABILITIES							
Employee provisions	7,485	7,552	7,485	7,485	7,485	7,485	7,485
Borrowings and leases	14,010	10,571	18,321	15,736	12,139	10,561	12,581
Other.....	37,432	38,564	37,357	37,273	37,178	37,178	37,178
Total non-current liabilities	58,927	56,687	63,163	60,494	56,802	55,224	57,244
TOTAL LIABILITIES.....	210,934	197,394	218,628	216,779	212,401	210,225	212,055
EQUITY							
Contributed equity	3,640,243	3,839,431	3,797,085	3,996,361	4,126,746	4,190,094	4,215,798
Accumulated surplus/(deficit).....	230,972	180,102	197,827	186,652	174,821	164,834	152,284
Reserves.....	1,680,512	1,315,348	1,682,812	1,685,112	1,687,612	1,690,212	1,693,812
Total equity	5,551,727	5,334,881	5,677,724	5,868,125	5,989,179	6,045,140	6,061,894
TOTAL LIABILITIES AND EQUITY	5,762,661	5,532,275	5,896,352	6,084,904	6,201,580	6,255,365	6,273,949

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2024-25	2025-26	2025-26 Estimated	2026-27 Budget	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	363,049	372,407	356,618	395,233	364,771	372,409	378,105
Capital appropriation.....	105,525	194,833	140,291	183,605	121,915	73,575	40,479
Administered equity contribution.....	-	350	350	3,616	3,038	-	-
Holding Account drawdowns.....	13,320	13,269	14,769	12,820	12,820	12,871	13,320
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....	12,345	2,753	4,228	-	-	-	-
Climate Action Fund.....	-	3,275	5,953	1,234	-	-	-
Digital Capability Fund.....	-	350	350	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	39,590	36,301	36,213	31,702	30,461	29,999	33,537
Regional Infrastructure and Headworks							
Fund.....	10,234	16,369	9,872	10,819	5,448	-	-
Other.....	40,832	26,026	27,350	22,216	20,601	20,537	20,537
Net cash provided by Government.....	584,895	665,933	595,994	661,245	559,054	509,391	485,978
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(309,724)	(328,317)	(331,766)	(343,197)	(351,315)	(358,939)	(367,061)
Grants and subsidies.....	(42,172)	(37,559)	(40,260)	(50,151)	(26,936)	(24,252)	(23,094)
Supplies and services.....	(137,298)	(159,241)	(153,514)	(158,987)	(148,527)	(147,269)	(155,127)
Accommodation.....	(6,182)	(6,732)	(6,213)	(6,785)	(6,850)	(6,931)	(7,014)
GST payments.....	(40,238)	(22,503)	(22,503)	(23,668)	(23,403)	(23,335)	(22,503)
Finance and interest costs.....	(2,018)	(2,462)	(2,944)	(2,902)	(2,593)	(2,299)	(2,287)
Other payments.....	(77,221)	(64,117)	(68,049)	(68,592)	(63,532)	(64,058)	(64,637)
Receipts (b)							
Regulatory fees and fines.....	23,167	22,995	24,213	26,235	27,373	28,555	29,781
Grants and subsidies.....	29,536	19,290	20,600	19,622	18,813	16,209	16,918
Sale of goods and services.....	102,984	104,468	104,999	112,371	113,552	115,784	118,991
GST receipts.....	37,950	22,508	22,508	23,673	23,408	23,340	22,508
Other receipts.....	21,865	18,575	19,248	26,740	27,341	27,577	28,897
Net cash from operating activities.....	(399,351)	(433,095)	(433,681)	(445,641)	(412,669)	(415,618)	(424,628)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(146,665)	(232,224)	(200,473)	(208,129)	(138,928)	(92,863)	(58,993)
Other payments.....	(4,000)	-	-	-	-	-	-
Proceeds from sale of non-current assets.....	1,180	540	540	540	540	540	540
Other receipts.....	59	-	-	-	-	-	-
Net cash from investing activities.....	(149,426)	(231,684)	(199,933)	(207,589)	(138,388)	(92,323)	(58,453)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(8,955)	(6,542)	(7,970)	(8,385)	(8,702)	(8,937)	(8,979)
Other payments.....	(990)	(162)	(162)	(162)	(162)	-	-
Net cash from financing activities.....	(9,945)	(6,704)	(8,132)	(8,547)	(8,864)	(8,937)	(8,979)
NET INCREASE/(DECREASE) IN CASH HELD.....	26,173	(5,550)	(45,752)	(532)	(867)	(7,487)	(6,082)
Cash assets at the beginning of the reporting period.....	200,162	157,204	205,335	154,083	153,551	152,684	145,197
Net cash transferred to/from other agencies.....	(21,000)	-	(5,500)	-	-	-	-
Cash assets at the end of the reporting period.....	205,335	151,654	154,083	153,551	152,684	145,197	139,115

(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)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	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.....	45,321	32,495	34,247	28,398	25,955	23,216	23,216
Sale of Goods and Services							
Sale of Goods and Services.....	55,807	37,504	37,504	38,533	38,533	38,533	39,533
GST Receipts							
GST Receipts on Sales.....	5,984	5,500	5,500	5,500	5,500	5,500	5,500
GST Input Credits.....	19,582	7,827	7,827	7,827	7,827	7,827	7,827
Other Receipts							
Other Receipts.....	9,578	9,296	9,436	15,567	15,699	15,829	15,958
TOTAL	136,659	92,812	94,704	96,015	93,704	91,095	92,224

(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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Fines							
Receipts from Regulatory Fees and Fines....	66	30	30	30	30	30	30
TOTAL ADMINISTERED INCOME	66	30	30	30	30	30	30
EXPENSES							
Other							
Loss on Valuation of Biological Assets (a) ...	524	-	-	-	-	-	-
Receipts Paid into the Consolidated Account	66	30	30	30	30	30	30
TOTAL ADMINISTERED EXPENSES	590	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.

