



Department of **Biodiversity,
Conservation and Attractions**

Annual Report 2021–22



Acknowledgements

This report was prepared by the Public Information and Corporate Affairs Branch of the Department of Biodiversity, Conservation and Attractions (the department), produced from online html content converted into PDF. Every effort has been made to ensure that the style and formatting in the html is reflected in the PDF but some differences may be unavoidable.

The department respectfully acknowledges Aboriginal people as the traditional owners of the land and water it manages, and recognises their continuing connection to land, water and community.

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Front cover images (clockwise from top):

Tjaltjraak Rangers, Esperance. *Photo – Shem Bisluk*

Grafting *Prostanthera magnifica* in the Kings Park Nursery. *Photo – Emily Denham*

Numbat (*Myrmecobius fasciatus*). *Photo – Doug Coughran AM*

Back cover images (clockwise from top):

Jeannies Lookout, Little Salmon Bay Rottneest Island. *Photo – Karla Forrest*

Murray Valley bike trail, Dwellingup. *Photo – @bydenzil*

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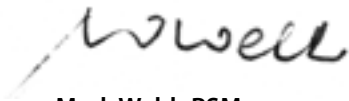
Letter to the Minister

Hon Reece Whitby MLA

Minister for Environment

In accordance with section 63 of the *Financial Management Act 2006*, I have pleasure in submitting for presentation to Parliament the Annual Report of the Department of Biodiversity, Conservation and Attractions for the period 1 July 2021 to 30 June 2022.

This report has been prepared in accordance with provisions of the *Financial Management Act 2006*.



Mark Webb PSM

Director General

Department of Biodiversity, Conservation and Attractions

September 2022



Eucalyptus alatisissima. Photo – Karla Forrest

Foreword



We are committed to implementing the State Government's vision for the department by providing inspiring visitor experiences in nature-based tourism and using consolidated biodiversity knowledge and conservation science to deliver evidence-based conservation and decision-making for the land and water we manage. As a leading evidence-based agency we are proud to host the Biodiversity Information Office, which built the State's new biodiversity data sharing platform, Dandjoo, during the year. This new approach to biodiversity data management facilitates shared data for industry, government, researchers and the community.

The department's continuous improvement also included a review of our capabilities as part of the Public Sector Commission's Agency Capability Review Program. Our review, led by Professor Margaret Seares AO, commenced in October 2021 and provided the opportunity for employees to contribute through a survey and workshops and we are now awaiting the final report. This will provide us with a clear understanding of our current capabilities, including both strengths and areas for improvement. Thank you to the Public Sector Commission leadership team for their support during this process.

During the year, more than 300 employees from across the department and statutory authorities helped inform the department's [Strategic Directions 2022–25](#), which will guide our work over the next three years. The Strategic Directions capture our employees' insights and passion for ensuring biodiversity and natural places are valued by the community and conserved for the future. Whether that be through their work delivering education programs in schools, leading tours of Kings Park, caring for animals at Perth Zoo, safeguarding our estates, conducting research and science or welcoming visitors to Wadjemup (Rottneest Island), collectively, as we move forward, our shared purpose is to inspire, conserve, discover and protect.

Reflecting on the past 12 months, I feel a great sense of pride and gratitude for our employees and volunteers. Not only have they continued to demonstrate adaptability and resilience in the face of COVID-19 and the subsequent roll-out of the WA Recovery Plan, these qualities also came to the fore during the 2021–22 bushfire season, when for the first time in recorded history, Western Australia experienced four concurrent Level 3 incidents.

In addition to our frontline employees, people in support roles across the State ensured firefighters were fed, accommodated and paid, that the community was kept safe and informed, and resources were procured. Together, they worked long hours in challenging conditions to protect Western Australian communities and I cannot thank them enough.

It is a testament to the skill, professionalism and dedication of employees that we achieved approximately 192,257 hectares of prescribed burning in the south-west forest regions. This helped to significantly reduce the threat and severity of bushfires, minimising the risk to life, infrastructure and biodiversity values, by reducing the build-up of flammable vegetation and ground fuels.

As part of ongoing research that looks at the impact of fire on bushland management for fire risk, native species conservation and weed control, an experimental burn was also conducted in Kings Park. It was the first implementation of short fire interval treatments in the study and will be followed up with further monitoring.

The Plan for Our Parks initiative now encompasses 467,342 hectares, representing good progress towards our five-million-hectare target. Wellington National Park was expanded by 7,378 hectares and new parks include Thundelarra Conservation Park in the Midwest Region within Badimia country and Warlibirri National Park, which covers areas of the Margaret River east of Fitzroy Crossing in the Kimberley. Along with the Department of Primary Industries and Regional Development, the department also began extensive public consultation for a proposed marine park on the south coast and for the review and expansion of Marmion Marine Park.

Western Australians continue to visit national parks and reserves in high numbers – with 22.65 million visits in 2021–22, up from 21.56 million in 2020–21. Most regions saw increased visitation, with the department's Pilbara and Wheatbelt regions experiencing the largest proportional increases. This also translated to increased campground patronage. At June 2022, the department's camping revenue was up by 3.33 per cent from the same time the previous year.

Schematic designs were released for the John Forrest National Park Improvement Project, which will provide the community with 23km of new and improved hiking and off-road cycling trails. Planning for the Forest Management

Plan 2024–33 commenced, with stakeholder and public consultation informing the draft plan which will be released for public comment in late 2022.

We continued to build on our partnerships with traditional owners and deliver meaningful outcomes for Aboriginal people – 16 formal joint management partnerships have now been established with traditional owner groups.

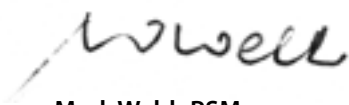
The Aboriginal Ranger Program continues to gain traction, with the remainder of the program's initial \$20 million in funding distributed among 24 Aboriginal ranger programs and an additional \$50 million to be invested, expanding the program. Round 4 of the program (the first under the Expansion Fund) resulted in \$22.8 million being allocated across 14 ranger programs, which will support 57 full-time equivalent positions for up to four years, and a three-year evaluation of social outcomes from the program was completed, finding the program has a significant positive impact on individuals and Aboriginal communities, particularly for women in remote communities. To date, the program has funded the employment of over 600 Aboriginal rangers, almost half of whom are women. The program is delivering economic and social benefits for regional and remote areas by providing job and training opportunities for Aboriginal people and it has enabled rangers to build strong connections to land and their communities.

In addition, we invested almost \$1.3 million into Aboriginal procurement contracts, supporting 30 Aboriginal business operators to deliver tourism products in conservation areas.

Other key investments this past financial year included \$9.81 million as part of the WA Recovery Plan and a further \$4.63 million as part of the State Government's 2021 election commitments on upgrading existing visitor access and facilities, which includes the Accessible Parks WA initiative, \$62 million into renewable energy on Wadjemup (Rottnest Island) and an extra \$30 million for the implementation of Perth Zoo's Master Plan.

Thank you to the Chairs and members of the boards associated with the department and to statutory authorities for their guidance during the year. I would also like to acknowledge the Ministerial contributions of Hon Amber-Jade Sanderson MLA and Hon David Templeman MLA and their teams, and welcome Minister for Environment Hon Reece Whitby MLA and Minister for Tourism Hon Roger Cook MLA.

My thanks again to all of our employees and volunteers for their passion and professionalism in delivering services on behalf of the State Government and for the benefit of the people of Western Australia. We will continue to embrace opportunities and tackle challenges – including the impacts of COVID-19 and the risks posed by a drying and warming climate – but their commitment to the department's values makes us well positioned to rise to the occasion.



Mark Webb PSM

Director General

Department of Biodiversity, Conservation and Attractions

September 2022

Snapshot of key achievements

Parks



22.65 million
visits to national parks and reserves,
up from 21.56 million last year

467,342 hectares
delivered to date under
PLAN FOR OUR PARKS
SECURING 5 MILLION HECTARES OVER 5 YEARS

Partnerships with Aboriginal people

16 formal joint management partnerships with traditional owner groups



Another **\$50 million** committed for the expansion of the **ABORIGINAL RANGER PROGRAM**

Fire management



192,257 hectares of prescribed burning conducted in the south-west forest regions

571 bushfires fought and/or monitored by department personnel



Visitor access and facilities

\$9.81 million invested as part of the WA Recovery Plan

\$4.63 million invested as part of the State Government's 2021 election commitment



John Forrest National Park: **23km** of new and improved hiking and off-road cycling trails underway



Flora and fauna

388 species of threatened and priority plants surveyed



Translocation of **318 individual animals** of six threatened species



Volunteers



12,402 volunteers registered with the Parks and Wildlife Service



871,784 hours contributed to projects across the State



Fairy tern chick feeding on the Point Walter sandbar. Photo – Gary Tate

Agency performance



The Department of Biodiversity, Conservation and Attractions (the department) works with the community to ensure that Western Australia's environment is valued, protected and conserved, for its intrinsic value, and for the appreciation and benefit of present and future generations.

The department supports State Government goals with more specific desired outcomes, achieved via delivery across 10 services. Funding is provided by the department to the three statutory authorities – the Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority, for the delivery of visitor services and public programs respectively at Kings Park and Botanic Garden and Bold Park, Rottnest Island and Perth Zoo.

Consistent with reporting arrangements, four separate annual reports are produced across the department – one for the department and one for each of the statutory authorities.

Service 1: Visitor services and public programs provided at Kings Park and Bold Park (reported separately)

Service 2: Visitor services and public programs provided at Rottnest Island (reported separately)

Service 3: Visitor services and public programs provided at Perth Zoo (reported separately)

Service 4: Visitor services and public programs provided in the Swan and Canning Riverpark*

Service 5: Visitor services and public programs provided in national parks and other lands and waters

Service 6: Conserving habitats, species and ecological communities

Service 7: Research and conservation partnerships

Service 8: Implementation of the Forest Management Plan

Service 9: Prescribed burning and fire management

Service 10: Bushfire suppression

*For the purpose of reporting against the Outcome-Based Management Structure and for consistency with Budget Papers, Service 4 refers to the 'Swan and Canning Riverpark'. However, the legal name of the area that was established under the *Swan and Canning Rivers Management Act 2006* (SCRM Act) is the 'Swan Canning Riverpark'.

Performance summary

Table 1: Actual financial results versus budget targets

Financial targets

	2022 Target ⁽¹⁾ (\$000)	2022 Actual (\$000)	Variation ⁽²⁾ (\$000)	Stat Auth ⁽³⁾ (\$000)	Variation ⁽⁴⁾ (\$000)
Total cost of services (expense limit) (Statement of Comprehensive Income)	367,701	379,791	12,090	(24,511) ^(a)	(12,421) ^(a)
Net cost of services (Statement of Comprehensive Income)	307,729	126,989	(180,740)	(24,511) ^(a)	(205,251) ^(b)
Total equity (Statement of Financial Position)	2,984,835	3,349,615	364,780 ^(a)	0	0
Net increase / (decrease) in cash held (Statement of Cash Flows)	(11,551)	20,659	32,210 ^(b)	0	0
Approved salary expense level	168,713	168,254	(459)	(48)	(507)
Working cash limit	16,830	17,311	481	(1,226) ^(a)	(745)

- (1) The target refers to the Department's (excluding Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottneest Island Authority) budget estimates. Net cost of services has been adjusted to reflect the re-categorisation of transactions with State Government entities to 'Income from State Government' in the Statement of Comprehensive Income.
- (2) Actuals contains transactions with statutory authorities within the DBCA reporting group that aren't reflected in target figures. Those variances are displayed with the removal of those transactions.
- a. A \$215.32m surplus was realised against a target of \$6.82m with \$189.71m of that result attributed to a gain on the revaluation of land. The FY21 gain on revaluation of land is not factored into the 2022 target.
- b. Cash increased due to underspends in the Royalties for Regions capital program and WA Recovery plan and deferment of expenditure on the Aboriginal Ranger Program, the Yamatji Nation Regional Agreement, Pila Nature Reserve and the Plan for Our Parks Initiative.
- (3) a. Mainly service appropriation for the Statutory Authorities that is expensed as a grant.
- (4) a. Total cost of service was under estimates partly due to the deferment of expenditure on the Aboriginal Ranger Program, the Yamatji Nation Regional Agreement, Pila Nature Reserve and the Plan for Our Parks Initiative.
- b. Net cost of services exceeded target due to gain on revaluation of land and expenditure below estimates as noted in 4a.



Sunset over Canning River, Wilson. *Photo – Dr Fran Stanley*

Service 4. Visitor services and public programs provided in the Swan and Canning Riverpark



Service 4 is responsible for the provision of facilities, experiences and programs for visitors to the Swan Canning Riverpark. This is to enhance visitors' enjoyment and appreciation of natural, cultural and heritage values and to strengthen community understanding and support for the conservation of plants, animals and habitats.

Performance summary

Table 2: Service 4 performance summary

	2021–2022 target	2021–2022 actual	Variance
Expenses by service	\$16,175,000	\$16,397,000	\$222,000
Key efficiency indicator			
Average cost per hectare of managing the Swan Canning Riverpark	\$2,209	\$2,239	\$30
Key effectiveness indicator			
Average level of visitor satisfaction in the Swan Canning Riverpark	85%	82.20%	(2.80%)

*The area used in the calculation consists of the number of hectares of Riverpark for which the department is responsible under the SCRM Act. The area includes the Swan Canning waterway (vested with the Swan River Trust) and adjoining public lands (vested with State and local authorities) included in parks and recreation reserves under the Metropolitan Region Scheme. It should be noted that other State and local government authorities listed in Schedule 5 of the SCRM Act also carry out management functions within the Riverpark.

More information on these indicators can be found in the Disclosures and legal compliance section under [Key Performance Indicators](#).

Performance highlights

River systems management

- The Swan Canning River system continued to face a range of water quality and ecosystem health challenges in 2021–22. River management initiatives were delivered to protect and enhance the health of the river system, improve understanding of the rivers' function and optimise land use planning in the Riverpark.

Healthy catchments

- The Swan Alcoa Landcare Program (SALP) provided \$281,248 across 22 community groups, to implement 53 catchment restoration projects throughout the Swan Canning catchment. SALP is a grants program administered by Perth Natural Resource Management (NRM) and jointly funded by the department, Alcoa of Australia and the Burswood Park Board.
- Funding of \$630,000 was shared among sub-regional NRM groups to coordinate a range of community catchment restoration projects to improve the quality of water entering the river system.
- The department's Community Rivercare Grants Program provided \$350,000 across 17 community groups, to deliver 20 projects that address water quality improvement, foreshore restoration and habitat creation in the Swan Canning catchment. Four key NRM groups received another \$125,000 each towards identifying iconic projects within their sub-regions, which will be implemented over the next four years. An additional \$150,000 supported the engagement of two community rivercare officers at the Ellen Brockman Integrated Catchment Group and the South East Regional Centre for Urban Landcare.
- Work continued on revegetation and weed control at sites in Lockridge and Mundaring in partnership with Water Corporation's Drainage for Liveability program.

- Development of the Canning Waterways Restoration Plan commenced, with a working group of representatives from NRM groups and State and local government agencies formed. The plan builds on the 2002 Caring for the Canning plan and recognises the significant management responses achieved since 2002. It will set a long-term vision for the health of the Canning, Southern and Wungong rivers and prioritise issues, strategies and management actions for a five-year period.

Improving river health

- Four oxygenation plants continued to operate and provide oxygen relief to the upper Swan estuary and Canning River above Kent Street Weir. The department assumed responsibility for the oxygenation program in July 2020 and significant repairs and upgrades were made to the two oxygenation plants on the Swan River, to reduce system stress, improve oxygen delivery and reduce power costs.
- The department provided support to the Water Sensitive Cities Transition network, WaterWise Perth Action Plan project working group and sub-regional NRM groups, and technical advice on 32 stormwater management projects.
- Ongoing management and maintenance was conducted on Kent Street Weir and its associated fishway.
- Hydrological and nutrient modelling of the Swan Canning catchment-estuary system continued into 2021–22, with the results to be used to improve and expand on modelling originally undertaken in 2008. This will help inform future revisions to river management strategies and actions.
- Stage two of the performance assessment of the Eric Singleton Bird Sanctuary constructed wetland in Bayswater commenced in partnership with The University of Western Australia (UWA), City of Bayswater and Water Corporation. The project aims to optimise the operation and maintenance of the wetland system and provide guidance to asset managers on the design and operation of gross pollutant traps and constructed wetlands in areas influenced by tide. Through this project, approximately 40 cubic metres of sediment that was high in nutrients and metals was intercepted and removed from the wetland's sediment trap.
- Monitoring and evaluation of the performance of the Nurdi Park living stream and biofilter system commenced in partnership with the City of Canning, Water Corporation and Perth NRM.
- The findings of the Ashfield Flats Hydrological Study were made available on [the department's website](#).

Riverbank

- More than \$1.5 million, including \$500,000 provided via the WA Recovery Plan, was distributed to 16 foreshore land managers for 23 foreshore restoration projects throughout the Riverpark. These included foreshore planning, erosion control, revegetation, weed control, river wall construction, enhancing foreshore and river access, widening vegetation corridors and creating native animal habitat.
- Construction of Djirda Miya, the Black Swan Habitat at Sir James Mitchell Park, was completed in partnership with the City of South Perth in August 2021. Djirda Miya (place of the birds) creates and connects waterbird habitat, restores damaged river walls and provides protection against future erosion.
- The Swan Canning Riverpark Urban Forest program commenced, \$360,973 was provided to five strategic native tree planting projects across four riverfront foreshore land managers.
- The department continued to invest \$250,000 over four years (2019–23) in The Nature Conservancy's Swan-Canning shellfish reef restoration project. This includes the provision of specialist advice into a technical advisory group.

Investigations into Riverpark values, threats and mitigation

- The Sediment Taskforce, a multi-agency and peak industry group coordinated by Perth NRM, continued to guide activities to reduce building industry sediment entering Perth's rivers.
- A foreshore condition assessment of the Southern and Wungong rivers, from Wungong Dam to the confluence with the Canning River, was completed. The assessment included drainage channels from Forrestdale Lake to the Wungong River, with the data informing the Canning Waterways Restoration Plan.

- Information on other science projects supporting the understanding of and mitigation of threats to the Swan and Canning rivers can be found under [Service 6: Conserving habitats, species and ecological communities](#) in this report.

Boating Management Strategy

- The department continued to deliver the Swan Canning Riverpark Boating Management Strategy and worked with the Department of Transport (DoT) on marine safety matters in the Riverpark. In 2022 the department formally transferred the management of Riverpark mooring assets to DoT.

Land Management Strategy

- The Land Management Strategy for the Southern River in Huntingdale was completed. This initiative helped identify and resolve unlawful structures and activity along the foreshores of the Canning and Southern rivers.

Events, complaints, incidents and compliance activities

- The department responded to 287 complaints and incidents reported within the Riverpark, a decrease on the 298 complaints and incidents reported in the 2020–21 financial year. Reports received included unauthorised development, rubbish dumping, foreshore damage, oil spills and other general observations.
- Three-hundred and eighty-six compliance actions were taken for a variety of offences and a number of successful compliance initiatives were implemented throughout the year. The department continued to work closely with partner agencies to deliver joint compliance outcomes including the annual commercial tour operator information session, Perth Skyworks and cross-authorisation of Riverpark officers.
- Eighty-eight proactive compliance boat patrols were completed, resulting in 626 vessel contacts and a variety of compliance related notices being issued. The majority related to DoT marine safety offences such as exceeding speed limits, lack of safety equipment and skippers not holding approved Recreational Skippers Tickets. Two foreshore vegetation protection signs were installed in the Riverpark to help reduce vegetation damage and educate the public about the value of shoreline vegetation.

Maintaining the Riverpark's amenity

- The department's annual program of removing rubbish and dumped materials, reshaping eroded beaches, conducting foreshore protection works and responding to incidents such as fish kills, algal blooms, injured wildlife, hydrocarbon and sewage spills and other pollution events continued.
- No fish kills or algal blooms occurred during 2021–22. More information on the department's ongoing response to the *Alexandrium* algal issue can be found under [Service 6: Conserving habitats, species and ecological communities](#) and [Service 7: Research and conservation partnerships](#).
- Replacement works for the jetty at Sandy Beach Reserve within the Town of Bassendean were completed in July 2021.
- In collaboration with the Fairy Tern Network and the City of Melville, work was undertaken to improve conditions for successful breeding of the threatened fairy tern (*Sternula nereis nereis*) at Point Walter Spit. This included temporary fencing, signage, community education initiatives including targeted social media and improving the surrounding vegetation.

River Journeys project

- Work continued to plan, develop and liaise with river foreshore land managers to further implement interpretation nodes as part of the River Journeys project. Planning is underway for nodes at Redcliffe Bridge in Ascot, Banks Reserve in Vincent and along the Burswood foreshore.

Visitor satisfaction

- A face-to-face visitor satisfaction survey, consisting of 250 interviews at 25 foreshores, parks and reserves around the Riverpark was undertaken. Average satisfaction levels were 82.2 per cent, just below the target level of 85 per cent.

New leases

- A new River reserve lease agreement was implemented for the Scotch College boatshed in Freshwater Bay, Peppermint Grove.

Statutory assessments

- The department issued 128 approvals for works or activities in the Swan Canning Development Control Area and provided advice on 154 development and subdivision applications that were in, next to, or affecting the Swan Canning Development Control Area. Eight development applications were assessed, and recommendations made to the Minister for Environment under Part 5 of the SCRM Act.
- Twenty-five tourism operator licences and 18 aquatic activity licences were granted on the Swan and Canning rivers, increasing the variety and number of commercial operations within the Riverpark. A further 28 operators were approved to use the foreshore, primarily for events, pop-up installations and food and beverage outlets.
- The department continued to work with Tourism WA to provide advice on key commercial development projects and activities. On behalf of the Swan River Trust, the department assessed and provided advice to the Western Australian Planning Commission (WAPC) on the Tawarri Hot Springs proposal in Dalkeith.
- Support to local and State Government agencies in State Administrative Tribunal matters regarding the Swan Canning River system continued to be provided by the department.

New Riverpark bridge crossings

- Main Roads WA continued construction of five bridge crossings on the Swan and Helena rivers, within the Swan Canning Development Control Area. The duplicated Redcliffe Bridge now spans from Belmont to Bayswater and the department is engaging with the Tonkin Gap Alliance during the remainder of construction to continue to mitigate potential environmental hazards. Advice is also being provided during design development for the post-construction reactivation of the site. Following assessment by the department, the Swan River Trust provided planning and environmental advice to WAPC for the Lloyd Street Bridge project. Development approval was granted in late 2021.

Strategic activities

- As part of the Small Business Development Corporation's Small Business Friendly Approval Program, the Swan Canning Riverpark was selected for a tourism approval pilot project. Ways to improve the customer experience when applying for approval to operate a tourism business in the Swan Canning Riverpark are being explored.
- A new draft locality planning corporate policy and nine locality plans for the Swan Canning River system were released for public comment. The documents will provide specific locality-based guidance for development proposals. The previously endorsed Perth Water *Buneenboro* Locality Plan and associated Action Plan are being implemented.
- Amendments are being prepared to the SCRM Act and Swan and Canning Rivers Management Regulations 2007 to streamline the Development Control Area boundary amendment process and clarify the granting of licences and permits to avoid duplication.

Water Sensitive Cities program

- The department contributed to a number of joint State and local government urban development industry and university research initiatives to improve water sensitive urban design and protect the Swan Canning River system and other valuable Western Australian biodiversity and attractions.
- Support continued for the New Water Ways water sensitive urban design capacity building program. Support also continued for the implementation of a water sensitive Perth and Peel through membership of the Water Sensitive Transition Network and delivering actions from the Network's new Vision and Transition Strategy for a Water Sensitive Greater Perth – Implementation Plan (2022–24).

- The department became a joint partner with the Department of Water and Environmental Regulation (DWER) in the new national Water Sensitive Cities Australia research-to-practice mainstreaming program. This included establishing national and Western Australian projects. The department also became a partner in the next stage of the Waterwise Perth and Peel plan, which is being led by the Minister for Water and DWER.
- The UWA and Clean Air and Urban Landscapes Hub project – Noongar Water Knowledge in the Djarlgarro Beeliiar catchment: Implications for land-use and water planning – continued to receive support from the department in the form of funding and employees' time.
- The department provided input to the Department of Planning, Lands and Heritage on the draft State Planning Policy 2.9 – Planning for Water and associated guidelines and datasets. The department also contributed to the update of the public open space module of the Local Government Guidelines for Subdivisional Development.

Swan Canning River Protection Strategy

The department continued to work with members of the Swan Canning River Protection Strategy (SCRPS) Advisory Group on the implementation of key SCRPS river management actions and reporting to the Swan River Trust.

- The draft SCRPS five-year review was completed in May 2022.

Stakeholder education

The department provided regular stakeholder updates on incidents and continued to contribute to the interagency public education campaign on the *Alexandrium* algal bloom issue which was ongoing in 2021–22.

Community engagement

The department supported community events including Recfishwest fishing clinics in the Riverpark, Perth Skyworks, a variety of river clean up events, Dolphin Watch Trophy Day and Reel It In Trophy Day yacht races and the Avon Descent, and undertook a variety of community engagement projects to support behaviour change and citizen science initiatives for the Swan and Canning rivers.

Plastic Free Riverpark program

- The program commenced with the employment of a program coordinator and the development of two grant streams to help reduce single use plastic in and around the Swan and Canning rivers.
- The program engaged over 60 businesses and over \$20,000 in small grants were awarded to 36 riverfront businesses to participate in behaviour change initiatives including reusable cup library schemes, water refill machines, eco-friendly solution products and customer education.
- The program engaged specialist waste advisor, the Boomerang Alliance, to ensure riverfront businesses were aware of the WA Plan for Plastics and to identify where zero waste practices could be adopted. A total of 28 businesses completed an induction with the Boomerang Alliance.
- Four riverfront local government authorities – the cities of Canning, Melville and Perth, and the Town of East Fremantle – shared \$40,000 in program funding to help eliminate single use plastic waste from major community foreshore events that attract over 5000 people. Ten thousand dollars was provided for research by Curtin University and the department's Rivers and Estuaries Science program to identify priority Riverpark drains where single use plastics and microplastics enter the rivers.

River Guardians program

- The program now has 2817 subscribers and continued to provide RiverWise training, volunteering opportunities and presentations from scientists and behaviour change experts addressing key issues impacting the Swan and Canning rivers.
- River Guardians partnered with Native Animal Rescue, WA Seabird Rescue and Recfishwest to help reduce wildlife entanglements from fishing line.

- Two RiverWise gardening workshops were delivered in Spring 2021. Eighty eight of the 174 participants responded to an online questionnaire which found 70 per cent correctly identified the key take-home messages of using less fertiliser, minimising nutrient run-off and being more waterwise. Two additional RiverWise gardening workshops were held online in Autumn 2022 attracting 126 participants.

Dolphin Watch

- There are now 1583 trained Dolphin Watch volunteers who contributed over 31,000 reports on the Riverpark. The new user-friendly Marine Fauna Sightings app was upgraded to help improve data collected by Dolphin Watch volunteers.

Reel It In

- The Reel It In fishing line bin project now has 71 dedicated fishing line bins at popular jetties, fishing platforms, traffic bridges and foreshores throughout the Riverpark. Project participation included 15 riverfront councils plus Fremantle Ports, Hillary's Marina, the cities of Joondalup, Wanneroo, Stirling, Rockingham, Bunbury, Mandurah and Albany, the shires of Manjimup, Busselton, Northampton, Shark Bay and Esperance and Rottnest Island. During the year the bins collected over 28km of fishing line, 4450 hooks and sinkers, 2200 bait bags and over 12,000 pieces of general rubbish.
- There are now 93 volunteers who have adopted fishing line bin sites throughout the Riverpark.



The new Kaniyang Wiilman Bridge allows hikers on the Wiilman Bilya Walk Trail to cross the Collie River. *Photo – Jordan Gibbs*

Service 5. Visitor services and public programs provided in national parks and other lands and waters



Service 5 is responsible for the generation of environmental, social, cultural and economic benefits through further development of a world-class parks system in terms of ecosystem management and visitor facilities and services.

Performance summary

Table 3: Service 5 performance summary

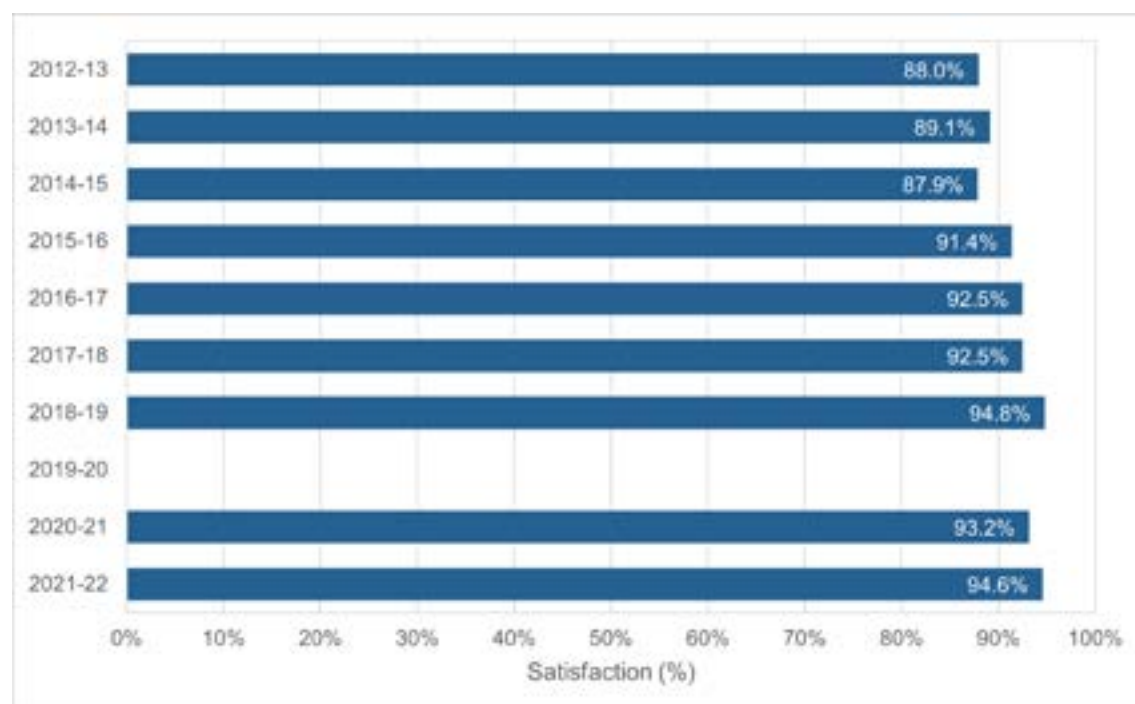
	2021–2022 target	2021–2022 actual	Variance
Expenses by service	\$148,539,000	\$130,425,000	(\$18,114,000)
Key efficiency indicator			
Average cost per hectare in national parks and other land and water	\$4.60	\$4.13	(\$0.47)
Key effectiveness indicator			
Average level of visitor satisfaction in national parks and other land and water	90%	94.57%	4.57%

More information on these indicators can be found in the Disclosures and legal compliance section under [Key performance indicators](#).

Park visitor statistics

The 2021–22 visitor satisfaction index, averaged from visitor responses to surveys at selected parks, reserves and forest areas across the State, was 94.6 per cent. This outcome, with results from previous years of the survey program, is illustrated in Figure 1.

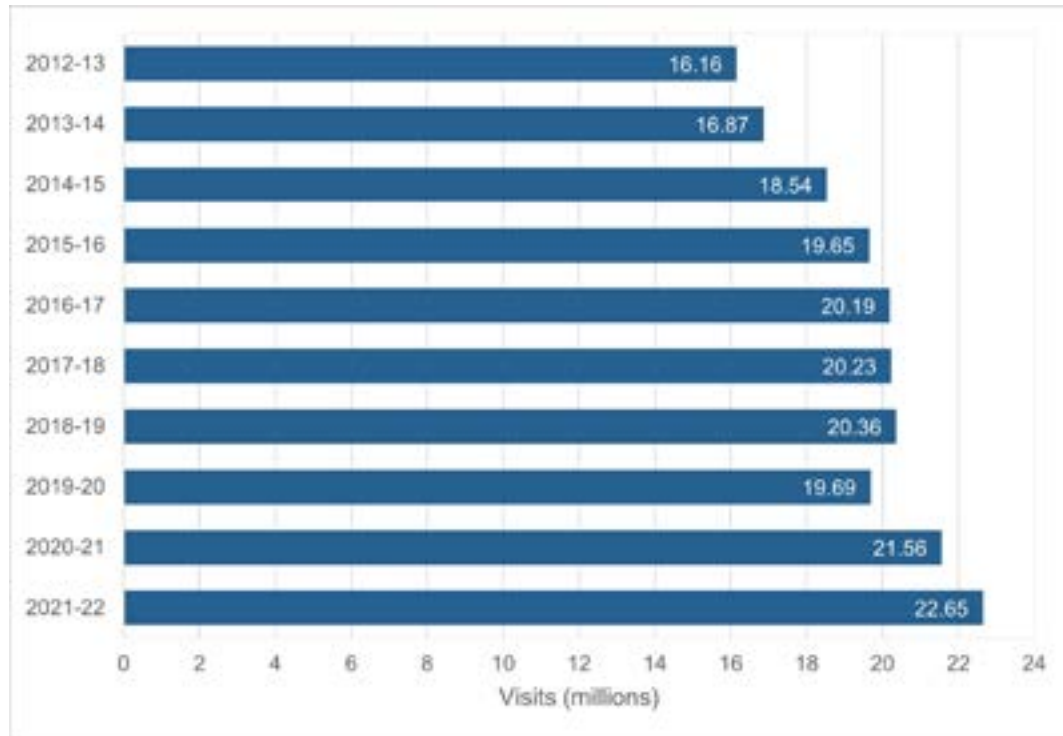
Figure 1: Visitor satisfaction levels within Parks and Wildlife Service-managed land and water



Note: In 2019–20 an exemption from reporting 'Average level of visitor satisfaction in national parks and other land and water' was granted due to the impact of COVID-19.

During 2021–22, there were 22.65 million visits to Parks and Wildlife Service-managed land and water, an increase from 21.56 million last year (Figure 2). Most regions saw an increase in visitation, with the Kimberley and Wheatbelt regions seeing the largest proportional increases.

Figure 2: Total visits to Parks and Wildlife Service-managed land and water

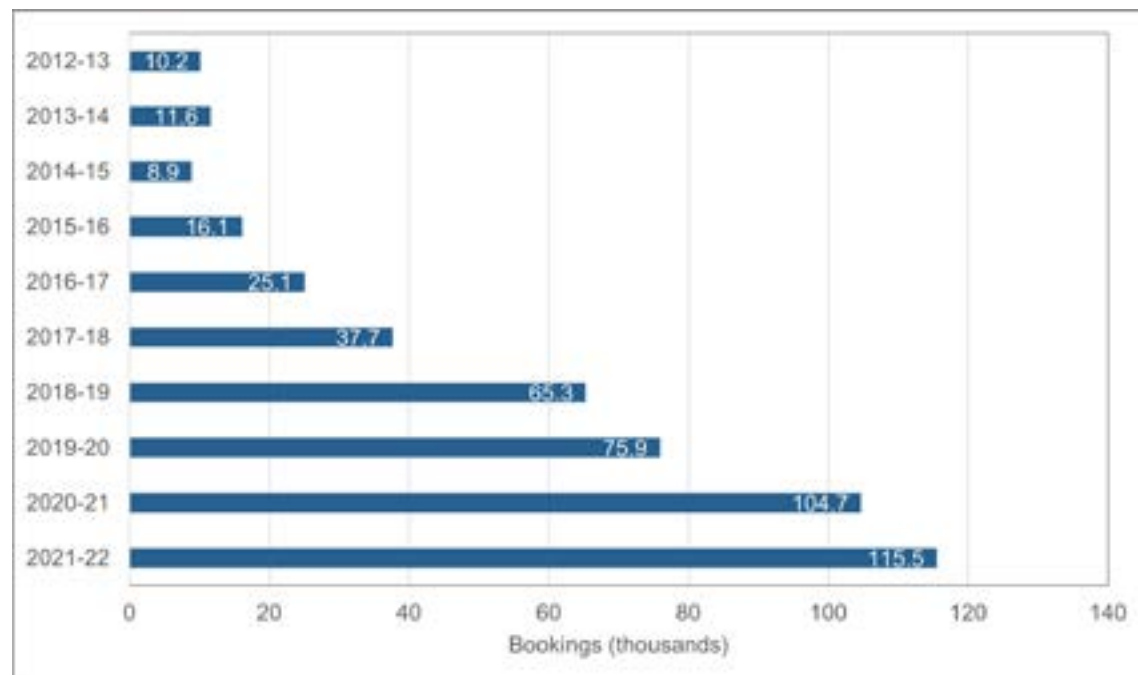


Note: Data in this graph is taken from the department’s Visitor Statistics (VISTAT) database and is a true and correct record of best available data at the time of reporting. As VISTAT is a live database, corrections and amendments are made on an ongoing basis meaning figures presented here may differ from those in previous reports.

During 2021–22, there were 115,500 bookings for the 1995 campsites managed by the Parks and Wildlife Service, an increase from 104,700 last year (Figure 3).

The increase is likely due to Western Australian residents continuing behaviours to explore parks in their own State as a result of COVID-related border restrictions. Additionally, 84 more campsites have been made available on the online booking system.

Figure 3: Total campground bookings at Parks and Wildlife Service-managed campgrounds



Performance highlights

Plan for Our Parks

- To date, 467,342 hectares of reserves have been created under Plan for Our Parks (PFOP).
- In November 2021 Wellington National Park was expanded by 7,378 hectares.
- In December 2021, Thundelarra Conservation Park (100,107 hectares) was created in the Midwest Region within Badimia country.
- In April 2022, Warlibirri National Park (15,894 hectares) was created. It covers areas of the Margaret River east of Fitzroy Crossing in the Kimberley and is jointly managed by the department and Gooniyandi Aboriginal Corporation.
- In partnership with traditional owners and the Department of Primary Industries and Regional Development (DPIRD), the department began extensive public consultation processes for a proposed marine park on the south coast, and the review and expansion of Marmion Marine Park on the Perth coast.
- The department continues to work towards the State Government's goal of creating five-million-hectares of new national and marine parks and conservation reserves.

Creation of other national parks

- In January 2022, Dryandra Woodland National Park (17,870 hectares) was created, the first national park for the Wheatbelt Region and containing important conservation habitat for the State animal emblem, the numbat (*Myrmecobius fasciatus*).

- In March 2022, a national park at Mungada Ridge (1,031 hectares) was created and is jointly vested with the Bundi Yamatji Aboriginal Corporation and the Conservation and Parks Commission. The creation of this park fulfils a commitment under the Yamatji Nation Indigenous Land Use Agreement.

Tourism and accommodation

- The department continued to support the tourism industry through the impact of COVID-19 by completing implementation of the State Government's licence fee waivers and rent relief initiatives.
- New tourism proposals continued to be assessed and progressed in parks around Western Australia. These included the grant of a lease for a new ropes course at Gloucester Tree near Pemberton and a competitive process to identify a new tourism opportunity in Wellington National Park associated with the Collie Adventure Trails initiative.
- The department continued liaison with proponents on concepts received under the Market-Led Proposals Policy, for a ropes course at Gngara Park, nature-based tourism accommodation in Porongurup National Park and self-contained eco-accommodation at two yet to be confirmed sites.
- Additional improvements were made to licensing processes for commercial events and filming.
- A program of cultural talks – Discover the Dreaming – began in partnership with Aboriginal tour operators and will be expanded in parks around the State.

Recreation and trails

- Work was carried out on a number of trail projects funded through the WA Recovery Plan, 2021 election commitments and the department's capital works program, including:
 - Collie Adventure Trails
 - Dwellingup Adventure Trails and Dwellingup Gap Trails
 - Great Southern Adventure Trails
 - John Forrest National Park walk and cycle trails
 - Goat Farm and Kalamunda Circuit mountain bike trails
 - Wooditjup mountain bike trails near Margaret River
 - Nannup mountain bike trails
 - Bibbulmun Track and Munda Biddi Trail facilities, campsites and trail sections.

The department continued implementing the:

- Eight and a half-million dollar, three-year Dwellingup Adventure Trails initiative jointly funded with the Shire of Murray through the Australian Government's Building Better Regions fund and the \$2.7 million State Government election commitment, Dwellingup Gap Trails. Works completed in 2021–22 included:
 - sealing the main tourist road through Lane Poole Reserve
 - constructing the 21km Dwellingup Town Trails network
 - upgrading the Marrinup and Turners Hill mountain bike networks.
- Ten-million dollar, four-year Collie Adventure Trails and \$3.1 million Collie Tourism Readiness and Economic Stimulation initiatives in partnership with the Shire of Collie. Works carried out in 2021–22 included:
 - constructing the five-day, four-night Wilman Bilya Walk Trail around Wellington Dam, including the new Kaniyang Wilman suspension bridge over the Collie River
 - expanding and upgrading Wellington Dam carpark
 - building 15km of mountain bike trails at Wellington National Park
 - upgrading 14km of mountain bike trails at Mount Lennard
 - constructing the 10km Westralia loop trail in Westralia Conservation Park near Collie

- completing the Wagyl Bididi Drop Zone and Skills Park
- developing digital and on-site wayfinding and interpretation material.
- Fifteen-million dollar Great Southern Adventure Trails initiative. Works completed in 2021–22 included:
 - upgrading Castle Rock Walk Trail, Porongurup National Park
 - constructing a new dual-use trail in William Bay National Park
 - extending and upgrading the trail in Harewood Forest, near Denmark
 - starting an upgrade of Bald Hill Walk Trail, in Torndirrup National Park.
- The department also continued to work with key recreation bodies to develop and implement strategic planning initiatives.

Improving facilities

- As part of the WA Recovery Plan, \$9.81 million was invested upgrading existing visitor access and facilities. Works completed in 2021–22 included:
 - upgrading Fitzroy Crossing and Dwellingup work centres
 - upgrading the homestead precinct at Thundelarra Conservation Park
 - improving and adding visitor facilities at Shell Beach, Shark Bay World Heritage Area
 - adding new visitor facilities at Dales Campground, Karijini National Park
 - upgrading access roads at Dunn Rocks, Cape Le Grand National Park, and along the Nyinggulu (Ningaloo) Coast
 - upgrading and expanding carparking, and adding new visitor facilities, at Redgate Beach and Rabbit Hill, Leeuwin-Naturaliste National Park
 - upgrading river access stairs at Honeymoon Pool, Wellington National Park
 - adding a winter enclosure on Penguin Island, Shoalwater Islands Marine Park
 - upgrading restrooms at Gloucester Lodge, Yanchep National Park
 - replacing boardwalks at Lake Goegrup Nature Reserve and Herdsman Lake Regional Park.
- As part of 2021 election commitments, \$4.63 million was invested upgrading existing visitor access and facilities. In 2021–22, significant progress was made on:
 - a boat gangway and floating jetty at Danggu (Geikie Gorge) National Park
 - designing a new Park Hub and associated infrastructure at John Forrest National Park
 - new accessible paths at the Goat Farm, Greenmount National Park and Lake Kepwari, near Collie.
- Using department capital funds, the department upgraded or replaced visitor facilities in various parks and reserves including:
 - dual-use paths at Kalgoorlie Arboretum
 - visitor facilities at Dick Perry and Wilbinga reserves
 - a suspension bridge over the Murray River
 - a second carpark at Castle Rock, Porongurup National Park
 - new jetties at East Wallabi and Beacon islands, Houtman Abrolhos Islands National Park
 - Collie Scenic Drive, as part of the Collie-Preston roads upgrades project.

- Works using department capital funds also commenced on:
 - strut replacements at the Valley of the Giants Tree Top Walk
 - a new visitor centre in Purnululu National Park
 - improving visitor facilities and access at Nynggulu (Ningaloo) Coastal Reserves
 - a new campground and recreation area at the northern shore of Lake Kepwari.
- The department continued managing its 34,500km road network, with works in 2021–22 including:
 - sealing the main tourist road in Lane Poole Reserve
 - replacing 11 old timber bridges with pre-cast concrete modular bridges.

Management planning

- Two *Conservation and Land Management Act 1984* (CALM Act) management plans were released for implementation:
 - [Kalgulup Regional Park management plan 2021](#)
 - [Wheatbelt Region parks and reserves management plan 2021](#).
- Two proposed amendments to CALM Act management plans were released for public comment:
 - Walpole Wilderness and Adjacent Parks and Reserves management plan 2008
 - Murujuga National Park management plan 2013.

Aboriginal Ranger Program

- The department continued to strengthen 24 Aboriginal ranger organisations, investing the remaining \$6 million of the \$20 million Aboriginal Ranger Program election commitment made in 2017.
- A delivery framework was developed for the \$50 million expansion of the program, which was a 2021 election commitment. Funding will be delivered through three streams over four years, targeted at ranger groups in varying stages of development and operation. The streams will support:
 - new and emerging groups through the \$14 million Development Fund
 - established groups under the \$22.8 million Expansion Fund
 - innovative projects and pilots with a partnership focus through the \$7 million Innovation Fund.
- Four-million dollars from the expanded program was allocated to boost program coordination and capacity building at the regional level, and another \$2.2 million is being directly invested into rangers under joint management projects for the Badimia conservation reserves and Thundelarra Conservation Park.
- An expert advisory group was established to co-design the \$50 million expansion and provide ongoing guidance during its implementation.
- The department launched the first funding round under the Expansion Fund (Round 4), which resulted in \$22.8 million being allocated across 14 ranger programs statewide. This funding will support 57 full-time equivalent positions for up to four years.
- The Minister for Environment approved one-off funding under the Innovation Fund for the South West Aboriginal Land and Sea Council to deliver the Metropolitan Noongar Ranger Program pilot project over 18 months. This is the first project funded in the metropolitan area under the Aboriginal Ranger Program.
- The department completed its three-year evaluation of social outcomes from the program. Findings highlighted the significant positive impact the program has had on individuals and Aboriginal communities, especially women in remote communities.

Volunteer and community engagement

- At 30 June 2022, there were 12,402 volunteers registered with the Parks and Wildlife Service. Of these, 6241 contributed 871,784 hours to 217 volunteer projects across the State including campground hosting, collecting seeds, clearing weeds, wildlife rehabilitation, animal surveys, terrestrial and marine plant surveys and track, trail and park maintenance.
- In 2021–22 the department registered 1626 new volunteers and created 10 new volunteer projects, including Know Your Patch, Friends of Hawkesvale Nature Reserve, Turquoise Coast Flora Surveys and a Marine Debris Program. The department also continues to work closely with numerous ‘Friends of’ and four-wheel-drive groups, major wildlife rehabilitation centres and other community-based organisations.
- The Campground Host Program had 299 volunteers at 62 sites, helping visitors and conducting maintenance.
- Volunteer recognition funding provided more than 1100 volunteers with uniforms, 292 volunteers with specialist training including first aid, wildlife awareness and weed identification. Six-hundred and fifty volunteers across 27 groups in all regions received funding to update worn tools or purchase equipment to make their tasks more efficient, while more than 250 volunteers benefitted from funding for recognition events.
- The Wildcare Helpline’s 22 volunteers contributed 6500 hours answering approximately 10,000 calls related to sick or injured native wildlife, while approximately 1627 wildlife rehabilitation volunteers provided 398,000 hours of care for native wildlife.
- The State Government began the new \$2 million Accessible Parks WA initiative in partnership with Nature Play WA and Break the Boundary. In April 2022, Nature Play WA launched the Every Kid in a Park project, which aims to connect children with disabilities to the Western Australian conservation estate. Break the Boundary is working to investigate options to develop two regional hubs for people with disability to access trail networks.
- Redeveloped and launched the Explore Parks WA website and the Park Stay WA campground booking system.

World and National Heritage management

- The department continued to work in partnership with the Murujuga Aboriginal Corporation to prepare a World Heritage nomination for the Murujuga Cultural Landscape. The nomination remained on track for submission to the UNESCO World Heritage Centre before the 1 February 2023 deadline.



Numbat release in Dryandra Woodland National Park. *Photo – Rick Dawson*

Service 6. Conserving habitats, species and ecological communities



Performance summary

Service 6 is responsible for developing and implementing programs for the conservation and improved management of the State's biodiversity including animals, plants, genes and ecosystems, based on best-practice science.

Table 4: Service 6 performance summary

	2021–2022 target	2021–2022 actual	Variance
Expenses by service	\$65,494,000	\$63,810,000	(\$1,684,000)
Key efficiency indicator			
Average cost per hectare of wildlife habitat	\$2.03	\$2.02	(\$0.01)
Key effectiveness indicators			
Proportion of critically endangered and endangered species and ecological communities that have a recovery plan	72%	74.6%	2.6%
Area of land baited for introduced predators (in hectares)	4,012,681	3,875,015	(137,666)

More information on these indicators can be found in the [Disclosures and legal compliance](#) section under [Key Performance Indicators](#).

Performance highlights

Biodiversity conservation legislation, policy and strategic programs

- The department continued to provide advice on species, ecosystems, wetlands and risks to the conservation of threatened species and ecological communities to inform regulatory processes for key State Government initiatives and major resource developments of economic importance to Western Australia. These included bauxite mining expansion, lithium mining and processing, water for food, salt and potash, hydrogen and renewable energy, oil and gas developments, and major infrastructure including Metronet, the Morley to Ellenbrook Line, Mitchell Freeway and Tonkin Highway extensions, Bunbury Outer and Albany Ring roads, East Keralup Regional Development, the State Football Centre and Kemerton Industrial Estate.
- An additional 14 frontline approvals assessment officers and two reform officers were recruited to enable the department to meet the demand for timely assessments and approvals. This investment supports the department in the delivery of Streamline WA initiatives and ongoing approvals reform.
- The first iteration of Dandjoo, the State's new biodiversity data sharing platform, was built ahead of its launch in the new financial year. It will deliver biodiversity data to the Commonwealth's Biodiversity Data Repository and establish a new approach to biodiversity data management in Western Australia, making it easy for users from all sectors to share, discover, and use data.
- The department partnered with the Western Australian Museum to modernise the management of taxonomic information about Western Australian fauna, to enable a timely and automated exchange of information between the department and museum.

Threatened and important animals

- The numbers of threatened animals remained unchanged since the 2020–21 report, with 249 threatened animal species (57 critically endangered, 58 endangered and 134 vulnerable), 23 extinct animal species, 88 specially protected animal species (seven conservation-dependent, seven otherwise in need of special protection and 74 migratory) and 219 species on the department's priority fauna list.
- There were 305 records of sightings, captures or evidence of threatened and priority animals added to the Threatened and Priority Fauna database.

- Following their successful translocation in 2021 to a remote location east of Albany, critically endangered western ground parrots (*Pezoporus flaviventris*) continued to be monitored and further translocations were undertaken in 2022.
- Monitoring of the effects of Eradicat® baiting on the specially protected red-tailed phascogale (*Phascogale calura*) populations continued in Tutanning Nature Reserve in the Wheatbelt using tree mounted remote cameras. Ongoing monitoring will help inform future feral cat management in phascogale habitat.
- Surveys and monitoring were undertaken for numerous threatened and priority animals, including heath mouse (*Pseudomys shortridgei*), chuditch (*Dasyurus geoffroii*), western ringtail possum (*Pseudocheirus occidentalis*), snubfin dolphin (*Orcaella heinsohni*), purple-crowned fairy-wren (*Malurus coronatus*), northern quoll (*Dasyurus hallucatus*), golden bandicoot (*Isodon auratus*), golden-backed tree-rat (*Mesembriomys macrurus*), brush-tailed rabbit-rat (*Conilurus penicillatus*) and greater bilby (*Macrotis lagotis*).

Threatened and important plants

- At 30 June 2022, there were 429 extant threatened plant species (160 critically endangered, 140 endangered and 129 vulnerable), 15 listed as extinct and 3411 taxa on priority flora list.
- A total of 858 populations, comprising 388 species of threatened and priority plants, were surveyed or monitored, and 71 new populations of threatened plants and 197 new populations of priority plants were located. Of the 2287 records added to the Threatened and Priority Flora database, 458 were for new populations.
- The WA Herbarium collection increased by 11,317 specimens, bringing the total number of specimens held to 833,034. A total of 625 names were added to the WA Plant Census.
- Names for 46 taxa were published in the WA Herbarium journal Nuytsia.
- The WA Herbarium is migrating to a new collections management system and 86,086 specimen records were edited as part of preparatory names curation and data cleaning.
- A total of 130 seed collections of conservation significant species were banked at the WA Seed Centre, which now holds seed collections of 386 threatened plant and 890 priority plant species. The department continued to provide technical advice and assistance for projects involving seed collection and use. Collections of nine critically endangered, three endangered, and one priority species were withdrawn from the seed bank and germinated for use in department translocation projects.
- Spatially explicit analysis of patterns of occurrence of threatened and data deficient flora across the Southwest Australian Floristic Region was undertaken, allowing for identification of flora conservation hotspots to support conservation planning.
- The latest iteration of the WA Herbarium's web application *Florabase* was launched, providing new features, including greater access to specimen data, improved mapping, and an enhanced search capacity.
- The department contributed to the new edition of the Australian Soil and Land Survey field handbook by providing definitions of vegetation attributes consistent with remote sensing approaches.
- A seven-year investigation of temporal changes in critically endangered *Ptilotus* densities and the impacts of weed control on *Ptilotus* at Greater Brixton Street Wetlands provided information to guide management actions of this species.

Threatened ecological communities

- At 30 June 2022 there were 65 extant ecological communities listed as threatened through a non-statutory process (20 critically endangered, 17 endangered and 28 vulnerable), and four listed as collapsed. Another 390 ecological communities were on the priority list.
- Two meetings of the Threatened Ecological Community Scientific Committee were held and final comments were provided regarding assessing the threat rank for 65 extant and three collapsed ecological communities. International Union for Conservation of Nature listing criteria was used in preparation for consideration for listing under the *Biodiversity Conservation Act 2016* (BC Act).

- New information was added to the Threatened and Priority Ecological Communities database for 548 occurrences of Threatened Ecological Communities (TECs) and Priority Ecological Communities (PECs) distributed across the State. Surveys were completed in 61 occurrences of TECs and PECs throughout the State.
- To help combat *Phytophthora* dieback, aerial spraying with phosphite was completed for two TECs and two PECs in the South Coast Region.
- Draft survey and identification methods were compiled for 65 TECs and released for public comment for three months on the department's website.
- Surveys and reports were completed for 650 hectares of vegetation on private land for consideration for inclusion in the reserve system, dependent on conservation values and the presence of TECs.
- Department monitoring data and other information on 12 Western Australian TECs and three PECs featured in the Global Ecology and Biogeography publication about fire-related threats to ecosystems.
- Camera hydrological monitoring and geochemical data for the Mandora mound springs TEC helped identify groundwater sources sustaining the springs and assess their resilience to climatic changes and water availability.

Managing threats

- The department reviewed the [Cane Toad Strategy for Western Australia 2014–19](#) and prepared the Cane Toad Strategy for Western Australia 2021–26. It will continue to focus on mitigating the impact of cane toads (*Rhinella marina*) on native wildlife, while continuing community engagement and quarantine strategies. Research continued into taste aversion therapy of northern quolls, goannas (*Varanus* species), freshwater crocodiles (*Crocodyllus johnstoni*) and other threatened and specially protected taxa.
- Phosphite was applied to 141 hectares of Montane Heath and Thicket TEC, Montane Mallee Thicket PEC, Kwongkan TEC, *Banksia coccinea* shrubland, *Melaleuca striata* and *Leucopogon flavescens* Heath PEC and occurrences of 15 threatened flora (including 11 critically endangered) species. Backpack application of phosphite for dieback control was undertaken on highly susceptible species such as *Lambertia echinata subsp. occidentalis* and *Banksia nivea subsp. uliginosa* within the critically endangered Shrublands on Southern Swan Coastal Plain Ironstones (Busselton area) TEC.
- The department continued to administer the system for registering dieback interpreters and monitoring standards of interpretation. In 2021–22 there were 24 registered interpreters (17 employed by the department and seven in the private sector).
- Desktop checks of 258 activities and nine field checks were undertaken to monitor dieback management of disturbance activities.
- An online version of the Green Card course in dieback and plant biosecurity awareness and basic management was completed by 522 students, with a further 22 students completing the face-to-face version of the course. The Dieback Management Planning course was delivered to 22 students in Walpole and Bunbury.
- Surveillance was undertaken for myrtle rust in the East Kimberley in collaboration with the Queensland Department of Agriculture and Fisheries. Germplasm for species considered to be susceptible to myrtle rust was also collected.
- The department expanded investigations of tolerable fire intervals in sensitive plant species, finding that the juvenile period correlates with environmental productivity and that predicted climatic changes are likely to lead to longer juvenile periods. The models developed predict how minimum tolerable fire intervals may change across space and time.
- Research was conducted to develop and refine on-ground and remote sensing approaches to survey and mapping of fine-scale variation in fire severity. This improves reporting of fire impacts and prescribed burning outcomes.
- Operations to prioritise, review and manage priority environmental weeds continued throughout the State, including through collaborative efforts with traditional owner and community groups.
- The *Mimosa pigra* eradication program on the eastern shores of Lake Argyle continued, managed by the department's Aboriginal Rangers for Reserve 31165 project.

- Wild dog management continues in collaboration with recognised biosecurity groups to ensure a coordinated landscape-wide approach to minimising the impact of wild dogs on agricultural and pastoral production.
- Trials of the Felixer grooming traps for controlling feral cats continued.
- Field trials were completed to assess the effectiveness of a grass-selective herbicide, fluprofonate, to control African lovegrass (*Eragrostis curvula*) and assess any off-target native vegetation impacts.
- In cooperation with landholders, installation of strategic fencing, mustering and aerial culls of cattle, donkeys, camels, horses and pigs were undertaken to maintain and protect the cultural and natural values of parks and reserves throughout the Kimberley Region.
- The department improved its fire history knowledge in the Great Western Woodlands to inform fire management of long unburnt woodland environments with high biodiversity values.
- Ongoing management actions were undertaken including fencing, signage, feral and pest animal control, weed mapping and control, hydrological investigations, monitoring, revegetation, dieback control, rubbish removal and fire management to protect threatened and priority animal and plant populations and ecological communities across the State.

Western Shield

- The *Western Shield* wildlife recovery program continued to implement broadscale fox and feral cat control for native animal conservation across a network of sites. Approximately 3.75 million hectares of department-managed and adjoining lands across Western Australia were baited as part of the core program involving the use of approximately 592,000 fox baits and 656,000 Eradicat® feral cat baits. Regular monitoring of baited areas continued to track the recovery of native species.
- The number of volunteers who have used the *Western Shield Camera Watch* web page to help classify a significant number of remote camera images is now at over 10,000.
- A total of 24 sites were monitored for native fauna using *Western Shield* methods. In addition, *Western Shield* and associated programs monitored 22 sites for predators.

Wildlife sanctuaries and translocations

- Genomic analyses on wild and translocated populations of threatened and specially protected species, including boodie (*Bettongia lesueur*), rufous hare-wallaby (*Lagorchestes hirsutus*), golden bandicoot, black-flanked rock wallaby (*Petrogale lateralis lateralis*), Gilbert's potoroo (*Potorous gilbertii*), woylie (*Bettongia penicillate ogilbyi*), Shark Bay mouse (*Pseudomys fieldi*) and chuditch informed translocation planning and metapopulation management.
- The department worked with Perth Zoo on the wild release of five endangered numbats, 36 endangered dibblers (*Parantechinus apicalis*) and 73 critically endangered western swamp tortoises (*Pseudemydura umbrina*).
- A program to rear vulnerable orange-bellied frogs (*Geocrinia vitellina*) and critically endangered white-bellied frogs (*Geocrinia alba*) led to the release of 107 white-bellied and 40 orange-bellied frogs to supplement wild populations near Margaret River. Additionally, 68 populations and sub-populations of frogs were monitored and UWA utilised this dataset to define the species' habitat requirements and model abundance to assist with the selection of future translocation sites. One new white-bellied frog translocation site was established and six new sub-populations discovered on a newly acquired property near Karridale.
- Trial translocations of western swamp tortoise to two locations near East Augusta were undertaken in anticipation that climate change will improve habitat to the south and cause existing northern sites to become drier and less suitable.
- Monitoring of critically endangered woylies and endangered numbats at Dryandra Woodland National Park continued to show positive trends in recovery following integrated fox and feral cat control.
- Perup Sanctuary continued to support robust populations of woylies and critically endangered western ringtail possums and show signs of breeding.

- Control of foxes and relocations of quenda (*Isodon fusciventer*), both predators of western swamp tortoise, to urban and peri-urban sites continued in collaboration with local governments and Friends groups at Ellenbrook and Twin Swamps nature reserves.

Marine Science

- The department's marine monitoring program collected data and reported on the condition of, and pressures on, key ecological values in Western Australia's marine reserves. Surveys were conducted at Walpole and Nornalup Inlets, Ngari Capes, metropolitan Perth, Jurien Bay, Shark Bay, Ningaloo, Montebello and Barrow Islands, Eighty Mile Beach and the inshore Kimberley marine parks. Baited Remote Underwater Video data from the program contributed to a major national collaborative study that examined marine reserve fish assemblages in relation to management zoning.
- Along with biological surveys, research continued to address key management-related knowledge gaps regarding ecological processes and key pressures in marine reserves. Key achievements included a study describing coral assemblages in temperate marine parks and an exploration of novel techniques to monitor fish assemblages at Jurien Bay Marine Park. Research also continued at Ningaloo Marine Park to investigate the influence of environmental conditions on algal diversity and abundance and to quantify the value of this habitat to fishers.
- The presence of toxins and plastics in turtles was investigated and turtle growth rates were estimated.
- Studies of the influence of heat stress induced seagrass fragmentation on fish diversity and abundance is underway at Monkey Mia in the Shark Bay Marine Park.

Rivers and Estuaries Science

- The Swan Canning Estuarine Response Model was updated and used to support water quality improvement planning. The model was coupled to a catchment model to simulate water and nutrient generation in the Swan Canning estuary and to understand estuarine response to flows and nutrients. It was also used to compare historic data on prawns, dolphins, fish communities and the movement of acoustically tagged fish. This will assist in determining the drivers in the patterns observed in the biological datasets.
- The department continued to deliver weekly water quality monitoring at 41 sites throughout the estuary and fortnightly monitoring at 33 sites within the catchment.
- The annual monitoring of seagrass and fish communities was completed and the 2019–20 estuarine and 2019 catchment data reports were made available on the department's website. Interactive online reporting is being developed to improve data analysis and reporting.
- River incident responses involved investigations of flooding and fish kills and weekly updates were provided to key stakeholders on the levels of the harmful algae *Alexandrium* between spring and autumn.
- Progress was made towards developing a locally relevant environmental DNA reference library of freshwater fish and crayfish species, and in partnership with UWA, a pilot project is being undertaken to develop DNA monitoring of the Canning River to detect the movement of both native and feral fish.
- Key Performance Indicators were determined for water quality, seagrass, fish communities and oxygenation over a five-year period in the Swan Canning River Protection Strategy.
- Juvenile bull sharks (*Carcharhinus leucas*) were tagged and acoustically tracked within the Swan Canning Riverpark. This will improve understanding of the residency time and movement of juvenile sharks, the habitats used within the estuary and responses to changes in environmental conditions.
- As part of the State Government's 2021 election commitment of \$2 million over four years, the department established the Swan Canning Riverpark Habitat Creation Project. This allows for new research and the construction of in-water artificial habitat, with the aim of enhancing biodiversity, attracting fish and improving water quality. It includes a funding commitment that is intended to support expansion of The Nature Conservancy (TNC) Mussel Reef Restoration Project, to which the department provides specialist advice through a Technical Advisory Group.

Wetlands

- Toolibin Lake experienced a winter fill event for the first time in nearly 40 years. High resolution topographic data was acquired and a hydrological monitoring program was developed in collaboration with the Australian Nuclear Science and Technology Organisation, to assist in refining management triggers and actions. Responses of wetland fauna to the filling event were monitored and the department continued delivery of the [Toolibin Lake Catchment Recovery Plan](#), including the planting of 39,000 seedlings around the catchment.
- Research to understand how groundwater supports mound springs at Walyarta (Eighty Mile Beach Ramsar site) continued through the monitoring of surface water hydrology around selected springs. This will help to identify different spring sites and understand the longevity of spring flow. The approach is transferable to other springs and will help assess their resilience to changes in climate.
- Work continued with the CSIRO in trialling different geophysical methods to map and assess sediment and groundwater salinity in the Greater Brixton Street Wetlands. The results provide information on the geochemical condition of root-zone sediments that support rare flora and fauna and will help inform their management.
- The department continued to operate the diversion weir at Lake Mealup that is part of the Ramsar-listed Peel-Yalgorup wetlands, to manage water levels for important waterbird habitat and reduce acidification of the lake bed.
- Research to understand the factors associated with the climate change driven acidification of peat wetlands in the Muir-Byenup System Ramsar site was completed. This was achieved with support from the National Landcare Program Phase Two via South West Catchments Council and investigated how changes in climate altered the geochemistry and water holding capacity of the peat within four wetlands. Results will be important for fire management around peat wetlands.

Forest science

- Analyses of the second round of sampling from FORESTCHECK sites were completed and proposed for publication. Trials of the benefit of environmental DNA and metabarcoding for monitoring fauna and soil biota in the jarrah forest continued.
- Examination of the vulnerability of forest ecosystems to climate change in terms of structure, composition regeneration and functioning continued using drought-affected and bushfire-affected forest study sites in the Yarloop fire scar.
- Monitoring and investigations into areas of forest vegetation density decline, using remote sensing trend maps and on-ground validation examining forest health, site and stand associations and climatic influences, continued in the north and east of the northern jarrah forest and extended to the Collie region.
- The department continued long-term monitoring of the western ringtail possum and other native species in the Greater Kingston area in the Upper Warren region, which supports the largest remaining inland population of the western ringtail possum.

Off-reserve conservation

- The department's [Land for Wildlife](#) program, in partnership with NRM WA, registered 33 new properties, bringing the total area of registered sites managed privately for conservation to 1,048,742 hectares over 2002 properties.
- The Nature Conservation Covenant Program registered 16 new covenants (15 conditional and one voluntary) and is currently negotiating six voluntary and eight conditional covenants. Covenants have been established on 396 titles covering 30,457 hectares, including habitat for threatened species and ecological communities, a Ramsar-listed wetland and registered Aboriginal heritage sites.
- The [Urban Nature program](#) collaborated with regional Landcare groups, community groups, local governments and State Government agencies to facilitate best-practice management of urban bushland. This included field days, workshops, restoration trials, the publication of Bushland News to encourage community involvement in bushland conservation and maintenance of the 'Find a conservation group' app to assist people to volunteer.

- Support was provided to Karajarri Rangers to carry out camera surveys of rocky outcrops for black-flanked rock-wallaby and northern quoll within Walyarta Conservation Park and the adjoining Karajarri Indigenous Protected Area.
- The department and Nyangumarta Rangers completed a survey for black-flanked rock-wallabies in a population within the Nyangumarta Indigenous Protected Area that was first recorded in 2018. Genetic material was taken to assist with clarifying taxonomy for this population.

Sustainable use of natural resources

- The Management Plan for the Commercial Harvest of Kangaroos in Western Australia 2019–23 continued to be applied to ensure the sustainable commercial harvest of western grey and red kangaroos (*Macropus fuliginosus* and *Macropus rufus*) in Western Australia. Quotas will continue to be set for each management region.
- The management of commercial flora harvesting continued to be regulated under the Management of Commercial Harvesting of Protected Flora in Western Australia 2018–23, which was also approved by the Australian Government.
- Improved management protocols are being developed for the ecologically sustainable use of wild growing sandalwood (*Santalum spicatum*).

Licensing and Ministerial authorisation

- Under the BC Act, the department issued 5893 licences to take, collect, keep and breed, deal in, trap, import or export native animals, and 775 licences to collect, supply, deal and process native plants, including sandalwood. A further 183 licences were issued to either scare, destroy, trap or relocate nuisance wildlife or dangerous wildlife and wildlife causing damage.
- Also under the BC Act, Ministerial authorisation is required for the take and disturbance of threatened species (plants and animals) and the modification of TECs. There were 176 (including seven amendments) fauna authorisations and 179 (including 22 amendments) flora authorisations granted.



Flatback turtle. Photo – Tristan Simpson

Service 7. Research and conservation partnerships



Service 7 works in partnership with research organisations, private companies, non-government organisations, traditional owners and community groups to develop and implement programs to conserve and improve the management of the State's biodiversity, based on best-practice science.

Performance summary

Table 5: Service 7 performance summary

	2021–22 target	2021–22 actual	Variance
Expense by service	\$21,755,000	\$16,994,000	(\$4,761,000)
Key efficiency indicator			
Average cost per hectare of wildlife habitat	\$0.67	\$0.54	(\$0.13)

More information on these indicators can be found in the [Disclosures and legal compliance](#) section under [Key Performance Indicators](#).

Performance highlights

Strategic partnerships

- The department completed several projects in partnership with the National Environmental Science Program (NESP) Northern Australian Environment Resources Hub, Environs Kimberley and Indigenous Rangers, and also in collaboration with the NESP Threatened Species Recovery Hub projects. As a partner in the newly established NESP Resilient Landscapes Hub, the department is helping to shape project development for this 10-year program.
- The Rangelands Restoration project continued at Matuwa (Lorna Glen former pastoral station). Reintroduced populations of bilby, brushtail possum (*Trichosurus vulpecula*), rufous hare-wallaby, golden bandicoot and boodie continued to be monitored. Martu Traditional Owners and the department continued to jointly manage this property on the Matuwa Kurrara Kurrara (MKK) Indigenous Protected Area for conservation and cultural purposes.
- Ongoing Rangeland Restoration activities, with support from the Tarlka Matuwa Piarku Aboriginal Corporation, the MKK Rangers and Desert Support Services, included introduced predator control, prescribed burning outside the enclosure and genetic assessments of translocated populations. This program is supported by offset funding from the Chevron-operated Gorgon project.
- The North West Shelf Flatback Turtle Conservation Program partnered successfully with local Aboriginal groups such as the Ngarluma Aboriginal Corporation and the Nyamba Buru Yawuru Limited to conserve flatback turtles (*Natator depressus*).
- Research associated with environmental offset programs from the Pluto and Wheatstone gas developments continued. Fieldwork associated with the final major sub-project of Pluto offset on primary productivity and energy transfer between marine ecosystems, is continuing.

Biological and environmental surveys

- Waterbird monitoring was undertaken at Ramsar sites in the department's South West and South Coast regions. This included quarterly monitoring at the Muir-Byenup System Ramsar wetlands with funding from South West Catchments Council. The Lake Warden and Lake Gore Ramsar sites were surveyed in 2021 with funding from South Coast NRM and monthly monitoring in the Vasse-Wonnerup Ramsar wetlands continued as part of a cooperative arrangement with DWER in conjunction with the Vasse Taskforce.

- Surveys of woylie and the vulnerable quokka (*Setonix brachyurus*) in Wellington National Park were completed in partnership with the South West Catchments Council. A partnership with the Australian Microbiome Initiative, CSIRO, Flinders University, Reading University, Alcoa of Australia, South32, Iluka and Tronox is underway to survey soil microbiome through post-mining restoration chronosequences.
- The Pilbara identification botanist position at the WA Herbarium continued with funding from Rio Tinto.
- Water quality and ecological health reporting for the Swan Canning Riverpark was undertaken through partnerships with the Fremantle Port Authority, DWER, Murdoch University, UWA and the Chemistry Centre of Western Australia (ChemCentre).
- Baseline surveys of plastic contamination on beaches and in the waters of the Swan Canning Riverpark were completed and detailed sample analysis is underway. Broadscale and preliminary information collected as part of the project was used to support the WA Plan for Plastics and the Plastic Free Riverpark project. The project is a partnership with DWER, Curtin University, UWA and the ChemCentre.
- The department is a contributing partner in the LifePlan project funded by the European Research Council. It is surveying biodiversity at 200 sites globally using advanced monitoring tools (eDNA, metabarcoding, machine learning for audio and camera trap data) and after completing its first-year at Lowlands Nature Reserve, the project moved to Kings Park in 2022.
- Monitoring of fish and benthic communities was undertaken at Jurien Bay Marine Park in collaboration with UWA.
- An assessment of clonality, polyploidy, adaptation to stress and resilience to climate change in seagrass was undertaken with collaborators at UWA and with the support of an Australian Research Council (ARC) Discovery grant.

Threatened and important animals

- The North West Shelf Flatback Turtle Conservation Program's annual flatback turtle nesting monitoring continued at beaches on Thevenard and Delambre islands. Research included satellite tracking the movements of adult females from nesting beaches, better understanding the impacts of artificial light on hatchling behaviour, fox predation on turtle hatchlings and eggs, and climate change on marine turtle incubation. In collaboration with traditional owners, data was collected using satellite tags, diary loggers and cameras temporarily attached to flatback turtles as they forage.
- Aerial surveys of Pilbara beaches found more than half showed signs of flatback turtle nesting and most (85 per cent) were on islands.
- Animal translocations to Dirk Hartog Island National Park included 36 dibblers from the breeding program at Perth Zoo and 50 Shark Bay mice from Bernier Island. Populations of vulnerable banded hare-wallabies (*Lagostrophus fasciatus*), rufous hare-wallabies and Shark Bay bandicoots (*Perameles bougainville*) continued to increase and expand their extent of occurrence and there was evidence of breeding on the island for Shark Bay mouse, the specially protected greater stick-nest rat (*Leporillus conditor*) and dabbler.
- The department continued to collaborate with DPIRD and Bush Heritage Australia to improve introduced predator control in fragmented ecosystems in the Fitz-Stirling Landscape, integrating feral cat control into management of conservation reserves and testing the efficacy of Felixer grooming traps for fox control.
- A collaboration with BirdLife WA on the endangered Australasian bittern (*Botaurus poiciloptilus*) continued, with the first successful attempt to trap a bittern and fit a satellite GPS tag. This will assist with understanding usage of wetland habitats by this species.
- The department and the Australian Government, in partnership with BirdLife Australia and Friends of the Western Ground Parrot, undertook the first-year of a wild-to-wild translocation of critically endangered western ground parrots from Cape Arid National Park to Waychinicup/Manypeaks. Monitoring demonstrated some of the founders have persisted 12 months post-release. Intensive management and monitoring of both translocation and source population continues.
- Work began with Western Australian Marine Science Institution (WAMSI) partners to deliver a project on endangered Australian sea lions (*Neophoca cinerea*) that will inform the Westport project.

- A collaborative genomics study involving the University of Sydney and Australian Wildlife Conservancy is underway to improve the conservation, recovery and management of the critically endangered woylie.
- A review of progress of the northern quoll research program in the Pilbara was completed with offset funds provided by Roy Hill. The program has significantly improved knowledge of effective survey and monitoring techniques for the species, habitat use at a range of spatial scales, the size, shape and configuration of suitable habitat, the dynamics and structure of the northern quoll population, as well as the threat posed by introduced predators.
- A faecal genotyping approach enabled effective monitoring of vulnerable ghost bats (*Macroderma gigas*) in the Pilbara, with funds provided by BHP. A similar genotyping approach is under development for the bilby with funding from Roy Hill. An industry funded (Atlas Iron, BHP and Rio Tinto) population genomic analysis of the vulnerable Pilbara leaf-nosed bat (*Rhinonictis aurantia*) indicated high levels of gene flow between selected roosts in the Pilbara.

Threatened and important plants

- As part of the Australian Government's Habitat Bushfire Recovery Program, the department undertook the final 50 post-bushfire surveys of 118 populations of 26 threatened and priority plant taxa in Stirling Range National Park. Fencing and irrigation infrastructure was also installed for seed production areas where approximately 1500 seedlings of 12 critically endangered, one endangered and one vulnerable species, were translocated.
- Partnerships with Rio Tinto and environmental consultancy GHD are underway to address genetic diversity, population structure and taxonomic status of key Pilbara plants.
- The department worked with WAMSI partners to deliver projects on seagrass and benthic habitats that will inform the Westport project. The extent of seagrass habitat is also being determined at Geographe Bay using field and satellite data in conjunction with DWER.
- The Global Innovation Linkage Project, a collaboration with BHP, Rio Tinto, UWA and Greening Australia, was completed with direct seeding machinery designed and tested across a number of mine sites in the Pilbara and south-west of Western Australia.
- Australian Biological Resource Study grants were obtained to mobilise Myrtaceae data for inclusion in the Flora of Australia online platform and examining the taxonomy of southern Australian turf algae.
- An ARC project commenced to investigate the development of advanced biotechnology techniques to conserve species susceptible to myrtle rust, a disease affecting more than 380 Australian taxa in the Myrtaceae family. Partners included Australian and New Zealand universities, government agencies and community groups.
- An ARC linkage project also commenced to unlock the genetic and biochemical potential of kangaroo paws. Research is in collaboration with Edith Cowan University, UWA, University of Queensland, Australian Genome Research Facility and Friends of Kings Park and will involve whole genome sequencing of multiple kangaroo paw species using a novel technique to assess genetic variation and compounds controlling flower colour.
- Long-term monitoring was completed to understand variation in seed production, viability and predation of critically endangered Mason's Darwinia (*Darwinia masonii*) in translocated and natural populations with Mount Gibson Iron.
- In collaboration with the Australian Seedbank Partnership and World Wildlife Fund, critically endangered Bussell's spider-orchid (*Caladenia busselliana*) seedlings were propagated from seed bank collections made in 1999 that represent plants no longer found in the wild. Collections were also made from wild plants to increase the genetic diversity of material currently represented in *ex situ* collections.
- A five-year research partnership commenced with the Max Planck Queensland Centre to study extracellular matrices in plants. It focuses on studies of the mechanisms of seed protection and release in the woody cones of *Banksia* and *Hakea* in relation to fire and climatic conditions.

Managing threats

- The Alcoa Foundation is providing three years of funding to the *Western Shield* program to enhance fox and feral cat management in the northern jarrah forest with the goal to protect and restore the biodiversity of the region.
- The department continued a collaboration with the Peel-Harvey Catchment Council and UWA to develop and implement research projects that will provide an understanding of the hydrological processes supporting the Lake Clifton Thrombolite Communities, and a foundation for a monitoring program.
- Felixir feral cat grooming traps were trialled through collaborative projects with Fortescue Metals Group and Roy Hill in the Pilbara and in the southern jarrah forest with the South West Catchments Council with funding from the Australian Government's National Landcare Program.
- The Return to 1616 ecological restoration project at Dirk Hartog Island National Park continued monitoring surveys of vegetation change, extant small vertebrates and weed management.
- The department, Perth NRM and Peel-Harvey Catchment Council continued their work with local friends and Landcare groups through Regional Land Partnerships grants to protect and recover threatened species and ecological communities at Greater Brixton Street Wetlands, Paganoni Swamp at Rockingham Lakes Regional Park, Talbot Road Nature Reserve, Bullsbrook Nature Reserve, Lake Wannamal/Mogumber Nature Reserve and Lowlands Nature Reserve.
- The department collaborated with the Peel Harvey Biosecurity Group, DPIRD, CSIRO, Murdoch University, UWA and community members on a Biocontrol Project to provide recommendations to the Biosecurity Council of WA. The project aims to foster a strategic approach to support the development and implementation of biocontrol agents into weed management programs.
- Work continued with the Northern Biosecurity Group and DPIRD on landscape scale feral pig control and research.
- The department worked with the CSIRO and Ngadju Conservation to map Great Western Woodland age class structure based on integration of on-ground, LiDAR and satellite data.
- Research continued on the fire ecology and management of urban and peri-urban reserves, including *Banksia* woodlands of the Swan Coastal Plain, in partnership with Murdoch University, the cities of Canning and Cockburn and the Department of Fire and Emergency Services (DFES). An experimental burn conducted in Kings Park was the first implementation of short fire interval treatments in the project and will be followed up with further survey.
- A project commenced with Peel-Harvey Catchment Council, UWA and DWER to understand inter and intra-annual trends in the salinity of Lake Clifton and how local groundwater dynamics influence the activity of the thrombolite TEC in the Peel-Yalgorup Ramsar site.
- A joint project was undertaken with Murdoch University on the impact of site and drought vulnerability on the quantity of sapwood in jarrah and marri. The sapwood area was higher in marri and jarrah, which might partly explain the different responses to drought seen in these two species, specifically, why marri seems more resistant to drought than jarrah.
- Research collaborations between the department, Murdoch University and Edith Cowan University continued to enhance understanding of *Banksia* woodlands, including the response of soil biology to prescribed burns and weed control.
- A collaboration with Edith Cowan University and Murdoch University on the impacts of urban remnant size on fungi dispersed by quenda, found that fungal richness was greatest in scats from smaller remnants. This was due to higher mean relative abundance of saprotrophs, pathogens and yeasts. Maintaining digging mammal populations within urban landscapes may assist with dispersal of fungi that facilitate fungal-plant interactions and contribute to ecosystem health.
- A partnership with the University of New South Wales continued to understand the effect of seasonal burning on soil microbial communities in jarrah forest.
- The department continued its partnership with UWA, the NSW Office of Environment and Heritage and the South Australian Department for Environment and Water to investigate changes in bushfire season and the impacts of these changes on ecosystems in southern Australia.

- Participation in the Resilient Reefs initiative – a global partnership for resilience-based management of World Heritage listed coral reefs, continued. The department continued to engage with key stakeholders to develop resilience strategies for Ningaloo Reef in the face of a changing climate.
- A partnership with Murdoch University, DPIRD and the Department of Health is underway to investigate the harmful algae, *Alexandrium* species including characterising genetics, understanding toxins and their mobility and potential control options.
- Development of a field based environmental DNA detection tool for the invasive redclaw crayfish (*Cherax quadricarinatus*) in the Pilbara and investigations into their impact on river pool communities began in collaboration with Stantec, Precision Biomonitoring, DPIRD, DWER, Curtin University, Rio Tinto and BHP.
- Wildlife corridor mapping to support landscape biodiversity conservation and enhance and maintain ecological processes was undertaken with the Shire of Mundaring. This information will be used to prioritise protection and management of native vegetation across tenures.
- A collaboration with the 10 Deserts Project – part of the Indigenous Desert Alliance, began to provide information on fire size in relation to the time of year fuel is burned.
- The Woylie Conservation Research Project was completed with the University of Canberra and Parks Australia that found it can be predicted when (but not if) a mammal population is likely to decline after having made a strong recovery after threat mitigation. For example, after introduced predator control.
- Seventeen gamba grass (*Andropogon gayanus*) plants were found and controlled as part of the Gamba Grass Eradication project at El Questro Station in Durack, which is an ongoing collaboration between the station owners, the department, DPIRD and Kimberley Rangelands and Biosecurity Association (KRBA). The project utilises contractor Raitech Territory Weed Management and receives funds and in-kind support through partner groups.
- The eradication of rubber vine (*Cryptostegia madagascariensis*) on the southern shores of Lake Argyle continued as part of an ongoing collaborative project between the department, DPIRD and KRBA. Funds and in-kind support were received through partner groups and State NRM grants.



State forest near Manjimup. Photo – Andy Milner

Service 8. Implementation of the Forest Management Plan



Service 8 is responsible for developing and implementing programs that provide for economic, social and cultural benefits from State forest and timber reserves while conserving biodiversity, maintaining soil and water values and sustaining the health, vitality and productive capacity of the forest for current and future generations.

This service is also responsible for developing and implementing programs that provide works and services that directly support commercial forest production activities on State forests and timber reserves.

Performance summary

Table 6: Service 8 performance summary

	2021–2022 target	2021–2022 actual	Variance
Expenses by service	\$21,826,000	\$20,093,000	(\$1,733,000)
Key efficiency indicators			
Average cost per hectare of forest	\$16.90	\$15.65	(\$1.25)
Key effectiveness indicators			
Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan	1,528,000m3	1,072,540m3	(455,460m3)

Note: Removal of jarrah and karri sawlogs under the Forest Management Plan 2014–23 is reconciled on a calendar-year basis and further adjustments to actual removals are reported through monitoring processes in the end-of-term performance review of the Forest Management Plan 2014–23.

More information on these indicators can be found in the [Disclosures and legal compliance](#) section under [Key Performance Indicators](#).

Performance highlights

Major plans

- Implementation of the Forest Management Plan 2014–23 (FMP) continued and the End of Term Performance Review of the FMP was compiled and submitted to the Conservation and Parks Commission. The report was published on 30 June 2022.
- Development of the Forest Management Plan 2024–33 commenced. Stakeholder engagement and public consultation was facilitated through meetings, focus groups and an online survey, and information was communicated through the department’s website and newsletters.
- The department completed the review of silvicultural guidelines through the engagement of an independent expert panel, as stipulated in the FMP.
- The third Annual Meeting of Officials was held for the extended WA Regional Forest Agreement in May 2022.
- The department continued to contribute to the ongoing international development of the Montreal Process criteria and indicators for sustainable forest management, including preliminary work towards Australia’s next State of the Forests report due in 2023.
- The department continued to provide technical advice and support to help deliver an interagency initiative for operational trials of ecological thinning in jarrah forests.
- Information on science projects supporting implementation of the FMP can be found in [Service 6: Conserving habitats, species and ecological communities](#) within this report.

Forest management

- Technical support for on-ground works and advice was provided to the Forest Products Commission (FPC) for implementation of annual harvest and coupe plans, fire management and forest regeneration activities.
- Projections of native forest timber resources available under the FMP were prepared for the forest products industry.
- Further enhancement of the Disturbance Approvals System (DAS) commenced to enable spatial datasets to auto-populate background and reference items describing the proposed disturbance. At 30 June 2022 the DAS contained 1265 proposals for disturbances ranging from timber harvesting to recreation site development. These include operations submitted by external parties including local government authorities, Telstra, Water Corporation, DWER, Main Roads WA and the FPC.

Forest planning and monitoring

- Revisions to indicative timber harvest plans were prepared for the south-west forest regions to reflect a cessation of harvesting in karri two-tiered forests.
- A total of 383 disturbance activities occurred, with 152 occurring within State forest and timber reserves. Thirty were evaluated and monitored for compliance with the environmental outcomes sought in the FMP. This included 21 soil disturbance and erosion surveys across 19 active native forest coupes (covering 258 hectares and 85km of log extraction track), and 15 tree marking assessments in 13 forest coupes covering 5957 hectares with 90 hectares assessed. Detection and mapping of dieback was undertaken on 29,380 hectares of land managed by the department to help plan and manage disturbance operations and the prioritisation of disease management treatments.
- All mapped old-growth forest on land managed by the department is protected from timber harvesting and associated disturbance. Changes to mapped old-growth forest includes 846 hectares of jarrah old-growth forest, 52 hectares of karri old-growth forest and 46 hectares of wandoo old-growth forest.
- The department analysed the potential locations of 14 new fauna habitat zones and finalised four, which comprise a gross area of 759 hectares. The total number of fauna habitat zones has increased to 153, comprising a gross area of 38,609 hectares (excluding four fauna habitat zones that were subsumed during the year into the expanded Wellington National Park).
- High-resolution, digital aerial imagery was gathered across 202,000 hectares of forest and plantations to monitor and measure areas for timber harvesting, silvicultural outcomes, bushfire recovery and prescribed fire outcomes.
- Programs of strategic-level timber inventory within regrowth karri, regrowth jarrah and areas rehabilitated following mining for bauxite, were undertaken to inform development of the next FMP. A total of 350 plots of varying design were either established or remeasured.
- Extensive redevelopment of stand-level growth simulators for jarrah and karri was progressed to inform the development of the next FMP.



Experimental prescribed burn at Kings Park May 2022. Photo – Sally Treasure

Service 9. Prescribed burning and fire management

Service 9 is responsible for using prescribed fire to achieve community and asset protection and land, forest, and biodiversity management objectives. The department is committed to proactively reducing risk to the community and biodiversity from bushfire, through the application of prescribed fire and other bushfire risk mitigation actions.

Performance summary

Table 7: Service 9 performance summary

	2021–2022 target	2021–2022 actual	Variance
Expenses by service	\$52,990,000	\$51,905,000	(\$1,085,000)
Key efficiency indicator			
Average cost per hectare burnt	\$14.49	\$10.61	(\$3.88)
Key effectiveness indicator			
Proportion of planned Priority 1 prescribed burns achieved	55%	37%	(18%)

More information on these indicators can be found in the [Disclosures and legal compliance](#) under [Key Performance Indicators](#).

Prescribed burning performance measures

The department applies three performance measures when assessing effectiveness of the annual prescribed burning program for its south-west forest regions.

i. Annual prescribed burning targets for special land management zones (LMZs) in the department’s three south-west forest regions.

The zones (shown in Figure 4) are at the interface of populated areas and natural lands. Zoning is determined by distance from the urban interface. LMZ A extends 3.5km from a populated area. LMZ B extends a further 7.5km. LMZ C comprises the remainder of the department-managed landscape. LMZ C is further from populated areas but is traversed by infrastructure corridors of economic and public safety significance (for example powerlines and highways) and contains important biodiversity, recreational, timber production, water catchment and other values.

The prescribed burning targets for each zone are based on the proportion of department-managed land in that zone and are a portion of the nominal 200,000 hectares annual prescribed burning target for the south-west forest regions.

Figure 4: Land management zones

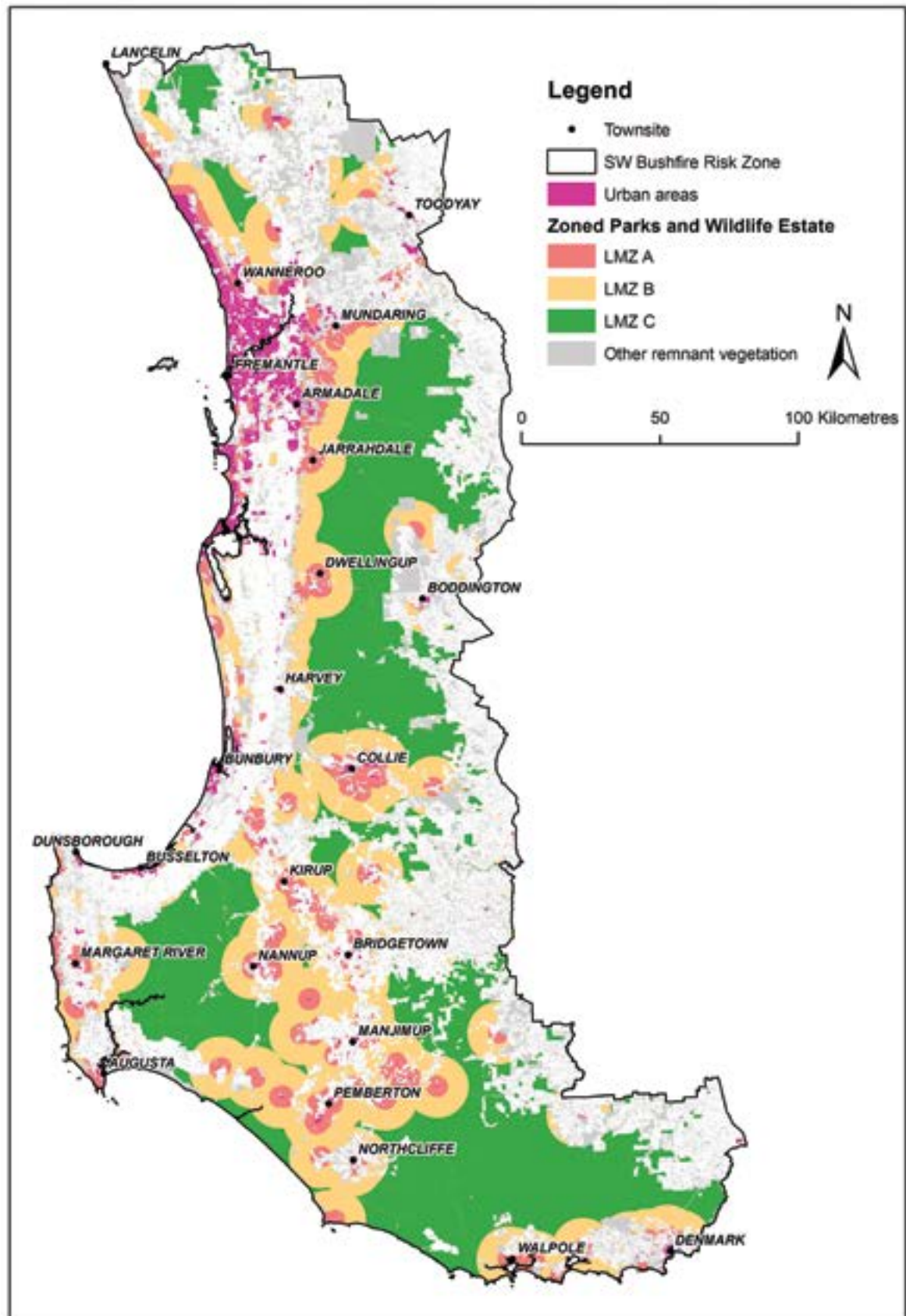


Table 8: 2021–22 LMZ prescribed burning achievements

LMZ	Distance from populated area	Nominal 2021–22 target (ha)	Achieved (ha)	Percentage of target
A	within 3.5km	20,000	13,582	68
B	3.5–11km	70,000	42,591	61
C	beyond 11km	110,000	128,322	117

ii. To maintain a fuel age of less than six years since last burnt in at least 45 per cent of the landscape across the department's three south-west forest regions.

A 2009 study in the south-west forests undertaken by Dr Matthias Boer and others determined that prescribed fire treatments had a significant effect on reducing the frequency and size of bushfire up to six years after treatment. 'The proportion of department-managed land in the south-west forest regions that is less than six years since last burnt' is therefore used as an annual indicator of the effectiveness of the department's prescribed burning program in mitigating bushfire risk.

To achieve the 45 per cent target, the department aims to conduct prescribed burning over at least 200,000 hectares per annum. At 30 June 2022, 46.4 per cent of the landscape had a fuel age of less than six years, compared to 48 per cent one year earlier. The reduction is due to large areas of land impacted by bushfire in 2015–16 attaining an age of 6 years.

iii. Ratio of CALM Act tenure land affected by bushfire (where the department was the initial attack agency), to prescribed burn area.

This is one of a suite of national reporting measures on the state of Australian forests. There is no specific target for this measure. The assumption underlying this measure is that environmental integrity and functionality will be greater where prescribed fire comprises a greater proportion of the total fire load. The ratio for 2021–22 was 1:0.238 (prescribed burning 146,154 hectares: bushfire 34,856 hectares).

Note: Areas used to calculate the bushfire to prescribed burn ratio relate to CALM Act tenure only. The respective figures are therefore less than the total figures for bushfires and prescribed burns used elsewhere in the annual report, which include other tenures.

Performance highlights

- In 2021–22 the department achieved 192,257 hectares of prescribed burning in the south-west forest regions with assistance from additional State Government funding of \$5.5 million via the Enhanced Prescribed Burning Program.
- A further 4,699,853 hectares was burned in the department's other six regions: the Kimberley, Pilbara, Goldfields, Midwest, Wheatbelt and South Coast. These prescribed burns were carried out on department-managed land, unallocated Crown land and unmanaged reserves, often in conjunction with other land managers, including traditional owner groups.
- In conjunction with DFES, the department developed a reference document, Cultural and Contemporary Burning in Western Australia, to provide information on how the department approaches the intersection between cultural and contemporary burning practices and their differences.
- The department continued to improve gender diversity across the fire management workforce through its Women in Fire Management Action Plan 2019–22, with increased female representation in permanent fire management and frontline firefighter positions.
- The department continued to collaborate with DFES and other emergency services organisations, local government, FPC, plantation owners, volunteer bushfire brigades, traditional owners and private landholders, on the integration of shared responsibilities for fire management, mitigation and bushfire response activities.

Prescribed fire planning and risk management

- The department continued implementing the Bushfire Risk Management Framework.
- Through its ongoing assurance program, the Office of Bushfire Risk Management considered a range of the department's prescribed fire planning processes in the Warren Region. The findings confirmed that the department's processes for planning and implementing prescribed burning align with ISO 31000:2018, the international standard for risk management.
- The department continued to work closely with DFES and local government authorities to elevate standards of prescribed burning practice across the sector and to achieve more effective, tenure-blind bushfire risk management, particularly in the more densely populated areas of the south-west.
- A balance was achieved in the delivery of prescribed burning programs, minimising negative outcomes such as smoke accumulation, for stakeholders and the broader community.
- Coordination of fire management across the Kimberley Region continued to achieve nature conservation and land management outcomes in an environment of tenure complexity, Native Title determinations and multiple landowners and organisations delivering fire to the landscape.

Bushfire risk management on unallocated Crown land

- The department is responsible for the coordination and on-ground management of bushfire risk through targeted bushfire mitigation on 91.3 million hectares of unallocated Crown land and unmanaged reserves outside the Perth metropolitan area and townsites.
- Significant on-ground bushfire mitigation work was made possible through the continued strategic investment of funding from the State Government's Mitigation Activity Fund to protect communities, economies, infrastructure and the environment through planned and targeted bushfire risk management.
- 291km (2131 hectares) of modified vegetation buffers, 2500km of fire access track and 680,739 hectares of prescribed burning were completed in 2021–22, complementing DFES and local government activities.
- The department continued to engage and build partnerships with stakeholders including Aboriginal groups and communities and neighbouring farmers and pastoralists, particularly in the Kimberley, Pilbara, Midwest, Wheatbelt, South Coast and Goldfields regions.

Fire Management Development Program

- The department's Fire Management Development Program (FMDP) has 11 full-time equivalent participants working across several regions and districts with four participants currently undertaking promotional acting opportunities outside of the program.
- At 30 June 2022 there were three personnel participating in the FMDP Expansion Program, designed to fast-track enhanced knowledge and skills development of existing staff without requiring position transfers. The Expansion Program completed an intake recruitment process in late 2022. Four additional positions will be offered from this process during the 2022–23 financial year.
- The 2022 recruitment process resulted in 10 placements in the pool, of which 30 per cent were women. This recruitment process was targeted at PSA Level 1 and 2 personnel.
- The number of women who applied to join the FMDP decreased from 32 per cent to 26 per cent compared to the last recruitment process undertaken in 2020.
- The last three undergraduate participants completed their three-year term in 2021. A new recruitment process will be undertaken later in 2022 to fill these vacancies.



Calgardup bushfire, Boranup National Park, December 2021. Photo – Elizabeth Satchell

Service 10. Bushfire suppression

Service 10 is responsible for responding quickly and effectively to bushfires on, or near, department-managed land, by maintaining an appropriate detection and response capacity.

The department continues to work closely with the DFES Rural Fire Division and local governments to implement a collaborative fuel reduction and bushfire mitigation program on lands outside of the conservation estate. This is managed by the department to maximise on-ground bushfire mitigation opportunities across the broader public and private landscape to better protect local communities.

Performance summary

Table 9: Service 10 performance summary

	2021–2022 target	2021–2022 actual	Variance
Expenses by service	\$40,922,000	\$55,966,000	\$15,044,000
Key efficiency indicator			
Average cost per hectare burnt	\$13.27	\$25.81	\$12.54
Key effectiveness indicator			
Proportion of south-west bushfires contained to less than two hectares	75%	79%	4%

Note that the bushfire effectiveness indicator considers only those fires where the department was the initial attack agency. More information on these indicators can be found in the [Disclosures and legal compliance](#) section under [Key Performance Indicators](#).

Performance highlights

Bushfire management

- The department continued to apply appropriate measures to ensure employees safety and wellbeing and to maintain employees capacity to respond to bushfires during the COVID-19 pandemic.
- In 2021–22 department personnel fought and/or monitored 571 bushfires that burnt about 2,168,614 hectares, including:
 - 130,427 hectares in the Pilbara Region
 - 41,692 hectares in the Goldfields Region
 - 1,547,484 hectares in the Kimberley Region
 - 20,831 hectares in the South Coast Region
 - 329,165 hectares in the Midwest Region
 - 64,035 hectares in the Wheatbelt Region
 - 34,980 hectares in the three south-west forest regions (Swan, South West and Warren).
- The causes of these fires were:
 - lightning – 28.4 per cent (above the 10-year average of 25.5 per cent)
 - deliberately lit or arson-caused fires – 34.3 per cent (below the 10-year average of about 38.7 per cent)
 - accidental fires – 10.9 per cent
 - escapes from private burns – 3.5 per cent
 - escapes from department burns – 0.2 per cent
 - other causes – 11 per cent
 - unknown – 11.7 per cent.

- In conjunction with DFES and local government authorities, four interagency State bushfire pre-formed incident management teams were rostered for deployment to seven large bushfires around the State throughout the southern bushfire season.
- These teams were deployed to Margaret River (December 2021), Wooroloo (December 2021), Carnarvon Region Bushfire Complex (January 2022), Denmark (February 2022), Bridgetown (February 2022), Bruce Rock (February 2022) and Corrigin, Kulin and Kondinin Complex (February 2022).

Bushfire detection

- The department provided an effective bushfire-detection system in the high bushfire risk zones of the south-west forest regions using single-engine aircraft and 10 fixed lookout towers. The department's fleet of 10 'spotter' aircraft flew 3719 hours of aerial surveillance in pre-determined circuits. Flight schedules varied according to bushfire danger levels and fire activity.
- The detection aircraft also flew 434 hours in support of bushfire suppression operations, flown by three permanent pilots and 12 seasonally employed pilots.

Aerial bushfire suppression operations

- The department contracted eight fixed-wing 802 air tractor water bombers from November 2021 to mid-April 2022. Two additional fixed-wing water bombers were also available for use and were rotated through bases at Manjimup, Albany, Bunbury and Jandakot for periods of severe bushfire weather or high demand. The aircraft provided rapid aerial bushfire suppression capability in the department's Midwest, Wheatbelt, South Coast, Warren, South West and Swan regions, including the Perth outer-metropolitan area, delivering valuable assistance to ground crews during the initial attack on bushfires.
- Collectively, these aircraft flew 1178 operational hours in attending 52 bushfires and dropped 2116 loads, delivering 6.3 million litres of suppressant.

Bushfire training and development

- The department and DFES jointly conducted six training sessions for Level 2 interagency participants involving 18 departmental staff.
- The department conducted two optional online courses which 39 people successfully completed. These were AIIMS Awareness and Map Reading.
- The department conducted 34 formal fire training sessions inclusive of aviation training, involving 2139 participants. In addition, there were 39 water bomber reloader courses delivered to 431 people.
- Participants of fire training courses included internal staff, volunteers and personnel from the FPC, DFES, local governments and Aboriginal ranger groups from across the State.
- Annual mandatory pre-season training in preparation for the 2021–22 bushfire season was conducted both online and through face-to-face sessions, with more than 191 people completing the online version and 827 departmental and FPC personnel attending over 41 face-to-face sessions.



A resident Indo-Pacific bottlenose dolphin and a pelican in the Swan Canning Riverpark. *Photo – Sue Harper*

Supporting our department



Corporate and Business Services

The department's Corporate and Business Services (CBS) Division provides support in information technology, finance, human resources, communication and more, to the department, including its statutory authorities and the FPC.

During 2021–22, CBS had significant involvement in the department's response to COVID-19, implementing the Government's Mandatory COVID-19 Vaccination Policy which achieved employee compliance of over 96 per cent, and coordinating personal protective equipment stock levels, financial and HR reporting and public information and corporate communications.

Concurrently, CBS continued to deliver the department's essential business functions, ensuring:

- The health, safety and wellbeing of personnel.
- Uninterrupted payroll services and functions.
- Corporate information technology services and systems.
- The release of hundreds of communication notices related to:
 - bushfire and prescribed burning alerts and emergency warnings
 - media relations, social media and Ministerial communications
 - website and intranet content.
- State headquarters security, electricity and water.
- Financial management and business support systems.
- Accounting functions.

Financial Services Branch

The Financial Services Branch (FSB) manages the department's accounts receivable and payable, general ledger, corporate card, asset records, budget consolidation and core financial software. Extensive financial reporting is coordinated through the branch and provided to relevant stakeholders where required, including corporate tax and statutory reports and internal reports.

FSB also provides financial advice and training to employees on procurement, contract and fleet management processes and coordinates remote area housing.

Key achievements in 2021–22:

- Implemented procurement reform requirements as a result of the new *Procurement Act 2020*.
- Supported the development and integration of new online payment hubs with Oracle Financials.
- Utilised the integrity in financial management toolkit to identify and implement improvement opportunities.

People Services Branch

The People Services Branch (PSB) provides a central human resource service to the department. PSB services include recruitment and establishment, payroll and human resource systems and analytics, employee and industrial relations, mandatory corporate training and health, safety and wellbeing management.

Key achievements in 2021–22:

- Development of a unified Corporate Values Charter ensuring a level of consistency and mutual expectation of a positive, respectful and productive workplace culture.
- Implementation of the Integrity Strategy for WA Public Authorities 2020–23, resulting in the review of current integrity frameworks and the development of a central Integrity Hub resource.
- Received Gold Status from Mental Health First Aid Australia for exceeding the recommended target of employees trained in mental health first aid within the workplace.

Public Information and Corporate Affairs Branch

The branch coordinates the delivery of the department's public safety information during incidents, media relations, communications planning and campaigns, corporate social media, graphic design, audio visual production and environmental education and behaviour change programs. This is combined with digital experiences including websites, WA Naturally branded information products, customer services and management of the Perth Hills Discovery Centre and campground in Beelu National Park.

Key achievements in 2021–22:

- Developing and executing the department's spring/autumn prescribed fire public information and education campaigns.
- Partnering with Curtin University to research and develop new community behaviour change communications focused on visitor safety in parks.
- Providing communications support to the Minister for Environment's office for major Government initiatives such as PfOP and the Aboriginal Ranger Program.
- Project managed more than 700 information products, including publications and signage.
- Know Your Patch principles were incorporated into the branch's *Nearer to Nature* education programs that focus on forest and fire ecology, wetland ecosystems, sustainability, Aboriginal culture and *Western Shield*. The branch also supported the activities of almost 3000 Bush Ranger cadets in 59 high schools across Western Australia and more than 800 River Ranger cadets in 16 metropolitan primary schools.
- A five-week pilot course, Introduction to Aboriginal Rangers, was delivered at Banksia Hill Detention Centre in partnership with the Department of Justice, providing participants with an understanding of land management through hands-on projects.
- Almost 1600 people are now registered as Dolphin Watchers, with training delivered to new volunteers in Broome, Mandurah and Perth. This coincided with the launch of an upgraded Marine Fauna Sightings app to help improve survey tracking data collected by the program's citizen scientists.

Office of Information Management

The Office of Information Management (OIM) leads and coordinates digital transformation across the department. It improves service delivery and provides the IT common operating environment that supports the department's geographically distributed and diverse marine, aerial and terrestrial services across Western Australia.

OIM works with business units on the delivery of strategic business-IT investment initiatives to enable digitalisation of business services and optimisation of IT systems.

Key achievements in 2021–22:

- Strengthening the department's cyber security capabilities through activities to protect its people, information and technology.
- Telecommunications investment to ensure all department users experience the same levels of service, irrespective of geographical location.
- Enabling value-to-business and driving value-for-money through strategic business-IT change investments to progress department and State Government priorities.
- Modernising information management practices to preserve the department's corporate memory and enable decision-making through effective information management.

Parks and Wildlife Service managed land and water

Total estate

At 30 June 2022, the total area under the department's care was 31,609,795 hectares.

The department now relies solely on Landgate's statistical data and information systems for terrestrial tenure areas. The department has taken this step to ensure the areas reported are consistent with the information systems used by Landgate as the State's land tenure information custodian.

Table 10: 2021–22 Legislated land and water

Tenure classification	Goldfields	Kimberley	Midwest	Pilbara	South Coast	South West	Swan	Warren	Wheatbelt	Total (ha)
National Park	303,505	1,435,548	581,159	2,483,411	856,862	151,835	118,265	561,759	17,793	6,510,138
Conservation Park	183,985	560,334	182,712	291,493	677	13,651	25,087	706	5,382	1,264,027
Nature Reserve	6,064,544	175,149	755,909	259,621	1,585,216	14,183	54,386	87,228	1,097,501	10,093,737
State Forest	782				4,052	527,576	474,034	265,346	9,502	1,281,292
Timber Reserve	28,393		26,277		5,159	26,278	28,727	8,315		123,148
Section 5(1)(g) & 5(1)(h) Reserves	81,605	827,268	76,696	20,976	4,415	31,484	34,934	1,465	2,980	1,081,823
Marine Park		3,070,778	869,492	343,505		123,000	16,248	1,446		4,424,469
Marine Nature Reserve			132,000							132,000
Marine Management Area				143,385						143,385
Section 34A Freehold		0	1,549		91	19,525	50	4,662	1	25,878
UCL - Section 33(2)	28,560		89,832							118,392
Crown Freehold - Dept Managed			1				8,240			8,241
SCRM Act - River Reserve							3,597			3,597
Totals	6,691,374	6,069,077	2,715,626	3,542,391	2,456,471	907,532	763,568	930,927	1,133,159	25,210,126

Table 11: 2021–22 Management interest in lands

Tenure classification	Goldfields	Kimberley	Midwest	Pilbara	South Coast	South West	Swan	Warren	Wheatbelt	Total (ha)
Crown Freehold - Dept Interest			13,389		5,667	6,295	13,330	2,072	5,767	46,520
Crown Reserve - Dept Interest							509	136		646
Unallocated Crown Land - Dept Interest	1,920,977	175,491	3,091,205	1,104,633	16,885	5	30	134	43,143	6,352,503
Totals	1,920,977	175,491	3,104,593	1,104,633	22,552	6,300	13,869	2,342	48,910	6,399,669

Notes:

1. Areas are from Landgate cadastral/tenure information systems dated 31 March 2022.
2. Marine areas are approximate only as quality of mapping of marine reserve boundaries is variable. Improved mapping of watermark and historical boundaries may result in revised area figures in the future.

Table 12: Provisional area of national parks vested in the Conservation and Parks Commission at 30 June 2022

Name	Area(ha)	Name	Area(ha)
Alexander Morrison	8,499	Easter	2,975
Avon Valley	4,456	Eucla	3,815
Badgingarra	13,105	Fitzgerald River	295,823
Bandilngan	2,084	Forest Grove	1,379
Beelu	4,617	Francois Peron	53,145
Blackwood River	20,470	Frank Hann	68,708
Boorabbin	28,182	Gloucester	874
Boorara-Gardner	11,017	Goldfields Woodlands	66,159
Boyndaminup	5,439	Goongarrie	60,006
Brockman	51	Gooseberry Hill	107
Cape Arid	277,462	Greater Beedelup	19,277
Cape Le Grand	31,189	Greenmount	202
Cape Range	69,510	Gull Rock	2,107
Cape Range (South)	27,083	Hassell	1,090
Collier Range	235,305	Hawke	14,003
D'Entrecasteaux	118,943	Helena	12,261
Dalgarup	2,377	Helena and Aurora Ranges National Park	149,158
Danggu	2,750	Hilliger	16,979
Dimalurru	91	Houtman Abrolhos Islands	1,564
Dirk Hartog Island	62,664	Jane	6,864
Dordagup	6,410	John Forrest	2,698
Drovers Cave	2,565	Kalamunda	397
Dryandra	16,536	Kalbarri	183,248
Drysdale River	447,675		

Name	Area(ha)
Karjini	624,335
Karlamilyi	1,283,805
Kennedy Range	142,298
Kingston	21,100
Korong	6,354
Lake Muir	9,629
Lakeside	8,471
Lawley River	17,347
Leeuwin-Naturaliste	21,600
Lesmurdie Falls	57
Lesueur	27,232
Midgegooroo	2,492
Millstream Chichester	238,235
Milyeannup	18,690
Mirima	2,065
Mitchell River	115,186
Moore River	17,229
Mount Augustus	9,163
Mount Frankland	37,101
Mount Frankland North	22,052
Mount Frankland South	42,266
Mount Lindesay	39,541
Mount Roe	127,713
Mungada Ridge	1,031
Murujuga*	5,134
Nambung	19,388
Neerabup	965
Niiwalarra Islands	3,352
Peak Charles	39,953
Porongurup	2,686
Preston	12,660
Prince Regent	585,292

Name	Area(ha)
Purnululu	243,833
Scott	3,322
Serpentine	4,283
Shannon	52,584
Sir James Mitchell	173
Stirling Range	113,541
Stokes	10,027
Tathra	4,322
Name	Area(ha)
Torndirrup	4,020
Tuart Forest	2,080
Unnamed	1,571
Unnamed	81
Unnamed	548
Walpole-Nornalup	18,540
Walyunga	1,813
Wandoo	46,335
Warlibirri	15,873
Warren	3,122
Watheroo	44,464
Waychinicup	3,974
Wellington	24,789
West Cape Howe	3,701
Whicher	6,352
William Bay	1,745
Wiltshire-Butler	11,645
Wolfe Creek Meteorite Crater	1,455
Wooditjup	3,891
Yalgorup	14,175
Yanchep	2,859
Yelverton	728

* Freehold land managed as National Park under Section 8A CALM Act

Notes:

1. Areas are from Landgate cadastral/tenure information systems dated 31 March 2022.
2. Wolfe Creek Meteorite Crater is managed as a national park

Marine reserves

The total area of marine reserves vested in the Conservation and Parks Commission at 30 June 2022 was approximately 4.7 million hectares. There were no changes to this area during the financial year.

The area of marine parks at 30 June 2022 was approximately 4.4 million hectares.

The area of marine nature reserves at 30 June 2022 was approximately 132,000 hectares.

The area of marine management areas at 30 June 2022 was approximately 143,000 hectares.

Note: Marine areas are approximate only as quality of mapping of marine reserve boundaries is variable. Improved mapping of watermark and historical boundaries may result in revised area figures in the future.

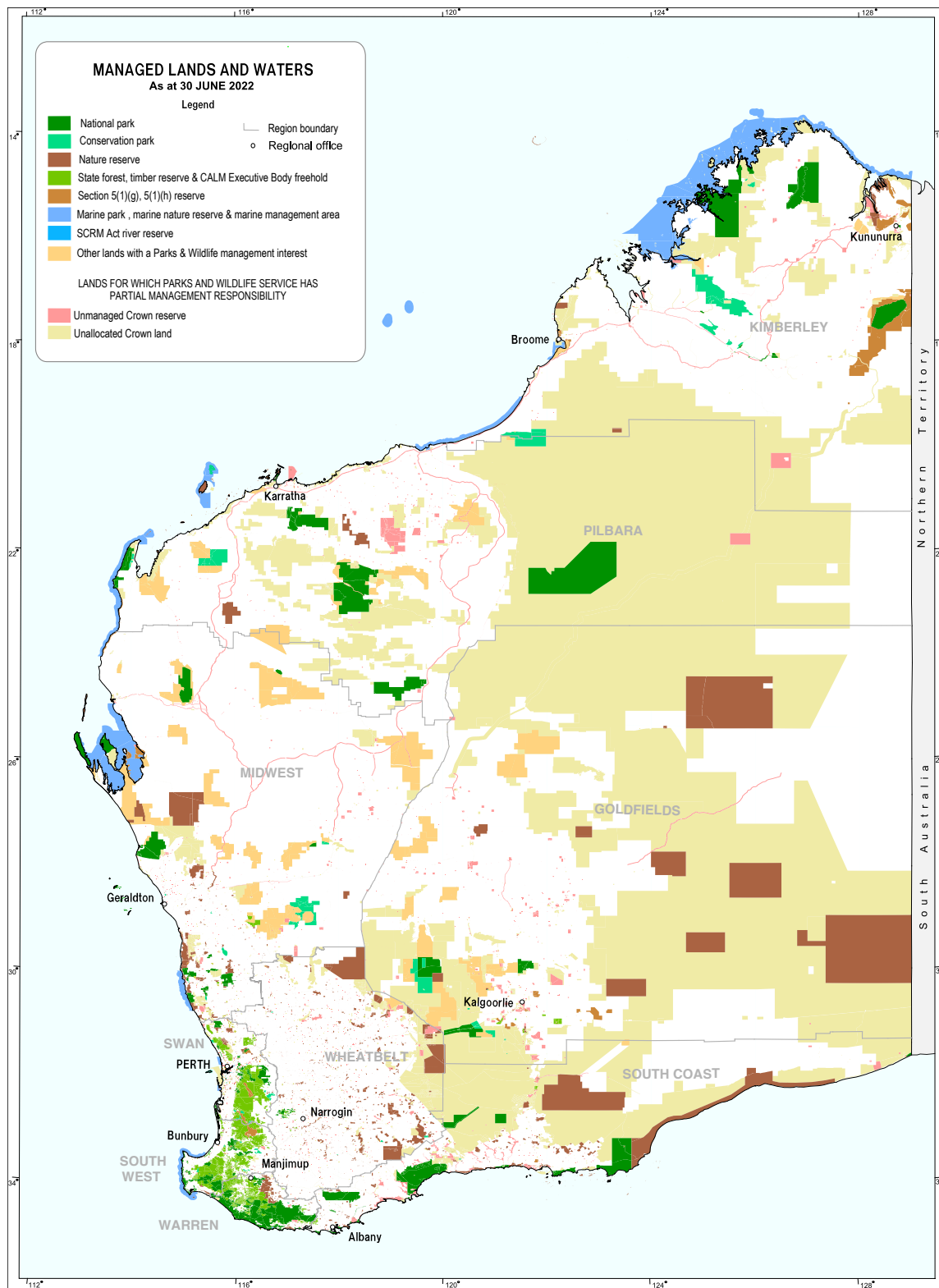
Table 13: Marine reserves vested in the Conservation and Parks Commission at 30 June 2022

Name	Area(ha)
Barrow Island Marine Management Area	116,616
Barrow Island Marine Park	4,169
Eighty Mile Beach Marine Park	200,000
Hamelin Pool Marine Nature Reserve	132,000
Jurien Bay Marine Park	82,376
Lalang-garram / Camden Sound Marine Park	676,000
Lalang-garram / Horizontal Falls Marine Park	342,000
Marmion Marine Park	9,357
Montebello Islands Marine Park	58,375
Muiron Islands Marine Management Area	26,769
Ngari Capes Marine Park	123,000
Ningaloo Marine Park	263,313
North Kimberley Marine Park	1,670,000
North Lalang-garram Marine Park	110,000
Rowley Shoals Marine Park	87,807
Shark Bay Marine Park	748,735
Shoalwater Islands Marine Park	6,545
Swan Estuary Marine Park	346
Walpole and Nornalup Inlets Marine Park	1,446
Yawuru Nagulagun / Roebuck Bay Marine Park2	41,000
Total	4,699,854

Conservation land acquisitions

The department's Parks and Wildlife Service acquired two donated parcels of land of high conservation value covering a combined total area of about 573 hectares for future addition to the State's conservation reserve system.

Figure 5: Parks and Wildlife Service-managed land and water at 30 June 2022



Legal matters

Freedom of information

The Office of the Director General managed processes for the department under the *Freedom of Information Act 1992*. The department's Information Statement 2022–23 ([available on the department's website](#)), describes the nature of the information held by the department and its related agencies, and the type of information that is made available to the public.

The department received 22 valid applications for access to information, with five applicants requesting an internal review of the department's decisions. One applicant has proceeded to external review.

Litigation

Information regarding litigation in progress is available in the Notes to the Financial Statements – Note 8.2.1 – under Litigation and arbitration in progress.

Prosecutions

The department initiated five prosecutions during 2021–22. Two under the BC Act, one under the Biodiversity Conservation Regulations 2018 and one under the Conservation and Land Management Regulations 2002.

Finalised prosecutions for 2021–22

Of the above prosecutions, three were subject to final court determination during 2021–22 and resulted in the imposition of fines totaling \$3950 and costs of \$1706.10.

In addition to the prosecutions commenced during this period, a further three were carried forward and finalised from 2016–17. These matters related to *Wildlife Conservation Act* offences that resulted in the imposition of fines of \$1500 and costs of \$169.10. A further related matter was withdrawn and costs of \$4061 were awarded against the State.

Prosecutions currently before the courts

As of 30 June 2022, two prosecutions are yet to be concluded and remained before the courts and one matter is with the State Solicitor's Office for advice.

Total reported offences

A total of 685 offences were reported, of which three were dealt with by way of prosecution, 318 were dealt with by infringement notice, and 364 resulted in caution notices.

Regional and Fire Management Services

The Regional and Fire Management Services Division delivers the department's frontline services throughout the State, focusing on landscape scale conservation of biodiversity, protection of Aboriginal culture and heritage, threat mitigation, bushfire preparedness and response, visitor planning and visitor risk management, training and welfare of employees and volunteers and timely advice to internal and external partners.

Partnerships

- Regional employees partnered with traditional owners, neighbours, volunteers, organisations, communities and other stakeholders to implement the department's responsibilities in national parks, nature reserves, conservation parks, marine reserves, State forest and other land and water throughout the State.
- The department entered new, and implemented existing, joint management and cooperative management arrangements with traditional owners and worked alongside traditional owners to plan, develop and implement management plans, departmental programs and negotiate new joint management agreements.
- Collaboration continued with DPIRD on operational planning and integrating service delivery in marine parks.
- The department entered into an agreement with the Australian Government for the delivery of services in Commonwealth Marine Parks adjacent to Western Australian marine reserves. Activities included mooring maintenance and management in Mermaid Reef Marine Park, marker buoy maintenance in Geographe Marine Park, visitor communication and education services for Ningaloo Marine Park as well as annual joint planning activity.

Carbon farming

- Under the Western Australian Climate Policy, the department has been leading a number of carbon farming initiatives to optimise the use of department-managed land for carbon storage, where it provides benefits for conservation and traditional owners.
- The Carbon for Conservation initiative, which seeks to provide opportunities for carbon farming service providers to work with the State Government through the department to maximise the environmental and economic benefits of carbon farming on the conservation estate, was released under the Market-led Proposals Policy Problem and Opportunity Statement process. The State Government is currently evaluating proposals.
- The department continued to undertake early dry season prescribed burning in Prince Regent National Park (PRNP). The department has a registered Savanna Burning Project in PRNP that generates Australian Carbon Credit Units (ACCUs) for the reduction of overall carbon emissions. In 2021 the project generated 29,178 ACCUs by treating 170,775 hectares with early dry season prescribed fire, reducing carbon emissions from late dry season bushfires. Traditional owners were employed to undertake various aspects of the project and the department will seek to continue and expand this engagement.

Management plan implementation and reporting

- Regional employees managed the land and water vested in the Conservation and Parks Commission and delivered works programs for implementation of management plans and State Government programs and priorities.
- Marine teams around the State continued to develop detailed annual marine reserve management effectiveness reports for the department's Executive and the Conservation and Parks Commission. Regional employees provided input and advice into the department's management effectiveness framework to improve input, output and outcome reporting for marine and terrestrial management plan implementation.

Operational training

The Operational Training Unit had 426 active enrolments in its accredited training courses and qualifications, issued 25 certificates of qualification and 296 statements of attainment to department employees and partnering agencies, and 1403 certificates of attendance for its non-accredited training products. Key achievements in 2021–22 included:

- Design, testing and implementation of e-learning components into new and existing training programs. The department's Learning Management System hosts 43 active courses. Combined with new online enrolment functionality, student numbers increased by 59 per cent and expanded to include department volunteers and contractor groups.
- The design and delivery of a new accredited leadership training program for operational supervisors or personnel who aspire to become field supervisors. Twenty-six Australian Workers' Union and Ranger Award personnel completed the program.
- The Mentored Aboriginal Training and Employment scheme expanded to include pathways for becoming a Marine Ranger. This was in response to an increase in the establishment of marine reserves under joint management arrangements with traditional owners.
- A new, non-accredited Firearms Range Facilitator course was developed and 11 corporate firearms licence holders from around the State underwent training in facilitating safe live fire range sessions and acting as evidence gatherers on behalf of the corporate firearms officer.
- The department Dive Program's risk management system, Fieldteq, was outsourced to an external vendor to increase functionality and efficiency.

Marine operations

Large whale entanglements and marine carcass management

- Whale disentanglement and marine animal carcass management has been a key focus across the State in respect to shark risk and public health. The department provided disentanglement training to employees and developed guidelines for safe carcass removal for use by various tenure managers.
- There were 23 confirmed entanglement reports. Eleven whales were not resighted after the initial report, preventing disentanglement. The department responded to 12 reports, succeeding in the full disentanglement of five animals, including one vulnerable leatherback turtle (*Dermochelys coriacea*), and significantly reducing the amount of rope entangling four other whales. The department is modifying disentanglement strategies to respond to an increasing trend in entangled whales becoming tethered to the sea floor.

Vessels

- The department continues to optimise management of its vessels to ensure effective and efficient management of marine reserves through statewide planning and collaborative operations between the department, DPIRD and the Australian Maritime Safety Authority.
- Both of the department's liveaboard vessels stationed primarily in the Kimberley Region, were tasked to operations in the Pilbara, South West and South Coast regions to maximise their productivity during the northern cyclone season.
- The vessel *Manyin* was commissioned and replaced the vessel *Pandion* in the Turquoise Coast District as the primary patrol vessel in the Jurien Bay Marine Park.
- The department received the *PV Edwards* from DPIRD to facilitate management actions at the Abrolhos Islands National Park and surrounding waters.

Visitor risk management

The department has a responsibility to consider the personal safety and welfare of visitors to department-managed land and water and aims to manage the potential for misadventure and injuries in a manner that does not unnecessarily diminish visitor use and enjoyment. This is done through a statewide visitor risk management program.

Sadly, 12 visitors died in the extensive areas managed by the department. Five of these deaths were associated with pre-existing medical conditions that contributed to three hiking deaths, one death in a day use area and one drowning. Five deaths occurred as a result of drowning, one death of a hiker occurred in undetermined circumstances and one death was the result of a fall.

During 2021–22:

- The department continued to work on a range of visitor safety issues including heat stress management, remote camping, walk trail classifications and redevelopments and improvements to recreational sites and facilities.
- Forty-six employees completed a nationally accredited visitor risk management course.
- The department continued to support DPIRD with the Beach Emergency Number sign system.
- The department was involved in one Coronial Inquest that examined the deaths of four hikers in Mount Augustus National Park (one death in 2019 and three in 2020) and is awaiting the findings.
- Work began between the department and a Western Australian Police Force working group, to examine the use of personal locator beacons in Western Australia.



Weedy seadragon. Photo – Ocean Imaging - Great Southern Reef

Disclosures and legal compliance

Certification of financial statements

For the reporting period ended 30 June 2022

The accompanying financial statements of the Department of Biodiversity, Conservation and Attractions have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2022 and the financial position as at 30 June 2022.

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



Amanda Klenke
Chief Finance Officer

15 September 2022



Mark Webb PSM
Accountable Authority

15 September 2022



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022

Department of Biodiversity, Conservation and Attractions

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of Biodiversity, Conservation and Attractions (Department) which comprise:

- the Statement of Financial Position at 30 June 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended
- Administered schedules comprising the Administered assets and liabilities at 30 June 2022 and the Administered income and expenses by service for the year then ended
- notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2022 and the financial position at the end of that period.
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Director General for the financial statements

The Director General is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Director General is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Department.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Basis for Qualified Opinion

I identified significant weaknesses in the procurement controls designed and implemented by the Department, specifically in the use of purchase orders and authorisation limits of expenditure. The combined weaknesses increase the risk of erroneous or fraudulent payments and ordering of inappropriate or unnecessary goods or services.

Qualified Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of Biodiversity, Conservation and Attractions. The controls exercised by the Director General are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

In my opinion, in all material respects, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraphs, the controls exercised by the Department of Biodiversity, Conservation and Attractions are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2022.

The Director General's responsibilities

The Director General is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2022. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Department of Biodiversity, Conservation and Attractions are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2022.

The Director General's responsibilities for the key performance indicators

The Director General is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer's Instructions and for such internal control as the Director General determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Director General is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

My independence and quality control relating to the reports on controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, controls and key performance indicators, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, key performance indicators, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements, and key performance indicators of the Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2022 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
19 September 2022

Financial statements

Statement of Comprehensive Income For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1(a)	188,004	180,175
Supplies and services	3.3	89,264	77,697
Depreciation expense	5.1.1,5.2	34,488	28,246
Accommodation expenses	3.3	3,520	3,326
Grants and subsidies	3.2	37,207	47,165
Other expenses	3.3	26,947	22,601
Finance costs	7.2	361	306
Total cost of services		379,791	359,516
Income			
User charges and fees	4.2	33,145	31,927
Commonwealth grants	4.4	5,627	1,280
Other grants	4.5	11,087	11,440
Interest income		608	268
Other income	4.3	12,296	13,762
Gains on disposal of non-current assets	4.6	330	204
Total Income		63,093	58,881
Gains/(Loss) on revaluation of assets			
Gain on revaluation of land	5.1	189,709	145,531
Total Gains/ (Loss) on revaluation of assets		189,709	145,531
NET COST OF SERVICES			
		126,989	155,104
Income from State Government			
Service appropriation	4.1	286,237	267,505
Income from other public sector entities		26,061	25,889
Resources received		1,660	1,815
Royalties for Regions Fund		28,349	11,633
Total income from State Government		342,307	306,842
SURPLUS/(DEFICIT) FOR THE PERIOD		215,318	151,738
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit and loss			
Changes in asset revaluation surplus		18,545	1,067
Total other comprehensive income		18,545	1,067
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		233,863	152,805

See also the 'Schedule of Income and Expenses by Service'.

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

Statement of Financial Position
As at 30 June 2022

	Note	2022 \$'000	2021 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.3	9,510	8,995
Restricted cash and cash equivalents	7.3	93,053	73,519
Inventories	6.1	2,330	1,111
Receivables	6.2	17,215	19,543
Amounts receivable for services	6.3	11,300	10,460
Other current assets	6.4	4,388	3,195
Non-current assets classified as held for sale		44	56
Total Current Assets		137,840	116,879
Non-Current Assets			
Restricted cash and cash equivalents	7.3	3,559	2,949
Receivables	6.2	1,327	2,935
Amounts receivable for services	6.3	254,967	232,230
Infrastructure, property, plant and equipment	5.1	3,032,612	2,798,200
Right-of-use assets	5.2	11,995	11,760
Total Non-Current Assets		3,304,460	3,048,074
TOTAL ASSETS		3,442,300	3,164,953
LIABILITIES			
Current Liabilities			
Payables	6.5	13,864	9,959
Lease liabilities	7.1	4,738	4,283
Employee related provisions	3.1(b)	39,739	38,021
Other current liabilities	6.6	13,501	19,362
Total Current Liabilities		71,842	71,625
Non-Current Liabilities			
Lease liabilities	7.1	7,226	7,469
Employee related provisions	3.1(b)	7,634	7,499
Other non-current liabilities	6.6	5,983	5,214
Total Non-Current Liabilities		20,843	20,182
TOTAL LIABILITIES		92,685	91,807
NET ASSETS		3,349,615	3,073,146
EQUITY			
	9.7		
Contributed equity		3,195,579	3,152,973
Reserves		60,914	42,369
Accumulated surplus/(deficit)		93,122	(122,196)
TOTAL EQUITY		3,349,615	3,073,146

See also the 'Schedule of Assets and Liabilities by Service'.

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

Statement of Changes in Equity
For the Year Ended 30 June 2022

	9.7	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
Balance at 1 July 2020		3,115,096	41,302	(273,934)	2,882,464
Surplus/(deficit)		0	0	151,738	151,738
Other comprehensive income		0	1,067	0	1,067
Total comprehensive income for the period		0	1,067	151,738	152,805
Transactions with owners in their capacity as owners:					
Capital appropriations		41,694	0	0	41,694
Other contributions by owners		13,544	0	0	13,544
Transfer of net assets from other agencies		1,421	0	0	1,421
Distributions to owners		(18,782)	0	0	(18,782)
Total		37,877	0	0	37,877
Restated balance at 30 June 2021		3,152,973	42,369	(122,196)	3,073,146
Balance at 1 July 2021		3,152,973	42,369	(122,196)	3,073,146
Surplus/(deficit)		0	0	215,318	215,318
Other comprehensive income		0	18,545	0	18,545
Total comprehensive income for the period		0	18,545	215,318	233,863
Transactions with owners in their capacity as owners:					
Capital appropriations		48,950	0	0	48,950
Other contributions by owners		13,817	0	0	13,817
Transfer of net assets from other agencies		0	0	0	0
Distributions to owners		(20,161)	0	0	(20,161)
Total		42,606	0	0	42,606
Balance at 30 June 2022		3,195,579	60,914	93,122	3,349,615

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

Statement of Cash Flows
For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		252,200	233,463
Capital appropriations		48,950	41,694
Holding account drawdowns		10,460	9,782
Non-retained revenue distributed to owner		(20,161)	(18,782)
Funds from other public sector entities		27,693	25,382
Royalties for Regions Fund		42,166	25,178
Net cash provided by State Government		361,308	316,717
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(186,061)	(175,975)
Supplies and services		(84,468)	(71,722)
Accommodation		(3,520)	(3,326)
Grants and subsidies		(37,207)	(47,165)
GST payments on purchases		(17,097)	(14,847)
GST payments to taxation authority		0	(268)
Other payments		(28,848)	(22,585)
Finance costs		(361)	(306)
Receipts			
User charges and fees		32,483	29,262
Commonwealth grants		1,668	5,707
Interest received		415	294
GST receipts on sales		5,892	5,696
GST receipts from taxation authority		11,579	8,228
Other receipts		24,913	24,582
Net cash provided by/(used in) operating activities	7.3.2	(280,612)	(262,425)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(55,092)	(47,464)
Receipts			
Proceeds from sale of non-current physical assets		817	1,061
Net cash provided by/(used in) investing activities		(54,275)	(46,403)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal repayments of lease liabilities		(5,762)	(5,017)
Net cash provided by/(used in) financing activities		(5,762)	(5,017)
Net increase/(decrease) in cash and cash equivalents		20,659	2,872
Cash and cash equivalents at the beginning of the period		85,463	82,591
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.3	106,122	85,463

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

Administered Schedules
Administered income and expenses by service

	Conserving Habitats, Species and Ecological Communities		Implementation of the Forest Management Plan		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Regulatory fees and other charges	94	58	0	0	94	58
Total administered income	94	58	0	0	94	58
Expenses						
Transfer payments ^(a)	94	58	0	0	94	58
Loss on valuation of biological assets ^(b)	0	0	40,039	56,097	40,039	56,097
Total administered expenses	94	58	40,039	56,097	40,133	56,155

(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

(b) Biological assets represents native forest and wild sandalwood.

Administered Schedules

Administered assets and liabilities

	2022	2021
	\$'000	\$'000
Current assets		
Biological assets:		
Native forest	0	481
Sandalwood	1,429	1,268
Total administered current assets	1,429	1,749
Non-current assets		
Biological assets:		
<u>Native Forest</u>	0	36,994
Sandalwood	7,732	10,457
Total administered non-current assets	7,732	47,451
TOTAL ADMINISTERED ASSETS	9,161	49,200

Native forest assets refers to trees available for harvest in the State forest and timber reserves in the South West of Western Australia that are covered by the Forest Management Plan. Sandalwood assets refers to wild sandalwood that grows on Department land. The licensing for the harvest of sandalwood is managed by the Department with the annual harvest limit for wild sandalwood determined by the Sandalwood (Limitation of Removal) Sandalwood Order 2015.

Notes to the Financial Statements

1. Basis of preparation

The Department of Biodiversity, Conservation and Attractions is a WA Government entity controlled by the State of Western Australia, which is the ultimate parent. The Department is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 15 September 2022.

Statement of compliance

These general purpose financial statements have been prepared in accordance with:

1. The *Financial Management Act 2006* (FMA)
2. The Treasurer's Instructions (the Instructions or TI)
3. Australian Accounting Standards (AAS) including applicable interpretations
4. Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The *Financial Management Act 2006* and the Treasurer's Instructions (the Instructions) take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior, to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by T1 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

Administered items

The Department administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the Department's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as the Department's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable AASs have been adopted.

2. Department output

How the Department operates

This section includes information regarding the nature of funding the Department receives and how this funding is utilised to achieve the Department's objectives. This note also provides the distinction between controlled funding and administered funding:

	Notes
Department objectives	2.1
Schedule of Income and Expenses by Service	2.2
Schedule of Assets and Liability by Service	2.3

2.1 Department objectives

Mission

The Department works with the community to ensure that Western Australia's environment is valued, protected and conserved, for its intrinsic value, and for the appreciation and benefit of present and future generations.

Funding is predominantly provided by Parliamentary appropriations supplemented by fees received for the provision of services to the public. The financial statements encompass all funds through which the Department controls resources to carry on its functions.

Services

The Department provides the following services:

Service 1: Visitor Services and Public Programs Provided at Kings Park and Bold Park

The Department provides an annual grant to the Botanic Gardens and Parks Authority to provide visitor services and public programs to the community for this service.

Service 2: Visitor Services and Public Programs Provided at Rottnest Island

The Department provides an annual grant to the Rottnest Island Authority to provide visitor services and public programs to the community for this service.

Service 3: Visitor Services and Public Programs Provided at Perth Zoo

The Department provides an annual grant to the Zoological Parks Authority to provide visitor services and public programs to the community for this service.

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

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

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

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

Service 6: Conserving Habitats, Species and Ecological Communities

Develop and implement programs for the conservation of biodiversity.

Service 7: Research and Conservation Partnerships

Work with the community, industry, traditional owners and other stakeholders to deliver research and conservation outcomes.

Service 8: Implementation of the Forest Management Plan

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

Service 9: Prescribed Burning and Fire Management

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

Service 10: Bushfire Suppression

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

Consolidation:

Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority are separate legal entities governed by their respective boards appointed under *Botanic Gardens and Parks Authority Act 1998*, *Rottnest Island Authority Act 1987* and *Zoological Parks Authority Act 2001* respectively and consequently, their financial results are presented separately and not consolidated into these financial statements.

The financial statements of the Department of Biodiversity, Conservation and Attractions will include Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority only to the extent it has provided direct funding to each of the statutory authorities.

To facilitate interpretation of the financial reports of the Department of Biodiversity, Conservation and Attractions, funding provided to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority are disclosed as Service 1 – “Visitor Services and Public

Programs Provided at Kings Park and Bold Park”, Service 2 – “Visitor Services and Public Programs Provided at Rottnest Island” and Service 3 – “Visitor Services and Public Programs Provided at Perth Zoo”. These disclosures do not represent the full and comprehensive financial results and financial position of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority. For full disclosure of the financial results and financial position of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority, refer to the annual report and financial statements of the individual statutory authority.

2.2 Schedule of income and expenses by service

For the year ended 30 June 2022

	Visitor Services and Public Programs Provided at Kings Park and Bold Park (a)		Visitor Services and Public Programs Provided at Rottnest Island (a)		Visitor Services and Public Programs Provided at Perth Zoo (a)		Visitor Services and Public Programs Provided in the Swan and Canning Riverpark and Other Lands and Waters		Conserving Habitats, Species and Ecological Communities		Research and Conservation Partnerships		Implementation of the Forest Management Plan		Prescribed Burning and Fire Management		Bushfire Suppression		Total		
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
COST OF SERVICES																					
Expenses																					
Employee benefits expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies and services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accommodation expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grants and subsidies	11,774	13,282	4,782	14,241	7,645	7,482	4,627	4,117	7,356	6,345	371	400	652	1,013	0	256	0	16	0	13	37,207
Other expenses	0	0	0	0	0	0	177	308	3,309	2,384	2,848	568	490	1,218	566	1,153	725	18,138	14,509	26,947	22,601
Finance costs	0	0	0	0	0	0	0	11	5	164	134	60	12	18	16	67	60	29	26	361	306
Total cost of services	11,774	13,282	4,782	14,241	7,645	7,482	16,397	14,341	130,425	111,816	63,810	59,921	16,994	19,812	20,093	18,746	51,905	51,945	55,966	48,130	379,791
Income																					
User charges and fees	0	0	0	0	0	0	(10)	22	29,011	27,289	1,094	906	1,266	1,433	533	489	778	1,323	473	465	33,145
Commonwealth grants	0	0	0	0	0	0	1	0	1,811	477	6	0	2,554	803	2	0	1,248	0	5	0	5,627
Other grants	0	0	0	0	0	0	127	610	1,856	371	230	241	8,770	10,042	104	176	0	0	0	0	11,087
Interest income	0	0	0	0	0	0	0	0	63	28	72	31	427	187	37	16	9	6	0	0	608
Other income	0	0	0	0	0	0	71	45	6,483	7,484	2,411	3,092	299	173	1,846	2,428	983	321	203	219	12,296
Gains/(loss) on disposal of non-current assets	0	0	0	0	0	0	(49)	8	5	(117)	7	(22)	(8)	(8)	33	46	147	127	195	170	330
Total income	0	0	0	0	0	0	140	685	39,229	35,532	3,820	4,248	13,308	12,630	2,955	3,155	3,165	1,777	876	884	63,083
Gains/(Loss) on revaluation of assets																					
Gain on revaluation of land	0	0	0	0	0	0	1,281	990	54,636	41,913	48,015	36,834	85,767	65,794	0	0	0	0	0	0	189,709
Loss on revaluation of land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gain/(Loss) on revaluation of assets	0	0	0	0	0	0	1,281	990	54,636	41,913	48,015	36,834	85,767	65,794	0	0	0	0	0	0	189,709
NET COST OF SERVICES	11,774	13,282	4,782	14,241	7,645	7,482	14,966	12,666	36,560	34,371	11,975	18,839	(82,081)	(58,812)	17,538	15,591	48,740	50,168	55,090	47,276	126,989
Income from State Government																					
Service appropriation	11,774	13,282	4,782	14,241	7,645	7,482	12,771	10,307	86,058	73,201	55,581	48,553	0	0	13,305	11,593	45,336	46,116	48,965	42,730	266,237
Income from other public sector entities	0	0	0	0	0	0	3,310	3,048	3,795	4,190	3,617	4,118	3,526	5,339	3,443	2,751	2,787	2,817	5,583	3,626	26,061
Resources received	0	0	0	0	0	0	86	89	407	372	289	290	51	58	638	691	153	228	36	87	1,660
Royalties for Regions Fund	0	0	0	0	0	0	0	0	22,380	5,709	469	424	0	0	0	0	5,500	5,500	0	0	28,349
Total income from State Government	11,774	13,282	4,782	14,241	7,645	7,482	16,167	13,444	112,640	83,472	59,956	53,385	3,577	5,397	17,386	15,035	53,776	54,661	54,604	46,443	342,307
SURPLUS/(DEFICIT) for the period	0	0	0	0	0	0	1,201	778	76,080	49,101	47,881	34,546	85,658	64,209	(152)	(566)	5,036	4,493	(486)	(833)	215,318

The Schedule of Income and Expenses by Service should be read in conjunction with the accompanying notes.

(a) Note: The service includes transactions only to the extent that the Department has provided direct funding to the statutory authority. These disclosures do not represent the financial result and financial position of the Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest Island Authority. For a full disclosure of the financial result and financial position of each statutory authority, refer to the annual report and financial statements of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority respectively.

2.3 Schedule of assets and liabilities by service

As at 30 June 2022

	Visitor Services and Public Programs Provided at Kings Park and Bold Park (a)		Visitor Services and Public Programs Provided at Rottnest Island (a)		Visitor Services and Public Programs Provided at Perth Zoo (a)		Visitor Services and Public Programs Provided in the Swan and Canning Riverpark		Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters		Conserving Habitats, Species and Ecological Communities		Research and Conservation Partnerships		Implementation of the Forest Management Plan		Prescribed Burning and Fire Management		Bushfire Suppression		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
ASSETS																						
Current assets	0	0	0	0	0	0	1,735	1,763	42,978	28,575	9,692	2,642	71,573	71,726	4,346	4,263	2,636	3,603	4,880	4,307	137,840	116,879
Non-current assets	0	0	0	0	0	0	79,335	29,464	997,769	1,051,768	894,451	712,145	24,594	16,998	1,206,965	1,090,540	36,144	84,499	65,202	62,660	3,304,460	3,048,074
Total assets	0	0	0	0	0	0	81,070	31,227	1,040,747	1,080,343	904,143	714,787	96,167	88,724	1,211,311	1,094,803	38,780	88,102	70,082	66,967	3,442,300	3,164,953
LIABILITIES																						
Current liabilities	0	0	0	0	0	0	2,772	2,303	30,636	29,561	19,250	17,775	3,220	3,545	5,393	4,809	9,543	10,892	1,028	2,740	71,842	71,625
Non-current liabilities	0	0	0	0	0	0	1,012	450	7,621	8,292	6,215	4,684	1,026	1,023	1,493	1,068	3,138	3,592	338	1,073	20,843	20,182
Total liabilities	0	0	0	0	0	0	3,784	2,753	38,257	37,853	25,465	22,459	4,246	4,568	6,886	5,877	12,681	14,484	1,366	3,813	92,685	91,807
NET ASSETS	0	0	0	0	0	0	77,286	28,474	1,002,490	1,042,490	878,678	692,328	91,921	84,156	1,204,425	1,088,926	26,099	73,618	68,716	63,154	3,349,615	3,073,146

The Schedule of Assets and Liabilities by Service should be read in conjunction with the accompanying notes.

(a) Note: The service includes transactions only to the extent that the Department has provided direct funding to the statutory authority. These disclosures do not represent the financial result and financial position of the Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest Island Authority. For a full disclosure of the financial results and financial position of each statutory authority, refer to the annual report and financial statements of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority respectively.

3. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Department's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Department in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expense	3.1(a)
Employee related provisions	3.1(b)
Grants and subsidies	3.2
Other expenses	3.3

3.1a) Employee benefits expense

	2022	2021
	(\$000)	(\$000)
Employee benefits	171,006	164,337
Termination benefits	524	394
Superannuation – defined contribution plans	16,474	15,444
Total employee benefits expense	188,004	180,175
Add: AASB 16 non-monetary benefits (not included in employee benefits expense)	1,779	1,266
Less: Employee contributions (per the statement of comprehensive income)	(1,771)	(1,668)
Net employee benefits	188,012	179,773

Employee benefits: Includes wages, salaries and social contributions, paid annual leave entitlements and paid sick leave, profit-sharing and bonuses; and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits: Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation: The amount recognised in profit or loss of the Statement of comprehensive income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, other GESB schemes or other superannuation funds.

AASB 16 non-monetary benefits: Non-monetary employee benefits predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 which are excluded from the employee benefits expense.

Employee contributions: Contributions made to the Department by employees towards employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions.

3.1b) Employee related provisions

	2022	2021
	(\$000)	(\$000)
Current		
<u>Employee benefits provisions</u>		
Annual leave	18,853	17,095
Long service leave	20,438	20,489
	39,291	37,584
<u>Other provisions</u>		
Employment on-costs	448	437
Total current employee related provisions	39,739	38,021
Non-current		
<u>Employee benefits provisions</u>		
Long service leave	7,546	7,412
<u>Other provisions</u>		
Employment on-costs	88	87
Total non-current employee related provisions	7,634	7,499
Total employee related provisions	47,373	45,520

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities: Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2022	2021
	(\$000)	(\$000)
Within 12 months of the end of the reporting period	12,169	11,257
More than 12 months after the end of the reporting period	6,684	5,838
	18,853	17,095

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities: Unconditional long service leave provisions are classified as current liabilities as the Department does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2022	2021
	(\$000)	(\$000)
Within 12 months of the end of the reporting period	7,925	8,020
More than 12 months after the reporting period	20,059	19,881
	27,984	27,901

The provision for long service leave is calculated at present value as the Department does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Employment on-costs: The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses', Note 3.3 (apart from the unwinding of the discount (finance cost)) and are not included as part of the Department's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2022	2021
	(\$000)	(\$000)
<u>Employment on-costs provision</u>		
Carrying amount at start of period	524	490
Additional/(reversals of) provisions recognised	214	217
Payments/other sacrifices of economic benefits	(168)	(187)
Unwinding of the discount	(34)	4
Carrying amount at end of period	536	524

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Department's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

3.2 Grants and subsidies

	2022	2021
	(\$000)	(\$000)
<u>Recurrent</u>		
State Government ^(a)	25,303	35,679
Private organisations	4,004	2,751
Royalties for Regions Fund – Aboriginal Ranger Program	5,185	5,515
Local Government	2,213	2,320
Federal Government	502	900
Total grants and subsidies	37,207	47,165

(a) State Government entities with significant total grants provided by the Department:

Botanic Gardens and Parks Authority	11,789	13,282
Zoological Parks Authority	7,645	7,574
Rottnest Island Authority	4,801	14,241
Department of Water and Environmental Regulation	352	381
Burswood Park Board	500	0
Western Australian Land Authority	0	250
Western Australian Museum	150	0

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals and other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

3.3 Other expenses

Supplies and services

Communications	3,095	2,727
Consultants and contractors	8,722	7,110
Services and contracts	40,177	33,836
Materials	20,990	19,629
Repairs and maintenance	5,166	5,037
Travel	5,647	4,917
Staff costs (including uniforms & protective clothing)	5,362	4,388
Other	105	53
Total supplies and services expenses	89,264	77,697

Accommodation expenses

Lease rentals	1,368	1,237
Electricity, power and water	2,152	2,089
Total accommodation expenses	3,520	3,326

	2022 (\$000)	2021 (\$000)
Other expenses		
Employment on-costs	1,428	1,149
Light fleet management costs	4,519	3,816
Other lease, rental and hire expenses	20,068	16,549
Software maintenance	932	1,087
Total other expenses	26,947	22,601
Total other expenditure	119,731	103,624

Supplies and services: Recognised as an expense in the reporting period in which they are incurred.

During the year the Department's transactions with government related entities on supplies and services amount to \$11.36 million (2021: \$7.33 million).

Accommodation expenses: Short-term and low-value leases are recognised on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset. Accommodation expense includes Government Office Accommodation that falls outside the scope of AASB 16 *Leases*. Office lease expenses, organised through the Department of Finance, are expensed as incurred as Memorandum of Understanding Agreements between the department and the Department of Finance contain significant substitution rights.

Transactions with the Department of Finance was \$1.26 million in 2022 (2021: \$1.17 million), and transactions with the Department of Primary Industries and Regional Development was \$0.06 million in 2022 (2021: \$0.06 million).

Other expenses: Other operating expenses generally represent the day-to-day running costs incurred in the normal operations.

Employee on-costs: Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 3.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Light fleet management costs: Maintenance and running costs for the leased light vehicle fleet.

Lease rentals and other lease, rental and hire expenses include:

- i) Short-term leases with a lease term of 12 months or less;
- ii) Low-value leases with an underlying value of \$5,000 or less; and
- iii) Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

This excludes leases with another wholly-owned public sector entity lessor agency. Refer to note 5.2a) for aggregate short-term and low-value lease expense disclosures. During the financial year transactions with the Department of Fire and Emergency Services amounted to \$2.69 million (2021: \$1.83 million).

The Department holds short-term and low-value aircraft, plant and equipment and other leases. Payments are recognised on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

Software maintenance: Software licence assurance, upgrade and support costs incurred by the Department.

4. Our funding sources

How we obtain our funding

This section provides additional information about how the Department obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Department and the relevant notes are:

	Notes	
Income from State Government		4.1
User charges and fees		4.2
Other income		4.3
Commonwealth grants		4.4
Other grants		4.5
Gains		4.6
	2022	2021
	(\$000)	(\$000)
4.1 Income from State Government		
Appropriation received during the period:		
Service appropriation	286,237	267,505
	286,237	267,505
Resources received from other public sector entities during the period:		
Services received free of charge	1,660	1,815
Total resources received	1,660	1,815
Income received from other public sector entities during the period:		
Recurrent grants	9,664	9,533
Capital grants	991	2,901
Fees	15,406	13,455
Total income from other public sector entities	26,061	25,889
Royalties for Regions Fund:		
Regional Community Services Account	28,349	11,633
Total income from State Government	342,307	306,842

Service appropriation: Recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Resources received from other public sector entities: Recognised as income equivalent to the fair value of assets received or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

Income from other public sector entities: Recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department is entitled to the funds.

Recurrent grants: Revenue from grant contracts that contain sufficiently specific performance obligations are recognised over time or at a point in time when performance

obligations are satisfied in line with AASB 15 *Contracts with Customers*. Where revenue is recognised over time revenue will be recognised in accordance with costs expended on the grant. Revenue and costs are allocated to specific purpose accounts that track the account balance of grants.

Where grant contracts do not contain sufficiently specific performance obligations revenue is recognised when the Department is entitled to funding under AASB 1058.

Contributions of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not donated.

Capital grants: Income from grants to acquire/construct a recognisable asset to be controlled by the Department are recognised at the fair value of the consideration received to the extent the obligations for asset acquisition or construction specified in the grant are satisfied. Unfulfilled obligations are carried as unearned revenue. Capital grants for land purchases are recognised at a point in time when the land is purchased. For assets acquired or constructed over time income is recognised in line with the capitalisation of costs. See note 6.6b) for the Department's non-financial asset construction and acquisition liability.

Fees: Revenue is recognised in accordance with the satisfaction of performance obligations in accordance with the specific contract for service. Depending on the contract fees are recognised at a point in time or over time with reference to the stage of completion of the transaction.

Regional Community Services Account: A sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds. The Department has assessed Royalties for Regions agreements and concludes that they are not within the scope of AASB 15 as they do not meet the 'sufficiently specific' criterion.

**Summary of consolidated account appropriations
For the year ended 30 June 2022**

	2022 Budget	2022 Supple- mentary Funding	2022 Revised Budget	2022 Actual	2022 Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Delivery of Services</u>					
Item 84 Net amount appropriated to deliver services	256,054	5,431	261,485	285,644	24,159
Amount Authorised by Other Statutes					
-Salaries and Allowances Act 1975	593	0	593	593	0
Total appropriations provided to deliver services	256,647	5,431	262,078	286,237	24,159
<u>Capital</u>					
Item 146 Capital appropriations	32,062	0	32,062	28,789	(3,273)
<u>Administered transactions</u>					
Income disclosed as Administered Income	30	0	30	94	64
Grand Total	288,739	5,431	294,170	315,120	20,950

	2022	2021
	(\$000)	(\$000)
4.2 User charges and fees		
User charges	26,567	25,019
Fees	6,578	6,908
	33,145	31,927
4.2a) User charges		
Entry fees	8,319	9,826
Camping	8,038	7,779
Park passes	3,197	3,087
Merchandise	2,488	2,351
Leases	2,429	1,426
Other	2,096	550
	26,567	25,019

Revenue is recognised in line with the transfer of promised goods or services to customers in an amount that reflects the consideration to which the Department expects to be entitled in exchange for goods or services. Revenue is recorded and recognised in the accounting period in which the relevant performance obligations have been satisfied.

Revenue is recognised for the major business activities as follows:

Entry fees: Admission charges for national parks and attractions. Revenue is recognised at a point in time.

Camping: Hire fees for camp sites in national parks. Revenue is recognised over time with unearned revenue adjusted at year-end.

Park passes: Park passes sold by the Department entitle customers to entry to national parks over a designated time. Revenue is recognised over time with unearned revenue adjusted at year-end.

Merchandise: Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably.

Leases: Lease income from rental of land or facilities is recognised over the period of use under AASB 16 *Leases*.

Other: Other User Charges includes T class licence revenue and E class licence revenue. T class licences represent fees to conduct commercial operations within parks managed under the *Conservation and Land Management Act 1984*. The licences are considered low-value and the fees are recognised at a point in time. E class licence revenue are issued to commercial providers to operate in national park and are variable. E class licence revenue is recognised over time.

Fees: Revenue is recognised in accordance with the satisfaction of performance obligations in accordance with the specific contract for service. Depending on the contract fees are recognised at a point in time or over time with reference to the stage of completion of the transaction.

	2022 (\$000)	2021 (\$000)
4.2b) User charges by location/business unit		
Goldfields	16	18
Kimberley	2,346	913
Midwest	4,712	4,741
Parks and Visitor Services ^(a)	1,113	952
Pilbara	5,768	5,011
South Coast	2,630	2,618
South West	1,962	1,993
Swan	5,148	4,916
Warren	2,727	3,756
Wheatbelt	145	101
	26,567	25,019

(a) Parks and Visitor Services is a division which is primarily centrally located and operating from Kensington, WA.

4.2c) Fees by sector		
Private organisations	6,229	6,546
Federal Government	84	30
Local Government	265	332
	6,578	6,908

4.3 Other income		
Mining compensation	4,352	6,073
Insurance refunds ^(a)	2,627	2,082
Forest and beach shack leases	1,330	1,674
Other	856	844
Communication sites	698	731
Workers compensation payroll recoup ^(a)	1,101	863
Publications	248	283
Apiary sites	322	450
Diesel fuel rebate	401	372
Sale of minor assets	72	144
Assets found during the period:		
-Buildings	0	0
-Infrastructure & Plant & Equip	289	246
	12,296	13,762

(a) Recoup of damage, repair costs and workers compensation from the Insurance Commission and Riskcover fund.

Mining compensation: Compensation for land cleared to conduct mining activities on Department land. Revenue is variable consideration under AASB 16 *Leases*. Compensation provided to the Department is based on the expected hectares of land to be cleared with adjustment for actual land cleared. Revenue is recognised on a systematic basis with revenue received in advance held in unearned revenue.

Forest and beach shack leases, communication sites and apiary sites: Lease income from the rental of accommodation, telecommunication towers and land sites are recognised over a period of time on a systematic basis.

	2022	2021
	(\$000)	(\$000)
4.4 Commonwealth grants		
Recurrent	1,260	1,072
Capital	3,124	208
Carbon Credits	1,243	0
	5,627	1,280

Revenue recognition policies for Commonwealth grants is consistent with the policies stated at note 4.1d) for income from other public sector entities.

The department receives Australian Carbon Credit Units (ACCUs) from the Clean Energy Regulator (CER) based on the calculated carbon abated from its carbon farming operation. The credits are recognised at the average ACCU contract price per government auction and held as inventory.

4.5 Other grants

Capital	2,212	176
Recurrent	8,875	11,264
	11,087	11,440

The Department received revenue from a range of private and state granting (note 4.1) entities in 2022. Revenue recognition policies for other grants is consistent with the policies stated at note 4.1 for income from other public sector entities.

4.6 Gains on disposal of non-current assets

<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	816	1,061
Buildings	1	0
Trade-in	0	0
<u>Carrying amount of non-current assets disposed</u>		
Plant, equipment and vehicles	(395)	(315)
Buildings	(86)	(532)
<u>Retirement of lease assets and liabilities</u>		
Net gain/(loss) on retirement of lease asset and liabilities	(6)	(10)
Net gain/(loss)	330	204

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised as profit or loss in the statement of comprehensive income (from the proceeds of sale).

5. Key assets

Assets the Department utilises for economic benefit or service potential

This section includes information regarding the key assets the Department utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Infrastructure, property, plant and equipment	5.1
Right-of-use assets	5.2
Depreciation and impairment	5.3

5.1(a) Infrastructure, property, plant and equipment

Year ended 30 June 2021	Land (\$000)	Buildings (\$000)	Assets under construction (\$000)	Plant, equipment (\$000)	Vehicles (\$000)	Infrastructure (\$000)	Works of art (\$000)	Total (\$000)
1 July 2020								
Gross carrying amount	2,328,325	116,479	31,951	174,567	43,403	108,112	662	2,803,499
Accumulated depreciation	0	0	0	(97,759)	(24,038)	(55,164)	0	(176,961)
Accumulated impairment loss	0	0	0	0	0	0	0	0
Carrying amount at start of period	2,328,325	116,479	31,951	76,808	19,365	52,948	662	2,626,538
Additions	3,110	1,340	30,376	4,750	4,483	3,408	0	47,467
Transfers(a)	95	0	0	1,326	0	0	0	1,421
Transfers between categories	22	356	(8,276)	2,577	2,170	3,147	0	(4)
Assets not previously identified	0	0	0	245	0	0	0	245
Assets classified as held for sale	0	0	0	(11)	0	0	0	(11)
Other disposals	0	(532)	0	(175)	(139)	0	0	(846)
Revaluation increments/(decrements)(c)	145,531	1,067	0	0	0	0	0	146,598
Impairment losses(b)	0	0	0	0	0	0	0	0
Depreciation	0	(6,472)	0	(8,563)	(3,900)	(4,273)	0	(23,208)
Carrying amount at 30 June 2021	2,477,083	112,238	54,051	76,957	21,979	55,230	662	2,798,200

(a) The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The land is transferred to DPLH for sale and the Department accounts for the transfer as a distribution to owner.

(b) Impairment losses are recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written-down to recoverable amount, an impairment loss is recognised as profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income.

(c) Information on fair value measurements is provided in Note 8.3.

5.1(a) Infrastructure, property, plant and equipment (cont.)

Year ended 30 June 2022	Land (\$'000)	Buildings (\$'000)	Assets under construction (\$'000)	Plant, equipment (\$'000)	Vehicles (\$'000)	Infrastructure (\$'000)	Works of art (\$'000)	Total (\$'000)
1 July 2021								
Gross carrying amount	2,477,083	112,238	54,051	177,852	47,771	115,801	662	2,985,458
Accumulated depreciation	0	0	0	(100,895)	(25,792)	(60,571)	0	(187,258)
Accumulated impairment loss	0	0	0	0	0	0	0	0
Carrying amount at start of period	2,477,083	112,238	54,051	76,957	21,979	55,230	662	2,798,200
Additions	1,967	1,368	42,819	3,705	3,551	2,125	0	55,535
Transfers(a)	0	2,975	(17,530)	9,064	1,540	3,508	0	(443)
Transfers between categories	0	0	0	0	0	0	0	0
Assets not previously identified	0	0	0	289	0	0	0	289
Assets classified as held for sale	0	0	0	13	0	0	0	13
Other disposals	0	(86)	0	(275)	(120)	0	0	(481)
Revaluation increments/(decrements)(c)	189,709	18,545	0	0	0	0	0	208,254
Impairment losses(b)	0	0	0	0	0	0	0	0
Depreciation	0	(7,510)	0	(10,335)	(4,619)	(6,291)	0	(28,755)
Carrying amount at 30 June 2022	2,668,759	127,530	79,340	79,418	22,331	54,572	662	3,032,612
Gross carrying amount	2,668,759	127,530	79,340	186,949	51,056	121,434	662	3,235,730
Accumulated depreciation	0	0	0	(107,531)	(28,725)	(66,862)	0	(203,118)
Accumulated Impairment loss	0	0	0	0	0	0	0	0

(a) The Department received nil assets in 2021-22 and \$1.42 million of assets in 2020-21 from other agencies which has been accounted as contributed equity. The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The Land is transferred to DPLH for sale and the Department accounts for the transfer as a distribution to owner.

(b) Recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit and loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income.

(c) Information on fair value measurement is provided in Note 8.3.

Initial recognition

Items of infrastructure, property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of infrastructure, property, plant and equipment and infrastructure costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income.

Asset transferred as part of a machinery of government change are transferred at their fair value.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land; and
- buildings.

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

All other infrastructure, property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2021 by Landgate. The valuations were performed during the year ended 30 June 2022 and recognised at 30 June 2022. In undertaking the revaluation, fair value was determined by reference to market values for land: \$222,926,250 (2021: \$202,951,550) and buildings: \$2,771,500 (2021: \$2,424,200). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

Gain on revaluation of assets: A revaluation increment of \$189.71 million was recognised at 30 June 2022 (2021: \$145.53 million increment recognised). The revaluation increment was recorded in the Statement of Comprehensive Income as a gain on revaluation of land as the Department has previously recognised, in total, \$357.82 million in losses on revaluation of land in the Statement of Comprehensive Income. The Department holds a significant amount of land parcels that are spread across the state and conditions were favourable resulting in an increased value in land holdings.

Revaluation model:

1. Fair value where market-based evidence is available:

The fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

2. Fair value in the absence of market-based evidence:

Buildings are specialised or, where land is restricted: Fair value of land and buildings is determined on the basis of existing use.

Existing use buildings: Fair value is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Where the fair value of buildings is determined on the current replacement cost basis, the

accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Restricted use land: Fair value is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

The most significant assumptions and adjustments in estimating fair value are made in assessing whether to apply the existing use basis to asset in determining estimated economic life. Professional judgment by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

Non-current assets classified as held for sale

Non-current assets (or disposal groups) held for sale are recognised at the lower of carrying amount or fair value less costs to sell, and are disclosed separately from other assets in the Statement of Financial Position. Assets classified as held for sale are not depreciated or amortised.

Most Crown land holdings are vested in Conservation and Parks Commission by the Government. Crown land holdings vested in the Conservation and Parks Commission are included as assets of the Department as they are under the operational control of the Department. The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The Conservation and Parks Commission transfers Crown land and any attaching buildings to DPLH when the land becomes available for sale.

	2022	2021
	(\$000)	(\$000)
5.1.1 Depreciation and impairment		
<u>Property, plant and equipment</u>		
Plant, equipment	10,335	8,563
Vehicles	4,619	3,900
Buildings	7,510	6,472
Infrastructure	6,291	4,273
Total depreciation for the period	28,755	23,208

As at 30 June 2022, there were no indications of impairment to property, plant and equipment or infrastructure.

All surplus assets at 30 June 2022 have either been classified as assets held for sale or have been written-off.

Useful lives

All infrastructure, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include items under operating leases, assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life: years
Buildings	18-20
Plant and equipment, office equipment, furniture, communication, fire protection equipment, aircraft, vessels and computer equipment	4-20
Vehicles	5-14
Infrastructure and recreation and tourism facilities	10-33

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

Non-financial assets, including items of property, plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the department is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal shall not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

5.2 Right-of-use assets

Year ended 30 June 2021	Land (\$000)	Buildings (\$000)	Accommodation ^(b) (\$000)	Plant, equipment (\$000)	Vehicles ^(a) (\$000)	Total (\$000)
At 1 July 2020						
Gross carrying amount	15	159	2,240	88	12,108	14,610
Accumulated depreciation	(1)	(31)	(1,013)	(18)	(3,393)	(4,456)
Carrying amount at start of period	14	128	1,227	70	8,715	10,154
Additions	0	108	1,726	1,422	3,415	6,671
Disposals	0	0	0	0	(27)	(27)
Depreciation	(1)	(37)	(1,279)	(105)	(3,616)	(5,038)
Carrying amount at 30 June 2021	13	199	1,674	1,387	8,487	11,760
Gross carrying amount	15	268	2,941	1,510	14,869	19,603
Accumulated depreciation	(2)	(69)	(1,267)	(123)	(6,382)	(7,843)

(a) Right of use assets represent leases with State Fleet.

(b) In 2021 \$0.66 million (carrying amount) right of use assets from Department of Communities.

5.2 Right-of-use assets (cont.)

Year ended 30 June 2022	Land (\$000)	Buildings (\$000)	Accommodation ^(b) (\$000)	Plant, equipment (\$000)	Vehicles ^(a) (\$000)	Total (\$000)
At 1 July 2021						
Gross carrying amount	15	268	2,941	1,510	14,869	19,603
Accumulated depreciation	(2)	(69)	(1,267)	(123)	(6,382)	(7,843)
Carrying amount at start of period	13	199	1,674	1,387	8,487	11,760
Additions	9	4	2,390	106	3,504	6,013
Disposals	0	0	0	0	(45)	(45)
Depreciation	(2)	(47)	(1,664)	(313)	(3,707)	(5,733)
Carrying amount at 30 June 2022	20	156	2,400	1,180	8,239	11,995
Gross carrying amount	24	272	4,171	1,604	17,345	23,416
Accumulated depreciation	(4)	(116)	(1,771)	(424)	(9,106)	(11,421)

(a) Right of use assets represent leases with State Fleet.

(b) In 2022 \$1.22 million (carrying amount) right of use assets from Department of Communities.

Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets are measured at cost comprising of:

- The amount of initial measurement of lease liability;
- Any lease payments made at or before the commencement date less any lease incentives received;
- Any initial direct costs; and
- Restoration costs, including dismantling and removing the underlying asset.

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 *Investment Property*.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1 *Lease liabilities*.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 5.1.1.

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	2022	2021
	(\$000)	(\$000)
5.2.1 Lease disclosures		
Depreciation expenses of right-of-use assets	5,733	5,038
Interest expense	361	306
Short-term leases (included in other expenditure and employee benefits expenditure) ^(b)	22,638	18,752
Low-value leases (included in other expenditure)	28	22
Income from subleasing right-of-use assets	(842)	(602)
Total amount recognised in the statement of comprehensive income (net)	27,918	23,516
Total lease cash outflow ^(a)	28,308	23,800

(a) Total lease cash outflow includes short-term leases, low-value leases and leases that meet the AASB 16 *Leases* criteria.

(b) Low-value leases included in employee benefits expenditure relates to periodic Government Regional Officer Housing accommodation utilised by Department staff. \$17.37 million (2021: \$13.20 million) in short-term leases relate to aircraft hire and aircraft standby charges.

As at 30 June 2022 there were no indications of impairment to right-of-use assets.

The Department's leasing activities and how these are accounted for:

The Department has leases for vehicles, office and residential accommodation.

The Department has also entered into a Memorandum of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The Department recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1.

6. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Department's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	
Inventories		6.1
Receivables		6.2
Amounts receivable for services		6.3
Other assets		6.4
Payables		6.5
Other liabilities		6.6
6.1 Inventories	2022	2021
	(\$000)	(\$000)
Inventories held for resale:		
Souvenirs	570	589
Inventories held for distribution:		
Publications	517	522
Carbon Credits	1,243	0
Total inventories at end of period	2,330	1,111

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate for each particular class of inventory, with the majority being measured on a first in first out basis.

Publications held for distribution are measured at cost.

Carbon credits are internally generated from carbon farming projects, registered with the Clean Energy Regulator and valued at the average Australian Carbon Credit Unit auction price, in the absence of any committed contractual arrangement. Carbon credits are restated at net realisable value at the end of each reporting period if the average price drops below the recognition price. In the event the credits are sold cost of goods sold is recognised on a first in first out basis.

6.2 Receivables

Current

	2022 (\$000)	2021 (\$000)
Trade receivables	10,923	10,159
Allowance for impairment of receivables	(278)	(177)
GST receivable	2,224	2,598
Accrued revenue	4,346	6,963
Total current receivables	17,215	19,543

Non-current

Accrued revenue	1,327	2,935
Total non-current receivables	1,327	2,935
Total receivables at end of period	18,542	22,478

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

For trade receivables, the Department recognises an allowance for expected credit losses (ECLs) measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Accrued revenue current and non-current includes financial assets linked to capital grant liabilities disclosed in other current liabilities at note 6.6b).

As at 30 June 2022 receivables from other government related entities amounted to \$4.77 million (2021: \$6.15 million).

6.2.1 Movement in the allowance for impairment of trade receivables

Reconciliation of changes in the allowance for impairment of trade receivables:

Opening balance	177	129
Expected credit losses expense	104	53
Amounts written off during the period	(3)	(5)
Allowance for impairment at end of period	278	177

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at Note 8.1(c) 'Financial instruments disclosures'.

The Department does not hold any collateral as security or other credit enhancements for trade receivables.

6.3 Amounts receivable for services (Holding Account)

Current	11,300	10,460
Non-current	254,967	232,230
Total amounts receivable for services at end of period	266,267	242,690

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e. there is no expected credit loss of the holding accounts).

	2022	2021
	(\$000)	(\$000)
6.4 Other assets		
<u>Current</u>		
Prepayments	4,388	3,195
Total current	4,388	3,195

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

6.5 Payables

<u>Current</u>		
Trade payables	8,583	4,229
Accrued expenses	1,985	2,506
Accrued salaries	2,891	2,492
Accrued superannuation	314	624
Parental payment	91	108
Total current	13,864	9,959

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 15-20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight of the reporting period end. The Department considers the carrying amount of accrued salaries to be equivalent to its fair value.

6.6 Other liabilities

<u>Current</u>		
Unearned revenue	6.6a) 9,779	10,416
Capital grant liabilities	6.6b) 3,722	8,946
Total current	13,501	19,362
<u>Non-current</u>		
Unearned revenue	6.6a) 5,540	4,771
Capital grant liabilities	6.6b) 443	443
Total non-current	5,983	5,214
Total other liabilities at end of period	19,484	24,576

6.6a) Unearned revenue

Opening balance	15,187	14,629
Additions	12,554	11,459
Income recognised during the current financial year	(12,422)	(10,901)
Unearned revenue at end of period	15,319	15,187

Unearned revenue includes performance obligations that are yet to be satisfied as at the end of the reporting period under AASB 15 *Contracts with Customers*. For the Department this includes grant or funding agreements that are non-capital in nature which feature performance obligations

that impact the recognition and timing of revenue. Unearned revenue also includes mining compensation for land cleared as variable consideration under AASB 16 *Leases*.

	2022	2021
	(\$000)	(\$000)
6.6b) Capital grant liabilities		
Opening balance	9,389	1,758
Additions	383	8,331
Income recognised during the current financial year ^(a)	(5,607)	(700)
Capital grant liabilities at end of period	4,165	9,389

(a) Income is disclosed as part of capital grants at note 4.1, 4.4 and 4.5.

Capital grant liabilities represent the Department's obligation to acquire or construct non-financial assets that are transferred to the Department through grant or funding agreements. The obligation is satisfied as the asset is constructed or as it is purchased, depending on the asset type. For assets constructed over a period of time income is recognised and the obligation is reduced in line with the capitalisation of costs assigned to the specific job for the grant agreement. Job codes have been historically setup by the Department for specific purpose accounts and utilised to track costs and income. Obligations satisfied at a point in time, for the Department, typically relate to land purchases and it is assumed there is no remaining obligation after purchase.

7. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Department.

	Notes
Lease liabilities	7.1
Finance costs	7.2
Cash and cash equivalents	7.3
Reconciliation of cash	7.3.1
Reconciliation of operating activities	7.3.2
Commitments	7.4
Capital commitments	7.4.1
Other expenditure commitments	7.4.2
7.1 Lease liabilities	
Current	4,738
Non-current	7,226
	11,964
	11,752

Initial measurement

At the commencement date of the lease, the entity recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Department as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;

- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Department in profit or loss in the period in which the condition that triggers those payment occurs.

When a lease contract contains a lease component and a non-lease component, and if the non-lease component is material, the Department accounts for the amount of the non-lease component separately, where practicable, from the lease amount by applying other applicable Standards. Immaterial non-lease component(s) may be included in the lease amount, and accounted for as a single lease, by asset class.

This section should be read in conjunction with note 5.2.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

The Department's leasing activities

The Department's light vehicle fleet is leased through the Department of Finance and represents a liability of \$8.31 million in 2022 (2021: \$8.52 million). Accommodation for regional staff is leased through a mixture of private realtors and Government Regional Officer Housing (GROH) properties leased from private real estate agencies. Accommodation leased through GROH represented a liability of \$1.22 million in 2022 (2021: \$0.67 million). Leases are also arranged for office space, computer equipment and other plant and equipment.

Short-term and low-value leases

Payments associated with short-term and low-value leases are recognised as an expense in the statement of comprehensive income. Short-term leases are leases with a lease term of 12 months or less. Low-value assets are assets that are individually valued less than \$5,000 at cost. This excludes leases with another wholly-owned public sector entity lessor agency. These expenses are included within note 3.3 Other Expenditure.

Potential future cash outflow exposure for leases

The Department's material lease liabilities are with the Department of Finance for light fleet vehicles. The potential exposure for future cash outflows for extension options and termination options not taken into account for lease liabilities is minimal.

Leases with below market terms and conditions

The Department has elected to measure leases at below market terms and conditions at cost. Qualitative information is provided for the Department peppercorn leases as the leases individually do not meet the material threshold for disclosure.

Below Market Leases – Land

The Department has a below market lease for land as part of a joint management arrangement.

Below Market Leases – Airport Hangars

The Department has several below market leases for land and premises for aircraft and operations typically used for firefighting.

	2022 (\$000)	2021 (\$000)
7.2 Finance costs		
Lease interest expense	361	306
Finance costs expensed	361	306
‘Finance cost’ includes the interest component of lease liability repayments.		
7.3 Cash and cash equivalents		
7.3.1 Reconciliation of cash		
<i>Current</i>		
Cash and cash equivalents	9,510	8,995
Restricted cash and cash equivalents		
– Cash amounts in Special Purpose account ^(a)	93,053	73,519
	102,563	82,514
<i>Non-Current</i>		
Restricted cash and cash equivalents		
– Accrued salaries suspense account ^(b)	3,559	2,949
	3,559	2,949
Balance at end of period	106,122	85,463

(a) Cash held in the account is to fund the three special purpose accounts disclosed at note 9.5 ‘Special Purpose Accounts’ and a range of specific purpose accounts.

(b) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

The accrued salaries suspense account consists of amounts paid annually, from agency appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

7.3.2 Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

	Notes	2022 (\$000)	2021 (\$000)
Net cost of services		(126,989)	(155,104)
Non-cash items			
(Gain)/Loss on Revaluation of land	5.1	(189,709)	(145,531)
Depreciation expense	5.1.1,5.2	34,488	28,246
Resourced received	4.1	1,660	1,815
Adjustments for other non-cash items		(290)	(245)
Gain on disposal of non-current assets	4.6	(330)	(204)
(Increase)/decrease in assets			
Current receivables ^(a)		2,537	(6,390)
Inventories		(1,218)	469
Other current assets		(1,195)	(856)
Increase/(decrease) in liabilities			
Current payables and other current liabilities ^(a)		(1,793)	13,697
Provisions		1,853	2,869
Net GST receipts/(payments) ^(b)		374	(1,191)
Net cash provided by/(used in) operating activities		(280,612)	(262,425)

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This is the net GST paid/received, i.e. cash transactions.

7.4 Commitments

7.4.1 Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

Within 1 year	18,630	7,365
Later than 1 year and not later than 5 years	111	0
	18,741	7,365

The totals presented for capital commitments are GST inclusive.

7.4.2 Other expenditure commitments

Other expenditure commitments, being contracts pertaining to bushfire suppression and prescribed burning at the end of the reporting period but not recognised as liabilities, are payable as follows:

Within 1 year	19,623	13,082
Later than 1 year and not later than 5 years	54,012	20,280
	73,635	33,362

The totals presented for other expenditure commitments are GST inclusive.

8. Risks and contingencies

This note sets out the key risk management policies and measurement techniques of the Department.

	Notes
Financial risk management	8.1
Contingent assets and liabilities	8.2
Contingent liabilities	8.2.1
Fair value measurements	8.3

8.1 Financial risk management

Financial instruments held by the Department are cash and cash equivalents, restricted cash and cash equivalents, receivables and payables. The Department has limited exposure to financial risks. The Department's overall risk management program focuses on managing the risks identified below.

(a) Summary of risks and risk management

Credit risk

Credit risk arises when there is the possibility of the Department's receivables defaulting on their contractual obligations resulting in financial loss to the Department.

Credit risk associated with the Department's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, the Department trades only with recognised, creditworthy third parties. The Department has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Department's exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when the Department is unable to meet its financial obligations as they fall due.

The Department is exposed to liquidity risk through its trading in the normal course of business.

The Department has appropriate procedures to manage cash flows including drawdown of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks (for example, equity securities or commodity prices changes). The Department's exposure to market risk for changes in interest rates relate primarily to the short-term deposits and cash and cash equivalents.

Other than as detailed in the interest rate sensitivity analysis table at Note 8.1(e), the Department is not exposed to interest rate risk as it has no borrowings.

(b) Categories of financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2022	2021
	(\$000)	(\$000)
Financial assets		
Cash and cash equivalents	9,510	8,995
Restricted cash and cash equivalents	96,612	76,468
Financial assets at amortised cost ^(a)	282,585	262,570
Total financial assets	388,707	348,033
Financial liabilities		
Financial liabilities measured at amortised cost ^(b)	25,828	21,711
Total financial liability	25,828	21,711

(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(b) The amount of financial liabilities at amortised cost excludes GST recoverable from the ATO (statutory payable).

(c) Credit risk exposure

The following table details the credit risk exposure on the Department's trade receivables using a provision matrix.

		Days past due			
	Current	<30 days	31-60 days	61-90 days	>91 days
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
30 June 2022					
Expected credit loss rate	1.28%	3.14%	4.39%	5.00%	10.27%
Estimated total gross carrying amount at default	7,792	429	1,806	118	779
Expected credit losses	(100)	(13)	(79)	(6)	(80)
	10,923				
	(278)				
30 June 2021					
Expected credit loss rate	0.87%	4.78%	3.37%	7.01%	12.68%
Estimated total gross carrying amount at default	8,749	440	429	58	485
Expected credit losses	(76)	(21)	(14)	(4)	(62)
	10,159				
	(177)				

(d) Liquidity risk and interest rate exposure

The following table details the Department's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

	Interest rate exposure and maturity analysis of financial assets and financial liabilities									
	Interest rate exposure				Maturity dates					
	Weighted average effective interest rate %	Carrying amount (\$'000)	Fixed interest rate (\$'000)	Variable interest rate (\$'000)	Non-interest bearing (\$'000)	Nominal amount (\$'000)	Up to 1 month (\$'000)	1-3 months to 1 year (\$'000)	1-5 years (\$'000)	More than 5 years (\$'000)
2022										
<u>Financial assets</u>										
Cash and cash equivalents	0.50	9,510	0	9,510	0	9,510	9,510	0	0	0
Restricted cash and cash equivalents	0.50	96,612	0	96,612	0	96,612	96,612	0	0	0
Receivables ^(a)		16,318	0	0	16,318	16,318	13,145	718	1,128	1,327
Amounts receivable for services		266,267	0	0	266,267	266,267	1,071	1,785	8,444	45,200
		388,707	0	106,122	282,585	388,707	120,338	2,503	9,572	46,527
<u>Financial liabilities</u>										
Payables		13,864	0	0	13,864	13,864	13,864	0	0	0
Lease liabilities ^(b)	3.13	11,964	11,964	0	0	11,964	437	863	3,438	7,109
		25,828	11,964	0	13,864	25,828	14,301	863	3,438	7,109

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

(b) The amount of lease liabilities includes \$1.22 m from leased buildings with Department of Communities as part of the Government Regional Officer Housing (GROH) program and \$8.31 m from leased vehicles.

(d) Liquidity risk and interest rate exposure (cont.)

	Interest rate exposure and maturity analysis of financial assets and financial liabilities				Maturity dates					
	Weighted average interest rate %	Interest rate exposure			Nominal amount (\$'000)	Up to 1 month (\$'000)	1-3 months to 1 year (\$'000)	3 months to 1 year (\$'000)	1-5 years (\$'000)	More than 5 years (\$'000)
Carrying amount (\$'000)		Fixed interest rate (\$'000)	Variable interest rate (\$'000)	Non-interest bearing (\$'000)						
2021										
<u>Financial assets</u>										
Cash and cash equivalents	0.32	8,995	0	8,995	8,995	0	0	0	0	0
Restricted cash and cash equivalents	0.32	76,468	0	76,468	76,468	0	0	0	0	0
Receivables ^(a)		19,880	0	19,880	19,880	513	4,862	2,935	0	0
Amounts receivable for services		242,690	0	242,690	242,690	990	1,650	7,820	45,200	187,030
		348,033	0	85,463	262,570	98,023	2,163	12,682	48,135	187,030
<u>Financial liabilities</u>										
Payables		9,959	0	9,959	9,959	0	0	0	0	0
Lease liabilities ^(b)	2.81	11,752	11,752	0	11,752	397	782	3,104	7,349	120
		21,711	11,752	0	21,711	10,356	782	3,104	7,349	120

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

(b) The amount of lease liabilities includes \$0.67m from leased buildings with Department of Communities as part of the Government Regional Officer Housing (GROH) program and \$8.52m from leased vehicles.

(e) Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Department's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount (\$000)	-100 basis points		+100 basis points	
		Surplus (\$000)	Equity (\$000)	Surplus (\$000)	Equity (\$000)
2022					
<u>Financial assets</u>					
Cash and cash equivalents	9,510	(95.10)	(95.10)	95.10	95.10
Restricted cash and cash equivalents	96,612	(966.12)	(966.12)	966.12	966.12
Total increase/(decrease)		<u>(1,061.22)</u>	<u>(1,061.22)</u>	<u>1,061.22</u>	<u>1,061.22</u>
	Carrying amount (\$000)	-100 basis points		+100 basis points	
		Surplus (\$000)	Equity (\$000)	Surplus (\$000)	Equity (\$000)
2021					
<u>Financial assets</u>					
Cash and cash equivalents	8,995	(89.95)	(89.95)	89.95	89.95
Restricted cash and cash equivalents	76,468	(764.68)	(764.68)	764.68	764.68
Total increase/(decrease)		<u>(854.63)</u>	<u>(854.63)</u>	<u>854.63</u>	<u>854.63</u>

8.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

The Department has nil contingent assets (2021: nil contingent assets).

8.2.1 Contingent liabilities

The following contingent liabilities are excluded from the liabilities included in the financial statements:

Litigation and arbitration in progress

The Department has 2 litigation claims against it amounting to \$2,063,677 covered by the Department's general liability insurance policy. The Department has denied liability and any legal claim will be defended. The Department also has a matter being considered by the Industrial Relations Commission with the possible outcome being a payment of \$70,000 if the claimant is successful.

Native title determinations

The Department's land is subject to a number of native title determinations. The financial effect of these native title determinations and any contingent compensation liability has not been determined and cannot be estimated at this time.

Contaminated sites

Under the *Contaminated Sites Act 2003*, the Department is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites based on the risk to human health, the environment and environmental values. Where sites are classified as *contaminated – remediation required* or *possibly contaminated – investigation required*, the Department may have a liability in respect of investigation or remediation expenses.

The Department has 1 site classified as *contaminated – remediation required*, 4 sites classified as *contaminated – restricted use* and 80 sites classified as *possibly contaminated – investigation required*. It is not practicable to estimate the potential financial effect or to identify the uncertainties relating to the amount or timing of any outflows in relation to these sites. Whilst there is no possibility of reimbursement of any future expenses that may be incurred in the remediation of these sites, the Department may apply for funding from the Contaminated Sites Management Account to undertake further investigative work or to meet remediation costs that may be required.

8.3 Fair value measurement

Assets measured at fair value:				Fair value at end of period
2022	Level 1	Level 2	Level 3	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)
Land (Note 5.1)	0	222,926	2,445,833	2,668,759
Buildings (Note 5.1)	0	2,682	124,848	127,530
	0	225,608	2,570,681	2,796,289

Assets measured at fair value:				Fair value at end of period
2021	Level 1	Level 2	Level 3	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)
Land (Note 5.1)	0	202,952	2,274,131	2,477,083
Buildings (Note 5.1)	0	2,424	109,814	112,238
	0	205,376	2,383,945	2,589,321

There were no transfers between Levels 1, 2 or 3 during the previous period.

Valuation techniques to derive Level 2 fair values

Level 2 fair values of land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable land and buildings (office accommodation) in close proximity is used to determine price per square metre.

Non-current assets held for sale have been written down to fair value less costs to sell. Fair value has been determined by reference to market evidence of sales prices of comparable assets.

Fair value measurements using significant unobservable inputs (Level 3)

2022	Land (\$000)	Buildings (\$000)
Fair value at start of period	2,274,131	109,814
Additions	1,967	4,343
Revaluation increments/(decrements) recognised in Profit or Loss	169,735	0
Revaluation increments/(decrements) recognised in Other Comprehensive Income	0	18,111
Transfers from/(to) Level 2	0	0
Disposals	0	(86)
Depreciation expense	0	(7,334)
Fair value at end of period	2,445,833	124,848
Total gains or losses for the period included in profit or loss, under 'Other Gains'		

2021	Land (\$000)	Buildings (\$000)
Fair value at start of period	2,131,129	114,119
Additions	3,205	1,695
Revaluation increments/(decrements) recognised in Profit or Loss	139,457	0
Revaluation increments/(decrements) recognised in Other Comprehensive Income	0	860
Transfers from/(to) Level 2	340	0
Disposals	0	(532)
Depreciation expense	0	(6,328)
Fair value at end of period	2,274,131	109,814
Total gains or losses for the period included in profit or loss, under 'Other Gains'		

Valuation processes

There were no changes in valuation techniques during the period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's instructions require valuations of land and buildings to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

Land (Level 3 fair values)

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility is selected by Landgate and represents the application of a significant Level 3 input in this valuation methodology. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

Buildings (Level 3 fair values)

Fair value for existing use specialised buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input, consumed economic benefit/obsolescence of asset which is estimated by Landgate. The fair value measurement is sensitive to the estimate of consumption/obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on an existing use basis. The existing use basis recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

9. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Impact of Australian standards	9.1
Future impact of Australian standards issued not yet operative	9.1.1
Key management personnel	9.2
Related party transactions	9.3
Affiliated bodies	9.4
Special purpose accounts	9.5
Remuneration of auditors	9.6
Equity	9.7
Supplementary financial information	9.8

9.1 Impact of Australian standards

9.1.1 Future impact of Australian Accounting Standards issued not yet operative

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements or by an exemption from TI 1101. Where applicable, the Department plans to apply the following Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
AASB 17	<p><i>Insurance Contracts</i></p> <p>This Standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts.</p> <p><i>The Department has not assessed the impact of the Standard.</i></p>	1 Jan 2023
AASB 2020-1	<p><i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i></p> <p>This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.</p> <p><i>These is no financial impact.</i></p>	1 Jan 2023
AASB 2020-3	<p><i>Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments</i></p> <p>This Standard amends: (a) AASB 1 to simplify the application of AASB 1; (b) AASB 3 to update a reference to the Conceptual Framework for Financial Reporting; (c) AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability; (d) AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset; (e) AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making; and (f) AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value.</p> <p><i>There is no financial impact.</i></p>	1 Jan 2022
AASB 2020-6	<p><i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</i></p>	1 Jan 2022

	<p>This Standard amends AASB 101 to defer requirements for the presentation of liabilities in the statement of financial position as current or non-current that were added to AASB 101 in AASB 2020-1.</p> <p><i>There is no financial impact.</i></p>	
AASB 2021-2	<p><i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</i></p> <p>This Standard amends: (a) AASB 7, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements; (b) AASB 101, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (c) AASB 108, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates; (d) AASB 134, to identify material accounting policy information as a component of a complete set of financial statements; and (e) AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.</p> <p><i>There is no financial impact.</i></p>	1 Jan 2023
AASB 2021-6	<p><i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards</i></p> <p>This standard amends This standard amends: (a) AASB 1049, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (b) AASB 1054 to reflect the updated accounting policy terminology used in AASB 101 Presentation of Financial Statements; and (c) AASB 1060 to required entities to disclose their material accounting policy information rather than their significant accounting policy and to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements</p> <p>There is no financial impact.</p>	1 Jan 2023
AASB 2021-7	<p><i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</i></p> <p>This standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associated or joint venture. The standard also includes editorial corrections</p> <p>There is no financial impact.</p>	1 Jan 2022

9.2 Key management personnel

The Department has determined key management personnel to include Cabinet Ministers and senior officers of the Department. The Department does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Department for the reporting period are presented within the following bands:

Compensation band (\$)	2022	2020
410,001 – 420,000	1	1
270,001 – 280,000	1	1
260,001 – 270,000	0	0
230,001 – 240,000	2	2
220,001 – 230,000	2	2
210,001 – 220,000	0	0
200,001 – 210,000	1	1
	2022	2020
	(\$000)	(\$000)
Short-term employee benefits	1,438	1,444
Post-employment benefits	205	200
Other long-term benefits	164	164
Termination benefits	0	0
Total compensation of senior officers	1,807	1,808

Total compensation includes the superannuation expense incurred by the Department in respect of senior officers.

9.3 Related party transactions

The Department is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Department include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and statutory authorities, including related bodies that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures, of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Significant transactions with Government-related entities

In conducting its activities, the Department is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all departments. Such transactions include:

- superannuation payments to GESB (Note 3.1(a));
- grants and subsidies to the Botanic Gardens and Parks Authority, Zoological Park Authority, Rottnest Island Authority, Department of Water and Environmental Regulation, Western Australian Museum and Department of Finance (Note 3.2);
- supplies and services transactions with government related entities (Note 3.3);

- operating leases on motor vehicles, other lease, rental and hire expense transactions with State Fleet and Department of Fire and Emergency (Note 3.3);
- accommodation expense transactions with the Department of Finance and Department of Primary Industries and Regional Development (Note 3.3);
- income from State Government (Note 4.1);
- services received free of charge from other State government agencies (Note 4.1);
- services rendered and user fees charged by the Department to other government agencies (Note 4.2);
- insurance payments from the Insurance Commission and Riskcover fund (Note 4.3);
- other grants and contributions received from other state government agencies (Note 4.5);
- right-of-use assets representing State Fleet leases for motor vehicles and accommodation leased through the Department of Communities (Note 5.2);
- lease liabilities with Department of Communities and State Fleet (Note 7.1);
- equity contribution (Note 9.7);
- Royalties for Regions Fund (Note 4.1) and equity injections from Royalties for Regions Funds (Note 9.7); and
- remuneration for services provided by the Auditor General (Note 9.6).

Significant outstanding balances with government related entities

Significant balances include:

- receivables from government related entities (Note 6.2);
- unearned revenue from the Department of Planning, Lands and Heritage (Note 6.6).

Material transactions with other related parties

Outside of normal citizen type transactions with the Department, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

9.4 Affiliated bodies

The following government affiliated body received more than half its funding and resources from the Department but is not subject to operational control by the Department.

	2022	2021
	(\$000)	(\$000)
Conservation and Parks Commission	353	396
Balance at end of period	353	396

9.5 Special purpose accounts

Biodiversity Conservation Account ^(a)

The purpose of the account is to fund scientific research relating to flora and fauna.

	2022	2021
	(\$000)	(\$000)
Balance at start of period	648	596
Receipts	54	53
Payments	0	(1)
Balance at end of period	702	648

Barrow Island Net Conservation Benefit Account ^(b)

The purpose of the account is to fund ongoing programs that will provide demonstrable and sustainable additions to or improvements in biodiversity conservation values of Western Australia targeting, where possible, the biodiversity conservation values affected or occurring in similar bioregions to Barrow Island.

	2022	2021
	(\$000)	(\$000)
Balance at start of period	1,883	2,353
Receipts	2,443	2,452
Payments	(2,492)	(2,922)
Balance at end of period	1,834	1,883

National Parks Essential Works Account ^(c)

The purpose of this account is to hold net proceeds in respect of forest produce taken or received under section 99A *Conservation and Land Management Act 1984* and from which moneys shall be applied only for the purposes of land to which Division 2 of VIII of the *Conservation and Land Management Act 1984* applies.

There were no transactions through the account for the reporting period. The account had a zero balance at the end of the reporting period.

(a) Established under section 16(1)(b) of *Financial Management Act 2006*.

(b) Established under section 16(1)(b) of *Financial Management Act 2006*.

(c) Established under section 69(2) of the *Conservation and Land Management Act 1984*.

9.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

Auditing the accounts, financial statements, controls, and key performance indicators	322	313
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	2022	2021
	(\$000)	(\$000)
9.7 Equity		
<u>Contributed equity</u>		
Balance at start of period	3,152,973	3,115,096
<i>Contributions by owners</i>		
Capital appropriation	48,950	41,694
<i>Other contributions by owners</i>		
Royalties for Regions Fund – Regional Infrastructure and Headworks Account	13,638	13,544
Royalties for Regions Fund – Regional Community Services Account	179	0
<i>Transfer of net assets from other agencies</i>		
Department of Planning, Lands and Heritage	0	95
Department of Water and Environmental Regulation	0	1,326
Total contributions by owners	3,215,740	3,171,755
<i>Distributions to owners</i>		
Transfer of net assets to other agencies:		
Treasury	(3,110)	(8,187)
Rottnest Island Authority	(14,300)	(5,800)
Zoological Parks Authority	(2,656)	(3,354)
Botanic Gardens and Parks Authority	(95)	(1,441)
Total distributions to owners	(20,161)	(18,782)
Total contributed equity at end of period	3,195,579	3,152,973
<u>Asset revaluation surplus</u>		
Balance at the start of period	42,369	41,302
Net revaluation increments/(decrements):		
Land	0	0
Buildings	18,545	1,067
Total asset revaluation surplus at end of period	60,914	42,369
<u>Accumulated surplus</u>		
Balance at start of period	(122,196)	(273,934)
Result for the period	215,318	151,738
Total accumulated surplus at end of period	93,122	(122,196)

9.8 Supplementary financial information

(a) Write-offs

During the financial year, \$3,083 (2021: \$5,159) was written off as bad debts and \$100,261 (2021: \$87,641) of the Department's asset and public property register under the authority of:

	2022	2021
	(\$000)	(\$000)
The Accountable Authority	103	93
The Minister	0	0
Executive Council	0	0
Balance at end of period	103	93

The amount approved for write off during the year of \$100,261 (2021: \$87,641) relates to losses through theft, defaults and other causes disclosed at note 9.8(b) below.

(b) Losses through theft, defaults and other causes

Losses of public money and other property through theft or default	100	88
Amounts recovered	0	0
Balance at end of period	100	88

10. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Explanatory statement for controlled operations	10.1
Explanatory statement for administered items	10.2

10.1 Explanatory statement for controlled operations

All variances between estimates (original budget) and actual results for 2022, and between the actual results for 2022 and 2021 are shown below. "2022 Estimate" refers to the Department's (excluding Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest Island Authority) budget estimates. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of Total Cost of Services for the Statements of Comprehensive Income and Statement of Cash Flows; and Total Assets for the Statement of Financial Position.

10.1.1 Statement of Comprehensive Income Variances

	Variance note	Estimate 2022 (\$000)	Actual 2022 (\$000)	Actual 2021 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2022 and 2021 (\$000)
Expenses						
Employee benefits expense		187,998	188,004	180,175	6	7,829
Supplies and services	1, A	100,038	89,264	77,697	(10,774)	11,567
Depreciation expense	B	34,132	34,488	28,246	356	6,242
Accommodation expenses		3,817	3,520	3,326	(297)	194
Grants and subsidies	2, C	13,574	37,207	47,165	23,633	(9,958)
Other expenses	D	27,683	26,947	22,601	(736)	4,346
Finance costs		459	361	306	(98)	55
Total cost of services		367,701	379,791	359,516	12,090	20,275
Income						
Revenue						
User charges and fees	3	28,474	33,145	31,927	4,671	1,218
Commonwealth grants	E	6,022	5,627	1,280	(395)	4,347
Other grants		12,075	11,087	11,440	(988)	(353)
Interest income		1,988	608	268	(1,380)	340
Other income		11,413	12,296	13,762	883	(1,466)
Gain on disposal of non-current assets		0	330	204	330	126
Total Income		59,972	63,093	58,881	3,121	4,212

	Variance Note	Estimate 2022 (\$000)	Actual 2022 (\$000)	Actual 2021 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2022 and 2021 (\$000)
Gains/(Loss) on revaluation of assets						
	4	0	189,709	145,531	189,709	44,178
		0	0	0	0	0
		0	189,709	145,531	189,709	44,178
NET COST OF SERVICES						
		307,729	126,989	155,104	(180,740)	(28,115)
Income from State Government						
	5	256,647	286,237	267,505	29,590	18,732
	6	21,276	26,061	25,889	4,785	172
		1,493	1,660	1,815	167	(155)
	7, F	35,134	28,349	11,633	(6,785)	16,716
		314,550	342,307	306,842	27,757	35,465
		6,821	215,318	151,738	208,497	63,580
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
		0	18,545	1,067	18,545	17,478
		0	18,545	1,067	18,545	17,478
		6,821	233,863	152,805	227,042	81,058

Major Estimate and Actual (2022) Variance Narratives

1. Supplies and services is under estimates by \$10.77 million (10.77%) due to deferral of expenditure on the Aboriginal Ranger Program, Yamatji Nation Regional Agreement, Pila Nature Reserve and the Plan for Our Parks initiative.
2. Grants and subsidies exceeded estimates by \$23.63 million (174.10%) mainly due to payment of annual grants (appropriation) to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority which is not factored in the budget.
3. User charges and fees exceeded estimates by \$4.67 million (16.40%) mainly due to increased park passes and camping activity.
4. Gain on revaluation of assets exceeded estimates by \$189.71 million due to the increase in the value of land assessed by the Valuer General.
5. Service appropriation exceeded estimates by \$29.59 million (11.53%) due to receipt of appropriation for Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority. Additional appropriation was received by the Department as part of supplementary funding for 2021-22 received to cover additional bushfire suppression costs.
6. Income from other public sector entities exceeded estimates by \$4.79 million (22.49%) mainly due to payment for corporate services (payroll and IT) from Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.
7. Royalties for Regions Fund is under estimates by \$6.79 million (19.31%) due to less funds being drawn down than expected.

Major Actual (2022) and Comparative (2021) Variance Narratives

- A. Supplies and services increased by \$11.57 million (14.89%) due to increased spending on Plan for Our Parks Initiatives and joint management agreements of conservation estate.
- B. Depreciation increase of \$6.24 million (22.10%) due to increased expenditure on parks infrastructure.
- C. Grants and Subsidies decreased by \$9.96 million (21.11%) due to lower appropriation passed on to Statutory Authorities such as grants in relation to the impact of COVID-19 on revenue that was transferred in 2020-21.
- D. Other expenses increased by \$4.35 million (19.23%) due to increased aircraft hire.
- E. Commonwealth grants increased by \$4.35 million (339.61%) due to recognition of income in line with capital expenditure for the Digital Environment Assessment Program and COVID-19 Recovery and Relief program. Carbon credits issued for carbon farming projects were also recognised as grants.
- F. Royalties for Regions Fund increased by \$16.72 million (143.69%) due to funds being drawn for projects such as the Aboriginal Ranger Program, joint management of conservation estate and Plan for Our Parks initiatives.

10.1.2 Statement of Financial Position Variances

	Variance note	Estimate 2022 (\$000)	Actual 2022 (\$000)	Actual 2021 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2022 and 2021 (\$000)
ASSETS						
<u>Current Assets</u>						
Cash and cash equivalents		11,447	9,510	8,995	(1,937)	515
Restricted cash and cash equivalents		62,271	93,053	73,519	30,782	19,534
Inventories		1,581	2,330	1,111	749	1,219
Receivables		6,540	17,215	19,543	10,675	(2,328)
Amounts receivable for services		11,300	11,300	10,460	0	840
Other current assets		7,158	4,388	3,195	(2,770)	1,193
Non-current assets held for sale		44	44	56	0	(12)
Total Current Assets		100,341	137,840	116,879	37,499	20,961
<u>Non-Current Assets</u>						
Restricted cash and cash equivalents		3,849	3,559	2,949	(290)	610
Receivables		2,105	1,327	2,935	(778)	(1,608)
Amounts receivable for services		255,062	254,967	232,230	(95)	22,737
Infrastructure, property, plant and equipment	1	2,691,107	3,032,612	2,798,200	341,505	234,412
Right-of-use assets		10,487	11,995	11,760	1,508	235
Total Non-Current Assets		2,962,610	3,304,460	3,048,074	341,850	256,386
TOTAL ASSETS		3,062,951	3,442,300	3,164,953	379,349	277,347
<u>LIABILITIES</u>						
<u>Current Liabilities</u>						
Payables		3,333	13,864	9,959	10,531	3,905
Lease liabilities		4,955	4,738	4,283	(217)	455
Employee related provisions		37,195	39,739	38,021	2,544	1,718
Other current liabilities		14,572	13,501	19,362	(1,071)	(5,861)
Total Current Liabilities		60,055	71,842	71,625	11,787	217

	Variance note	Estimate 2022 (\$000)	Actual 2022 (\$000)	Actual 2021 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2022 and 2021 (\$000)
<u>Non-Current Liabilities</u>						
Lease liabilities		5,679	7,226	7,469	1,547	(243)
Employee related provisions		7,007	7,634	7,499	627	135
Other non-current liabilities		5,375	5,983	5,214	608	769
Total Non-Current Liabilities		18,061	20,843	20,182	2,782	661
TOTAL LIABILITIES		78,116	92,685	91,807	14,569	878
NET ASSETS						
<u>EQUITY</u>						
Contributed equity		3,206,228	3,195,579	3,152,973	(10,649)	42,606
Reserves		41,302	60,914	42,369	19,612	18,544
Accumulated surplus/(deficit)		(262,695)	93,122	(122,196)	355,817	215,318
TOTAL EQUITY		2,984,835	3,349,615	3,073,146	364,780	276,468

Major Estimate and Actual (2022) Variance Narratives

1. Infrastructure, property, plant and equipment increased by \$341.51 million against estimates due to the gain on revaluation in the value of land assessed by the Valuer General. In 2022 the gain on revaluation was \$189.71 million and in 2021 the gain on revaluation was \$145.53 million with the 2021 gain not being accounted for in the 2022 estimate.

10.1.3 Statement of Cash Flows Variances		Variance note	Estimate 2022 (\$000)	Actual 2022 (\$000)	Actual 2021 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2022 and 2021 (\$000)
<u>CASH FLOWS FROM STATE GOVERNMENT</u>							
		1	222,515	252,200	233,463	29,685	18,737
		2, A	32,062	48,950	41,694	16,888	7,256
			10,460	10,460	9,782	0	678
		3	0	(20,161)	(18,782)	(20,161)	(1,379)
		4	21,276	27,693	25,382	6,417	2,311
		5, B	56,267	42,166	25,178	(14,101)	16,988
			342,580	361,308	316,717	18,728	44,591
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>							
		6, C	(187,726)	(186,061)	(175,975)	1,665	(10,086)
			(98,915)	(84,468)	(71,722)	14,447	(12,746)
			(4,060)	(3,520)	(3,326)	540	(194)
		7, D	(12,959)	(37,207)	(47,165)	(24,248)	9,958
		8	(11,322)	(17,097)	(14,847)	(5,775)	(2,250)
			0	0	(268)	0	268
		E	(27,690)	(28,848)	(22,585)	(1,158)	(6,263)
			(459)	(361)	(306)	98	(55)
		F	28,986	32,483	29,262	3,497	3,221
			749	1,668	5,707	919	(4,039)
			1,988	415	294	(1,573)	121
			5,500	5,892	5,696	392	196

	Variance Note	Estimate 2022 (\$000)	Actual 2022 (\$000)	Actual 2021 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2022 and 2021 (\$000)
GST receipts from taxation authority	9	5,827	11,579	8,228	5,752	3,351
Other receipts		24,938	24,913	24,582	(25)	331
Net cash provided by/(used in) operating activities		(275,143)	(280,612)	(262,425)	(5,469)	(18,187)
CASH FLOWS FROM INVESTING						
ACTIVITIES						
<u>Payments</u>						
Purchase of non-current physical assets	10, G	(74,690)	(55,092)	(47,464)	19,598	(7,628)
<u>Receipts</u>						
Proceeds from sale of non-current physical assets		500	817	1,061	317	(244)
Net cash provided by/(used in) investing activities		(74,190)	(54,275)	(46,403)	19,915	(7,872)
CASH FLOWS FROM FINANCING						
ACTIVITIES						
<u>Payments</u>						
Principal repayments of lease liabilities		(4,798)	(5,762)	(5,017)	(964)	(745)
Net cash provided by/(used in) financing activities		(4,798)	(5,762)	(5,017)	(964)	(745)

	Variance Note	Estimate 2022 (\$000)	Actual 2022 (\$000)	Actual 2021 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2022 and 2021 (\$000)
Net increase/(decrease) in cash and cash equivalents		(11,551)	20,659	2,872	32,210	17,787
Cash and cash equivalents at the beginning of the period		89,118	85,463	82,591	(3,655)	2,872
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		77,567	106,122	85,463	28,555	20,659

Major Estimate and Actual (2022) Variance Narratives

1. Service appropriation exceeded estimates by \$29.69 million (13.34%) due to receipt of appropriation for Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority. Additional appropriation was received by the Department as part of supplementary funding for 2021-22 received to cover additional bushfire suppression costs.
2. Capital appropriations exceeded estimates by \$16.89 million (52.67%) due to receipt of appropriation for Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.
3. Non-retained revenue distributed to owner exceeded estimates by \$20.16 million due to distribution of capital appropriation to statutory authorities and repayments to Treasury.
4. Funds from other public sector entities exceeded estimates by \$6.42 million (30.16%) due to payments from Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority for bureau services which is not factored in the budget.
5. Royalties for Regions Fund is under estimates by \$14.10 million (25.06%) due to lower drawdowns than expected.
6. Supplies and Services is under estimates by \$14.45 million (14.61%) partly due to deferral of expenditure on the Aboriginal Ranger Program, Yamaji Nation Regional Agreement, Pila Nature Reserve and the Plan for Our Parks initiative.
7. Grants and subsidies exceeded estimates by \$24.25 million (187.11%) due to payment of annual grants (appropriation) to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.
8. GST payments on purchases exceeded estimates by \$5.78 million (51.01%) due to higher expenditure on operations such as Plan for Our Parks Initiatives and joint management arrangements related to conservation estate that have raised the typical GST credits above the department's baseline in estimates.
9. GST receipts from taxation authority exceeded estimates by \$5.75 million (98.71%) due to higher GST credits earned from higher expenditure on operations.
10. Purchase of non-current physical assets is under estimates by \$19.60 million (26.24%) due to underspends in the Royalties for Regions capital program and WA Recovery program.

Major Actual (2022) and Comparative (2021) Variance Narratives

- A. Capital appropriations increased by \$7.26 million (17.40%) due to increased capital appropriation for infrastructure upgrades transferred to Rottnest Island Authority.
- B. Royalties for Regions Fund increased by \$16.99 million (67.47%) due to funds being drawn for projects such as the Aboriginal Ranger Program, joint management of conservation estate and Plan for Our Parks.
- C. Supplies and Services increased by \$12.75 million (17.77%) partly due to increased spending on Plan for Our Parks Initiatives and joint management agreements of conservation estate.
- D. Grants and subsidies decreased by \$9.96 million (21.11%) due to lower appropriation passed on to Statutory Authorities such as grants in relation to the impact of COVID-19 on revenue that was transferred in 2020-21.
- E. Other payments have increased by \$6.26 million (27.73%) due to increased aircraft hire.
- F. Commonwealth grants have decreased by \$4.04 million (70.77%) partly due to COVID-19 Recovery and Relief funding received in 2020-21.
- G. Purchase of non-current physical assets have increased by \$7.63 million (16.07%) partly due to the department's expanded asset investment program with funding in 2021-22 for election commitments, park infrastructure investment and upgrades and Plan for Our Parks Initiatives.

10.2.1 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions as an agent of the government, as detailed in the administered schedules.

All variances between estimates (original budget) and actual results for 2022, and between the actual results for 2022 and 2021 are shown below. Narratives are provided for key major variances which vary by more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of total Administered Income.

	Variance note	Estimate 2022 (\$'000)	Actual 2022 (\$'000)	Actual 2021 (\$'000)	Variance between estimate and actual (\$'000)	Variance between actual results for 2022 and 2021 (\$'000)
INCOME FROM ADMINISTERED ITEMS						
<u>Income</u>						
For transfer:						
	1),A	30	94	58	64	36
		30	94	58	64	36
<u>Expenses</u>						
	2),B	0	40,039	56,097	40,039	(16,058)
		30	94	58	64	36
		30	40,133	56,155	40,103	(16,022)
		0	(40,039)	(56,097)	40,039	(16,058)

^(a) Biological assets represent native forest and wild sandalwood.

^(b) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

Major estimate and actual (2022) variance narratives

- 1) Regulatory fees are \$64k (213%) higher than estimates partly due to more infringement notices issued than estimated and the transfer of proceeds of sale of seized and forfeited fauna to Treasury.
- 2) Native forest and sandalwood biological assets are measured at fair value in accordance with AASB 141 Agriculture with a valuation conducted at the end of the reporting period. The fair value of native forest has been revalued to nil and is partly due to the decision to limit commercial native forest logging in the next Forest Management Plan 2023-2033 to thinning and clearance of trees for approved mining conditions.

Major actual (2022) and comparative (2021) variance narratives

- A. Regulatory fees are \$36k (62%) higher than prior year partly due to the transfer of proceeds of sale of seized and forfeited fauna to Treasury.
- B. Native forest and sandalwood biological assets are measured at fair value in accordance with AASB 141 Agriculture with a valuation conducted at the end of the reporting period. The fair value of native forest has been revalued to nil and is partly due to the decision to limit commercial native forest logging in the next Forest Management Plan 2023-2033 to thinning and clearance of trees for approved mining conditions.

Audited key performance indicators

Certification of key performance indicators

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Biodiversity, Conservation and Attractions' performance, and fairly represent the performance of the Department of Biodiversity, Conservation and Attractions for the financial year ended 30 June 2022.



Mark Webb PSM
Accountable Authority

15 September 2022

KEY PERFORMANCE INDICATORS

Outcome-Based Management Structure

Government goal	Desired outcomes	Services and performance indicators*
Growing Our Communities: Protecting our environment with thriving suburbs and regions.	1. Community enjoyment, appreciation and understanding of attractions under the Department's care.	<p>4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark</p> <p>Key effectiveness indicator: 1. Average level of visitor satisfaction in the Swan and Canning Riverpark</p> <p>Key efficiency indicator KPI 4.1 Average cost per hectare in the Swan and Canning Riverpark</p> <p>5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters</p> <p>Key effectiveness indicator: 2. Average level of visitor satisfaction in national parks and other lands and waters</p> <p>Key efficiency indicator KPI 5.1 Average cost per hectare in national parks and other lands and waters</p>
	2. Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions.	<p>6. Conserving Habitats, Species and Ecological Communities</p> <p>Key effectiveness indicators: 1. Proportion of critically endangered and endangered species and ecological communities that have a recovery plan 2. Area of land baited for introduced predators</p> <p>Key efficiency indicator KPI 6.1 Average cost per hectare of wildlife habitat</p> <p>7. Research and Conservation Partnerships</p> <p>Key efficiency indicator KPI 7.1 Average cost per hectare of wildlife habitat</p>
3. Sustainable use of forest resources.	<p>8. Implementation of the Forest Management Plan</p> <p>Key effectiveness indicator: 1. Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan</p> <p>Key efficiency indicator KPI 8.1 Average cost per hectare of forest</p>	

Government goal	Desired outcomes	Services and performance indicators
	<p>4. 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.</p>	<p>9. Prescribed Burning and Fire Management</p> <p>Key effectiveness indicator: 1. Proportion of planned Priority 1 prescribed burns achieved</p> <p>Key efficiency indicator KPI 9.1 Average cost per hectare burnt</p> <p>10. Bushfire Suppression</p> <p>Key effectiveness indicator: 2. Proportion of South West bushfires contained to less than two hectares</p> <p>Key efficiency indicator KPI 10.1 Average cost per hectare burnt</p>

*The Key Performance Indicators for 1. Visitor Services and Public Programs Provided at Kings Park and Bold Park, 2. Visitor Services and Public Programs Provided at Rottnest Island and 3. Visitor Services and Public Programs Provided at Perth Zoo, as listed in the Department's OBM structure in budget papers, are reported in the annual reports of Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority respectively.

Outcomes and Key Effectiveness Indicators

Outcome 1: Community enjoyment, appreciation and understanding of attractions under the Department's care:

1. Average level of visitor satisfaction in the Swan and Canning Riverpark

	2017–18	2018–19	2019–20	2020–21	2021–22
Target	95.00%	90.00%	85.00%	85.00%	85.00%
Actual	86.80%	83.10%	90.90%	82.20%	82.20%

Note to indicator: Visitor satisfaction is surveyed annually for the Swan Canning Riverpark and adjoining foreshore parks and involves a survey of park visitors recording expectations, level of satisfaction, visitor perception and behaviour.

The surveys were conducted at 25 different river foreshore parks with a total of 250 intercept surveys undertaken. All the surveys are conducted on site using a questionnaire, through a face-to-face structured interview at selected sites along the Swan Canning Riverpark. The survey again applied the Yardstick User Survey platform as its basis. Interviews are voluntary and contact details are collected where possible. All respondents receive the same set of questions, asked in the same order, and typically completed in a timeframe of 5 to 8 minutes.

The survey was based on a quantitative scoring system measuring satisfaction/dissatisfaction. The overall satisfaction of respondents was measured by asking them to rate their overall satisfaction with the park on a scale of 1-7 - extremely dissatisfied to extremely satisfied. Overall satisfaction percentage is calculated from the total numbers of respondents that gave a score of five, six or seven (i.e., above the mid-point of four) to the specific question on overall satisfaction with the park in which the survey was conducted. Respondents that scored overall satisfaction with their visit to the park as four or less are excluded as these respondents are not satisfied. Overall satisfaction is therefore the percentage of satisfied respondent's vs not satisfied respondents.

From these, it was possible to determine the average satisfaction by adding the total of all scores (including those that were not satisfied) from 1 – extremely dissatisfied to 7 – extremely satisfied) and dividing by the total number of respondents to determine a score. The average satisfaction score was 5.75. This score is converted to a percentage (82.2%) to enable comparison with the target of 85%. The confidence level was 95% with a margin of error for the average satisfaction of 82.2% being 5%.

There has been no change in the average level of visitor satisfaction from the prior year and average satisfaction deviates by 3.3% from this year's target. This could be attributed to a combination of factors such as the weather and time of the year (in 2020-21 surveys were in April/May due to Covid 19 but in both 2018-19, 2019-20 and in 2021-22 surveys were completed in December and partially during school holidays).

2. Average level of visitor satisfaction in national parks and other lands and waters

The average level of customer satisfaction with their visit is a key indicator of the Department's effectiveness in delivering parks and other natural areas that allow the community to understand, enjoy and appreciate the natural environment. Visitor satisfaction levels are consistently high.

	2017-18	2018-19	2019-20	2020-21	2021-22
Target	95.00%	90.00%	90.00%	90.00%	90.00%
Actual	92.50%	94.80%	NR	93.20%	94.57%

*NR = Not reported. Exemption provided by the Under Treasurer.

Note to indicator: A benchmark visitor satisfaction index has been adopted to compare visitor satisfaction levels each year. The index is averaged from visitor responses (905 in 2021-22; confidence level 95%; margin of error 0.7%) to the state-wide visitor survey conducted at selected parks, reserves and forest areas around the state. The survey sample is stratified across the state by visitation distribution and collected in both peak and off-peak periods that includes weekday, weekends, public holidays and school holidays.

Visitor surveys are predominantly conducted on-site by a departmental officer or volunteer at major recreation areas within parks such as picnic areas and campgrounds. The target population are members of the general public who visit Parks and Wildlife-managed land and waters for purposes mandated for the area. The state-wide surveys are administered via a structured interview via department staff and volunteers. Respondents contact details are collected for audit purposes on an opt-in basis. The interview is voluntary. All intercepted respondents receive the same set of questions, asked in the same order or sequence by the interviewer who has been instructed to treat every interview situation in a like manner and ensuring they are playing a neutral role.

The level of satisfaction for 2021-22 remained consistent with previous years.

Outcome 2: Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions:

Biodiversity refers to the variety of plant and animal life in our world and the ecosystems they inhabit. Conservation of plants, animals and ecosystems is implemented through a range of scientifically informed actions to ensure it is evidence based and effective. Protection of threatened species and ecological communities, and management of threats at a landscape scale, are key representative approaches to conservation. The measures identified represent key indicators of the Department's effectiveness in conservation of biodiversity in the natural environment.

1. Proportion of critically endangered and endangered species and ecological communities that have a recovery plan

	2017-18	2018-19	2019-20	2020-21	2021-22
Target	73.00%	72.00%	73.50%	72.00%	72.00%
Actual	72.36%	73.20%	73.70%	73.70%	74.60%

Note to indicator: Species and ecological communities listed as critically endangered and endangered are those most at risk of extinction and are a focus for conservation actions in the Department. Recovery plans provide guidance for conservation of threatened plants, animals and ecological communities, and are a basis for delivery of conservation actions. The proportion of critically endangered and endangered species and ecological communities that have a recovery plan

is representative of the Department's effectiveness in conservation of threatened plants, animals and ecological communities, and is a key performance indicator for biodiversity conservation.

The number of critically endangered and endangered plants, animals and ecological communities varies each year due to addition or removal of species and ecological communities on the threatened list, as well as changes in categories. The outcome for the KPI is contingent on the number of plans prepared and the change in species and ecological communities on the threatened list. In 2021-22 there were no additional recovery plans.

2. Area of land baited for introduced predators

	2017-18	2018-19	2019-20	2020-21	2021-22
Target	4,404,138 ha	4,347,107 ha	4,082,563 ha	3,923,517 ha	4,012,681 ha
Actual	4,404,138 ha	4,110,063 ha	3,988,246 ha	3,808,368 ha	3,875,015 ha

Note to indicator: Introduced predators have greatly contributed to the extinction and decline of many native animal species across Australia. Scientific research and monitoring have demonstrated that control management of introduced predators, through baiting and other actions, is a key factor in protecting native animal populations. Broad-scale baiting is conducted by DBCA on a routine basis to reduce the threat of foxes and feral cats to Western Australia's native animals and is representative of the Department's effectiveness in conserving these species. The area baited by DBCA is a key performance indicator for biodiversity conservation.

The annual baiting program occurs between 1 September and 31 August of a given year (i.e., spring baiting round through to the end of the winter baiting round). The area baited is calculated to the boundary of a parcel of land noting that non-baiting buffers are in place for all baiting cells to comply with State legislative requirements for use of 1080.

Outcome 3: Sustainable use of forest resources:

1. Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan

	2017-18	2018-19	2019-20	2020-21	2021-22
Target	764,000 m ³	955,000 m ³	1,146,000 m ³	1,337,000 m ³	1,528,000 m ³
Actual	497,503 m ³	695,767 m ³	777,430 m ³	879,707 m ³	1,072,540 m ³

Note to indicator: The 2014-2023 Forest Management Plan commenced on 1 January 2014. From 2014-15 and successive years, the target figure is the cumulative total of the average annual allowable cut (132,000 m³ of jarrah and 59,000 m³ of karri) for the 10-year life of the plan. The annual and cumulative removals are lower than the pro-rata limits for both jarrah and karri sawlogs, reflecting market conditions for both sawlog and non-sawlog grades of timber.

The actual cumulative removal figure for 2021-22 carries forward adjustments made in the 2019 mid-term review of the performance of the plan. Adjustments to the raw data reflected variations in log products accepted by customers and off-cuts retained in the forest. Similar adjustments for the 2018-2022 period have been incorporated in the 2022 end-of-term performance review of the plan.

Outcome 4: 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. Proportion of planned Priority 1 prescribed burns achieved

	2017–18	2018–19	2019–20	2020–21	2021–22
Target	55%	55%	55%	55%	55%
Actual	67%	48%	42%	39%	*
Actual - ArcMap	**	**	**	46%	37%

Note to indicator: Priority 1 prescribed burns cannot constitute more than one third of planned prescribed burns to ensure there is enough flexibility in the burn program to allow the department to take advantage of suitable opportunities. Priorities are assigned to the department's Burn Options Program to reflect the department's land management responsibilities for mitigation of bushfire risk to communities and conservation values through strategic management of fuel loads. Providing enhanced criteria for prioritisation decisions results in a balanced representation of Priority 1 prescribed burns as a proportion of the total Burn Options Program. Less Priority 1 prescribed burns were completed primarily due to weather conditions not satisfying the required prescribed parameters within each burn prescription.

* In 2020-21 a change was made to the method used to calculate the actual area of prescribed burning achieved. The department has demonstrated through the application of the ArcMap platform that a greater degree of accuracy can be achieved in reporting against this KPI.

** The prior year comparatives (from 2017-18 to 2019-20) have not been restated because it is not practicable to do so.

2. Proportion of South West bushfires contained to less than two hectares

	2017–18	2018–19	2019–20	2020–21	2021–22
Target	75%	75%	75%	75%	75%
Actual	82%	81%	84%	76%	79%

Note to indicator: This indicator relates to bushfires in the South-West where the Department is the initial attack agency. Compared to 2020-21 there was a thirteen percent increase in the number of fires where the Department was the initial attack agency. As in previous financial years, the fire season was relatively stable, and conditions were generally conducive to the success of rapid initial attack methods.

Key Efficiency Indicators

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

4.1 Average cost per hectare in the Swan and Canning Riverpark

Managing the Swan Canning Riverpark including assessing development proposals and delivering environmental management programs. The Swan Canning Riverpark consists of the area (hectares) for which the Department is responsible under the Swan and Canning Rivers Management (SCRM) Act 2006, comprising the Swan Canning waterway (vested with DBCA) and the adjoining public lands (vested with State and Local Authorities) included in the Parks and Recreation Reserve created under the Metropolitan Region Scheme.

	2018–19	2019–20	2020–21	2021–22
Target	\$1,897	\$1,939	\$1,988	\$2,209
Actual	\$2,141	\$1,868	\$1,959	\$2,239

Note to indicator: The actual average cost per hectare is consistent with the 2021-22 target with the difference being 1.3 per cent. The actual average cost per hectare in 2021-22 was higher than 2020-21 due to increased funding, as part of election commitments, to the Community Rivercare Program and Urban Forest program.

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

5.1 Average cost per hectare in national parks and other lands and waters

Management of lands and waters; dealing with public involvement, visitation, and appreciation of the natural environment on lands and waters managed by the Department.

	2018–19	2019–20	2020–21	2021–22
Target	\$2.92	\$3.24	\$3.60	\$4.60
Actual	\$2.92	\$3.08	\$3.54	\$4.13

Note to indicator: The actual average cost per hectare to manage national parks and other lands and waters is higher than the prior year actual due to higher expenditure on various Government initiatives such as the state-wide Aboriginal Ranger Program, Pila Nature Reserve Joint Management native title compensation agreement, the Yamatji Nation Indigenous Land Use Agreement (ILUA) and the suite of early ILUA expenses associated with the Plan for Our Parks initiative which aims to increase the size of the conservation estate by 20% by 2025. Actual average cost per hectare is lower than target due to deferment of expenditure for the Murujuga National Park Access Road, Aboriginal Ranger Program, Yamatji Nation Regional Agreement and Pila Nature Reserve.

Service 6: Conserving Habitats, Species and Ecological Communities

6.1 Average cost per hectare of wildlife habitat

Relates to costs associated with the development and implementation of programs for the conservation of biodiversity including the variety of life forms: the different plants, animals and microorganisms, the genes they contain, and the ecosystems they form.

	2018–19	2019–20	2020–21	2021–22
Target	\$2.08	\$2.00	\$1.99	\$2.03
Actual	\$2.01	\$1.91	\$1.90	\$2.02

Note to indicator: The actual average cost per hectare of conserving wildlife habitat, species and ecological communities is consistent with the 2021-22 target as it only marginally decreased by 0.5 per cent. Average cost per hectare has increased compared to the prior partly due to additional spending for Regulatory Approvals Reforms to increase capacity for frontline advice and support the Streamline WA reform program.

Service 7: Research and Conservation Partnerships

7.1 Average cost per hectare of wildlife habitat

Working with the community, industry, traditional owners and other stakeholders to deliver conservation outcomes.

	2018–19	2019–20	2020–21	2021–22
Target	\$1.02	\$0.88	\$0.83	\$0.67
Actual	\$0.68	\$0.65	\$0.62	\$0.54

Note to indicator: This measure had been expected to increase with higher grants revenue anticipated from external sources, however, this did not eventuate.

Service 8: Implementation of the Forest Management Plan

8.1 Average cost per hectare of forest

The figure used is the accrual basis average gross cost per hectare of managing State forest and timber reserves in accordance with the relevant management plan. State forest and timber reserves mostly fall within the area covered by the Forest Management Plan 2014-2023. A small portion of State forest and timber reserves, 6.5 per cent, fall outside the area of the Forest Management Plan 2014-2023. The area managed is less than the area gazetted, as State forest and timber reserves that are proposed to become part of the formal conservation reserve system in the Forest Management Plan 2014-2023 are being managed as if the land category change had already occurred.

	2018-19	2019-20	2020-21	2021-22
Target	\$16.98	\$14.92	\$14.90	\$16.90
Actual	\$15.33	\$14.28	\$14.52	\$15.65

Note to indicator: The actual average cost per hectare of forest is higher than the prior year due to increased funding allocated to developing the new Forest Management Plan 2024-2033. Deferral of expenditure has been sought to accommodate the changed policy settings in the new Forest Management Plan brought about the September 2021 announcement on the cessation of large-scale commercial native timber harvesting.

Service 9: Prescribed Burning and Fire Management

9.1 Average cost per hectare burnt

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

	2018-19	2019-20	2020-21	2021-22
Target	\$16.57	\$16.01	\$14.33	\$14.49
Actual	\$14.38	\$14.13	\$13.77	\$10.61

Note to indicator: The Department treated 4,892,110 hectares of land through its prescribed burning program compared to 3,773,235 hectares in the prior year. The reduced unit cost is attributable to an increase in the hectares of prescribed burning achieved compared to the prior year. Favourable weather conditions for prescribed burning across the state and particularly in the Kimberly Region contributed to a more productive outcome.

Service 10: Bushfire Suppression

10.1 Average cost per hectare burnt

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

	2018–19	2019–20	2020–21	2021–22
Target	\$17.10	\$20.11	\$11.74	\$13.27
Actual	\$8.75	\$16.84	\$117.65	\$25.81

Note to indicator: The total area burnt by bushfire to which the Department contributed a suppression response in 2021-22 was 2,168,614 hectares. This compares to 409,085 hectares for the 2020-21 period. Prevailing weather conditions over much of the state in 2021-22 were generally consistent with a normal summer with one extended heat event experienced across the southwest of WA. The Department made a significant contribution in assisting local government and the Department of Fire and Emergency Services manage fires in Denmark, Bridgetown, the Wheatbelt bushfires and the Carnarvon Complex during 2021-22.

Ministerial directives

No Ministerial directives were received during the financial year.

Agency capability review

The department was one of the first three departments to participate in the Public Sector Commission's Agency Capability Review Program (the Review). The Review commenced in September 2021 and ran through to June 2022. The Final Report will be released in 2022. The department recognises the valuable insights and observations provided through the Review and looks forward to continuing to implement strategies to ensure the department is a high performing public sector agency both now and into the future.

Government policy requirements

Substantive equality

The department implements the Policy Framework for Substantive Equality through the delivery of all services to and on behalf of the wider community. This is exemplified through the interrelationship between conservation management planning, reconciliation actions, workforce diversity and access and inclusion.

The department continues to build improved service delivery links with Aboriginal people across Western Australia and currently has 16 formal joint management partnerships with traditional owner groups. Additional proactive measures in 2021–22 that addressed both the Policy Framework, the department's broader Reconciliation Action Plan (RAP) and the State Government's Aboriginal Empowerment Strategy, included:

- Investing almost \$1.3 million into Aboriginal procurement contracts.
- Supporting approximately 30 Aboriginal business operators to deliver tourism products in conservation areas.
- Achieving the highest to date representation of Aboriginal employees at the department, with 5.78 per cent of employees identifying as Aboriginal.
- Supporting the delivery of the initial \$20 million of the Aboriginal Ranger Program, and facilitating the investment of another \$50 million into Aboriginal organisations across the State, leading to the direct employment and training of traditional owners on country, and empowering communities.
- Progressing the PfOP initiative, which aims to deliver new Aboriginal joint management and employment opportunities through the addition of five-million hectares of land and water to the conservation estate over five years. In 2021–22, the department progressed 13 active Native Title negotiations.
- Completion of Aboriginal Cultural Awareness training by 2352 department employees.
- Increased use of Aboriginal knowledge, including through on-country science and research partnerships, to achieve improved biodiversity outcomes.
- Naming department-managed land and water and other conservation assets with culturally appropriate traditional language names.

Access-for-all principles guide the planning and design of recreation areas and facilities, which aim to provide equitable access opportunities to visitors, including people with disabilities and the aged. This is also reflected in the department's Disability Access and Inclusion Plan 2021–25.

The department's employment advertising includes a statement on substantive equality to maximise opportunities for improving the agency's workforce diversity, by encouraging the recruitment of women, people with disability, Aboriginal people and people from culturally diverse backgrounds. The department's Workforce and Diversity Plan 2021–25 ensures that the department can meet its service delivery commitments by building a productive, inclusive and diverse workforce.

Occupational health, safety and injury management

The department's commitment to health, safety and wellbeing (HSW) is underpinned by a duty that is shared by managers, leaders, supervisors and employees to establish and implement appropriate management systems and practices. Accordingly, the HSW of employees, contractors, volunteers and the community, is integrated into the department's core values and corporate planning processes.

The department's Health, Safety, Wellbeing and Injury Management Framework provides a consistent and coordinated approach to the department's ongoing HSW management. The Framework provides a structure to ensure all health and safety representatives, appointed safety officers and committees across the department are provided with a clear understanding of the department's HSW strategic objectives, desired health and safety culture and mutual obligations for all employees, contractors and volunteers.

The department has seamlessly maintained compliance throughout the transition to the new *Work Health and Safety (WHS) Act 2020* and WHS Regulations (General) 2022 that came into effect on 31 March 2022. Safety officers and health and safety representatives played a key role in supporting the department through the legislative transition, while promoting a strong HSW culture at a broader level.

To maintain and enhance a mentally healthy workplace with an impactful, internal support network, a range of wellbeing services were made available to employees including access to the Peer Support Network, Critical Incident Peer Responders, Chaplaincy Services and the Employee Assistance Program. Additionally, the department provided further opportunities for employees to undertake Mental Health First Aid and De-escalation Skills training.

During 2021–22, key achievements included:

- Commenced process to upgrade online health, safety and wellbeing management system.
- Engaged an external contractor to undertake an Injury Management Framework review and commenced implementing a range of recommendations across the department.
- Developed and refined the Fire Fitness for Work standards.
- Developed and implemented alcohol testing training and information sessions for employees.
- Implemented asbestos awareness training for employees, contractors and volunteers in alignment with the National Strategic Plan for Asbestos Awareness and Management.
- Awarded Gold Status certification with Mental Health First Aid Australia with an additional 114 employees trained in Mental Health First Aid.
- Introduced de-escalation training sessions for frontline employees.
- Employees participated in the trial of a new Black Dog Institute wellbeing mobile app for emergency service workers.

Table 14: Health and safety performance indicators

Measure	Results – prior years		Current reporting year	Results against target	
	2019–20	2020–21	2021–22	Target	Comment on result
Number of fatalities	0	0	0	0	Achieved
Lost time injury and/or disease incidence rate	3	2.7	3	0 or 10% reduction	Not achieved
Lost time injury and/or disease severity rate	6.8	11	1.2	0 or 10% reduction	Achieved
Percentage of injured workers returned to work:					
(i) within 13 weeks	95%	88%	88%	Greater than or equal to 80%	Achieved
(ii) within 26 weeks	98%	95%	100%		Achieved
Percentage of managers trained in occupational safety, health and injury management responsibilities	<80%	34%	49%	Greater than or equal to 80%	Not achieved

Board and committee remuneration

The remuneration rates for boards and committees that assist the department are disclosed below.

Table 15: Animal Ethics Committee (Biodiversity, Conservation and Attractions)

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Juanita Renwick	Not eligible for remuneration	01/07/21 to 30/11/21	\$ -
Chair	Martin Dziminski	Not eligible for remuneration	01/12/21 to 30/06/22	\$ -
Member	Category A	Sessional	01/07/21 to 30/06/22	\$1,798.00
Member	Category D	Sessional	01/07/21 to 30/06/22	\$1,750.00
Member	Category C	Sessional	01/07/21 to 30/06/22	\$1,750.00
Member	Category A	Sessional	04/08/21 to 30/06/22	\$1,750.00
Member	Category A	Sessional	01/07/21 to 19/08/22	\$350.00
Member	Category D	Sessional	01/07/21 to 30/06/22	\$2,100.00
Member	Category C	Sessional	01/07/21 to 30/06/22	\$2,137.00
Member	Category B	Sessional	01/07/21 to 28/02/22	\$ -
Member	Category B	Sessional	01/04/22 to 30/06/22	\$ -
Member	Category B	Sessional	01/07/21 to 30/06/22	\$ -
Total (Members not identified by name due to privacy reasons)				\$11,635.00

Categories: A Veterinarian, B Scientist, C Animal Welfare, D Independent community representative, E Other

Table 16: Conservation and Parks Commission

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Christopher Doepel	Fortnightly	01/07/21 to 30/06/22	\$40,570.00
Deputy Chair	Jo-anne Lanagan	Fortnightly	01/07/21 to 30/06/22	\$25,538.00
Member	Penny Bond	Fortnightly	01/07/21 to 30/06/22	\$19,427.00
Member	Tahn Donovan	Fortnightly	01/07/21 to 30/06/22	\$19,427.00
Member	Kim Eckert	Fortnightly	01/07/21 to 30/06/22	\$19,427.00
Member	Alan Walker	Fortnightly	01/07/21 to 17/09/21	\$4,483.00
Member	John Keesing	Not eligible for remuneration	01/07/21 to 30/06/22	\$ -
Total				\$128,872.00

Table 17: Ningaloo Coast World Heritage Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Regina Flugge	Sessional	01/07/21 to 30/06/22	\$1,312.00
Member	Rachael Cooyou	Sessional	01/07/21 to 30/06/22	\$5,228.74
Member	Russel Babcock	Sessional	01/07/21 to 30/06/22	\$ -
Member	George Kailis	Sessional	31/05/22 to 30/06/22	\$858.00
Member	James Florrison	Sessional	20/12/21 to 30/06/22	\$858.00
Member	Jacqeline Hine	Sessional	01/07/21 to 30/06/22	\$858.00
Member	William Humphreys	Sessional	01/07/21 to 30/06/22	\$858.00
Member	Vicki Long	Sessional	01/07/21 to 30/06/22	\$858.00
Member	Hazel Walgar	Sessional	01/07/21 to 30/06/22	\$858.00
Total				\$11,688.74

Table 18: North West Shelf Flatback Turtle Conservation Program Advisory Committee and Scientific Panel

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Lyn Beazley	Sessional	01/07/21 to 30/06/22	\$ -
Member	Rory Mcauley	Not eligible for remuneration	08/06/22 to 30/06/22	\$ -
Member	Narelle Montgomery	Not eligible for remuneration	01/07/21 to 30/06/22	\$ -
Member	Andrew Smith	Not eligible for remuneration	01/07/21 to 30/06/22	\$ -
Total				\$ -

Table 19: Purnululu World Heritage Area Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Glen Chidlow	Not eligible for remuneration	01/07/21 to 30/06/22	\$ -
Member	Paul Butters	Sessional	01/09/21 to 30/06/22	\$1,424.00
Member	Sarah Legge	Sessional	01/07/21 to 30/04/22	\$429.00
Member	Cherylene Nocketta	Sessional	01/07/21 to 30/04/22	\$1,424.00
Member	Josephine Drill	Sessional	01/07/21 to 30/04/22	\$2,270.00
Member	Vincent Edwards	Not eligible for remuneration	01/07/21 to 30/06/22	\$ -
Member	Eldride Edwards	Sessional	01/07/21 to 30/06/22	\$ -
Member	Bonnie Edwards	Sessional	01/07/21 to 30/06/22	\$ -
Member	Peter Backshall	Sessional	01/09/21 to 30/06/22	\$1,141.00
Total				\$6,688.00

Table 20: Shark Bay World Heritage Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Phillip Scott	Sessional	01/07/21 to 30/06/22	\$1,312.00
Member	Anthony Bellottie	Sessional	01/07/21 to 30/06/22	\$429.00
Member	David Newsome	Sessional	01/07/21 to 30/06/22	\$429.00
Member	Janine Guenther	Sessional	01/07/21 to 30/06/22	\$429.00
Member	Elisabeth Mclellan	Sessional	01/07/21 to 30/06/22	\$429.00
Member	Juliane Bush	Sessional	01/07/21 to 30/06/22	\$1,909.00
Member	Laura Gray	Sessional	01/07/21 to 30/06/22	\$858.00
Member	Diana Walker	Sessional	01/07/21 to 30/06/22	\$858.00
Member	Elizabeth Mattiske	Sessional	01/07/21 to 30/06/22	\$858.00
Total				\$7,511.00

Table 21: Swan River Trust Board

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration (\$)
Chair	Hamish Beck	Fortnightly	01/07/21 to 30/06/22	\$15,865.00
Deputy Chair	Dr Joanna Pearce	Fortnightly	01/07/21 to 30/06/22	\$9,520.00
Member	Peter King	Sessional	23/07/21 to 30/06/22	\$2,421.00
Member	Vanessa Martin	Sessional	01/07/21 to 30/06/22	\$2,421.00
Member	Jo Wilkie	Sessional	01/07/21 to 30/06/22	\$2,421.00
Member	Marenée Provost	Sessional	01/07/21 to 30/06/22	\$2,421.00
Member	Cr Sara Saberi	Sessional	01/07/21 to 30/06/22	\$2,690.00
Member	Jacque Stone	Not eligible for remuneration	01/07/21 to 30/06/22	\$ -
Total				\$37,759.00

WA Multicultural Policy Framework

The department's Workforce and Diversity Plan 2021–25 (the Plan) was developed in accordance with the *Equal Opportunity Act 1984* and the Public Sector Commission's Workforce Diversification and Inclusion Strategy for Public Sector Employment 2020–25. It is guided by the department's RAP, Women in Fire Management Action Plan 2019–22, Disability Access and Inclusion Plan and the Western Australian Multicultural Policy Framework.

The Plan outlines strategies for achieving and fostering a diverse and inclusive workforce, including strategies to improve the representation of culturally and linguistically diverse people in the department's workforce, promote their inclusion and reduce discrimination against them.

During 2021–22, key achievements included:

- Promoting Harmony Week events and raising awareness of the United Nations International Day for the Elimination of Racial Discrimination.
- Providing employees with access to the SBS Core Inclusion online course, which raises awareness of bias and discrimination and promotes building a workplace and community that is diverse, inclusive and fair for everyone.
- Ensuring employees complete the department's Workplace Discrimination and Harassment course every five years.
- Commencing the development of a dedicated Aboriginal Employment Action Plan.
- Promoting internal and external Reconciliation Week and NAIDOC week events to staff and members of the public.

Other legal requirements

Treasurer's Instruction 953 – publication and presentation of annual estimates

2022-23 annual estimates

In accordance with *Treasurer's Instruction 953*, the 2022-23 annual estimates for the Department of Biodiversity, Conservation and Attractions are published in the 2021-22 Annual Report. Actual results will be reported against these estimates in the 2022-23 Annual Report.

INCOME STATEMENT 2022-23

	DEPARTMENT ITSELF \$'000
COST OF SERVICES	
Expenses	
Employee benefits	200,220
Grants and subsidies	27,630
Supplies and services	91,413
Accommodation	3,844
Depreciation and amortisation	34,113
Finance and interest costs	493
Other expenses	16,561
TOTAL COST OF SERVICES	374,274
Income	
Sale of goods and services	27,774
Regulatory fees and fines	190
Grants and subsidies	12,198
Other revenue	15,559
Total Income	55,721
NET COST OF SERVICES	318,553
INCOME FROM STATE GOVERNMENT	
Service appropriations	271,263
Resources received free of charge	1,493
Royalties for Regions Fund:	
Revenue from Regional Community Services Fund (RfR) - Recurrent	25,664
Other revenues	22,480
TOTAL INCOME FROM STATE GOVERNMENT	320,900
SURPLUS/ (DEFICIENCY) FOR THE PERIOD	2,347

STATEMENT OF FINANCIAL POSITION 2022-23

	DEPARTMENT ITSELF \$'000
CURRENT ASSETS	
Cash assets	9,693
Restricted cash	57,710
Holding account receivables	11,300
Receivables	12,802
Other current assets	10,686
Assets held for sale	55
Total current assets	102,246
NON-CURRENT ASSETS	
Holding account receivables	277,780
Property, plant and equipment	2,893,125
Restricted cash	3,849
Other non-current assets	1,847
Total non-current assets	3,176,601
TOTAL ASSETS	3,278,847
CURRENT LIABILITIES	
Employee provisions	41,681
Payables	4,336
Borrowings and leases	5,201
Other current liabilities	17,766
Total current liabilities	68,984
NON-CURRENT LIABILITIES	
Employee provisions	7,499
Borrowings and leases	8,296
Other non-current liabilities	5,214
Total non-current liabilities	21,009
TOTAL LIABILITIES	89,993
EQUITY	
Contributed equity	3,259,805
Accumulated surplus/(deficit)	(113,320)
Reserves	42,369
Total equity	3,188,854
TOTAL LIABILITIES AND EQUITY	3,278,847

STATEMENT OF CASHFLOWS 2022-3

	DEPARTMENT ITSELF \$'000
CASHFLOWS FROM STATE GOVERNMENT	
Service appropriations	237,150
Capital appropriation	43,715
Holding account drawdowns	11,300
Royalties for Regions Fund:	
Receipt from Regional Community Services Fund (RFR)	25,664
Receipt from Regional Infrastructure & Headworks (RIR)	18,212
Other	22,480
Net cash provided by State Government	358,521
CASHFLOWS FROM OPERATING ACTIVITIES	
Payments	
Employee benefits	(199,938)
Grants and subsidies	(27,460)
Supplies and services	(72,636)
Accommodation	(3,842)
GST payments	(11,322)
Finance and interest costs	(493)
Other payments	(34,032)
Receipts	
Regulatory fees and fines	190
Grants and subsidies	13,000
Sale of goods and services	28,286
GST receipts	11,327
Other receipts	15,047
Net cash from operating activities	(281,873)
CASHFLOWS FROM INVESTING ACTIVITIES	
Purchase of non-current assets	(81,766)
Proceeds from sale of non-current assets	500
Net cash from investing activities	(81,266)
CASHFLOWS FROM FINANCING ACTIVITIES	
Repayment of borrowings and leases	(4,796)
Net cash from financing activities	(4,796)
NET INCREASE/(DECREASE) IN CASH HELD	(9,404)
Cash assets at the beginning of the reporting period	80,656
Net cash transferred to/from other agencies	-
Cash assets at the end of the reporting period	71,252

Outcomes and Key Effectiveness Indicators 2022-23	DEPARTMENT ITSELF
Outcome: Community enjoyment, appreciation and understanding of attractions under the Department's care:	
Average level of visitor satisfaction in the Swan and Canning Riverpark	85.00%
Average level of visitor satisfaction in national parks and other lands and waters	90.00%
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	72.00%
Area of land baited for introduced predators	3,822,539 ha
Outcome: Sustainable use of forest resources:	
Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan	1,719,000 m3
Outcome: Lands under the Department's care are managed to protect communities, visitors and built 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	55.00%
Proportion of South West bushfires contained to less than two hectares	75.00%

Services and Key Efficiency Indicators 2022-23	DEPARTMENT ITSELF
Visitor Services and Public Programs Provided in the Swan and Canning Riverpark	
Average Cost per Hectare in the Swan and Canning Riverpark	\$2,323.14
Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters	
Average Cost per Hectare in National Parks and Other Lands and Waters	\$4.56
Conserving habitats, species and ecological communities	
Average Cost per Hectare of Wildlife Habitat	\$2.05
Research and conservation partnerships	
Average Cost per Hectare of Wildlife Habitat	\$0.64
Implementation of the Forest Management Plan	
Average Cost per Hectare of Forest	\$16.54
Prescribed Burning and Fire Management	
Average Cost per Hectare Burnt	\$14.62
Bushfire Suppression	
Average Cost per Hectare Burnt	\$13.26

Unauthorised use of credit cards

There were 89 personal transactions charged to departmental credit cards by 76 different cardholders to 30 June 2022. The majority of these occurred due to the cardholder inadvertently using their departmental credit card instead of a personal credit card for small transactions where a PIN was not required, or a merchant's online payment facilities defaulting to the departmental credit card details that were provided on a previous occasion.

In each case, the cardholder provided written advice to their cost centre manager, the chief finance officer and the Notifiable Authority, of the personal use of a departmental credit card, consistent with the requirements of Treasurer's Instruction 321.

Table 22: Unauthorised use of credit cards

Financial Year	2021–22
Aggregate amount of personal use expenditure for the reporting period	\$5,418.57
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	\$5,418.57
Aggregate amount of personal use expenditure settled after 5 working days	N/A
Aggregate amount of personal use expenditure outstanding at balance date	\$0.00

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Western Australian Electoral Act 1907*, the department incurred the following expenditures in advertising.

Total expenditure for 2021–22 was:	\$222,729.38
Expenditure has occurred in the following areas:	
Advertising agencies - recruitment	
Initiative Media Australia Pty Ltd	\$64,132.82
Direct mail organisations	NIL
Market research organisations	NIL
Media advertising organisations	\$158,596.56
A.R.M Marketing Pty Ltd	1140.00
Albany & Great Southern Weekender	270.00
Andimaps	1202.73
Aurora Magazine	518.18
Aussi Drawcards	210.00
Aviation Trader	250.00
Carat Australia Media Services Pty Ltd	80,096.31
Collie Chamber Commerce	1000.00
Concept Media	349.20
Countrywide Publications	1818.18
Denmark Bulletin	2018.18
Denmark Chamber of Commerce	386.36
Department of Planning, Lands and Heritage	2749.72
Department of the Attorney General - State Solicitors Office	960.00
Esperance Tide	2485.45
Facebook	616.36
Fremantle Herald	220.00
Initiative Media Australia Pty Ltd	48,648.27
Lizart Productions Trading as East Kimberley Directory	72.73
Nextmedia Pty Ltd	1650.00
Premium Publishers	364.00
Southerly Magazine	825.00
State Law Publisher	6849.89
Walpole Community Resource Centre	3146.00
Walsh Media	750.00

Disability access and inclusion plan outcomes

The department's Disability Access and Inclusion Plan 2021–25 (DAIP) is monitored by the department's Diversity and Access Committee, which includes representatives from across the department, including the statutory authorities.

As a major provider of outdoor recreation locations and facilities in natural areas, the department ensures all site plans consider access requirements and are developed in accordance with Corporate Policy Statement No 18 Recreation, Tourism and Visitor Services. In all circumstances, appropriate accessibility is implemented and where it is unachievable, alternative opportunities that enable interaction with the location, experience or environment are developed.

During 2021–22, accessible paths were built at the Goat Farm in Greenmount National Park. Other projects completed include new and improved facilities at Shell Beach in Shark Bay World Heritage area, upgraded river access at Honeymoon Pool in Wellington National Park and boardwalk replacements at Lake Goegrup and Olive Seymour in Herdsman Lake. Significant progress has been made on the accessible floating dock at Danggu (Geikie Gorge) National Park.

The 2021 election commitment of \$2 million for the Accessible Parks WA initiative has commenced with four components:

- Incorporation of disability access information into the Explore Parks WA website.
- A partnership was established with Break the Boundary to develop in-park access experiences for visitors with disabilities.
- The launch of the Every Kid in a Park project in partnership with Nature Play WA to connect children with disability to the Western Australian conservation estate.
- Visitor access infrastructure improvements in parks for visitors with a disability.

The department continues to run numerous initiatives and activities in line with the DAIP. These include:

- Undertaking Disability Confident Recruiter status renewal for 2021–22.
- Using a nationally agreed system of bushfire alerts and warnings.
- Partnering with the National Disability Services WA Building the Talent Pool Project to implement strategies to increase employment of people with disability, including a five per cent employment target for people with disability.
- Ensuring employees have the capability to support candidates with disability by providing disability awareness information in Selection Panel Training (in 2021–22, 43 employees attended the training).
- Improving employee awareness of diversity and inclusion through the SBS Core Inclusion Program (82 employees have completed the program since its release in September 2021).
- Employing people with disability on fee-for-service contracts through Western Australian Disability Enterprises, which currently include Activ Foundation, Intelife and Westcare.
- Using a range of disability recruitment specialists and continuing to email all advertised positions to recruitment agencies.
- Ensuring events, building reception areas and parking facilities are accessible to people with disability and monitoring and addressing complaints about access.
- The commencement of work on a diversity dashboard that aims to increase awareness of diversity initiatives, drive their implementation and improve outcomes for diversity employment, including people with disability.
- Ensuring the department's website continues to meet contemporary best practice and applicable legislative requirements for access for people with disability, and that departmental information is available in alternative formats.

Compliance with public sector standards and ethical codes

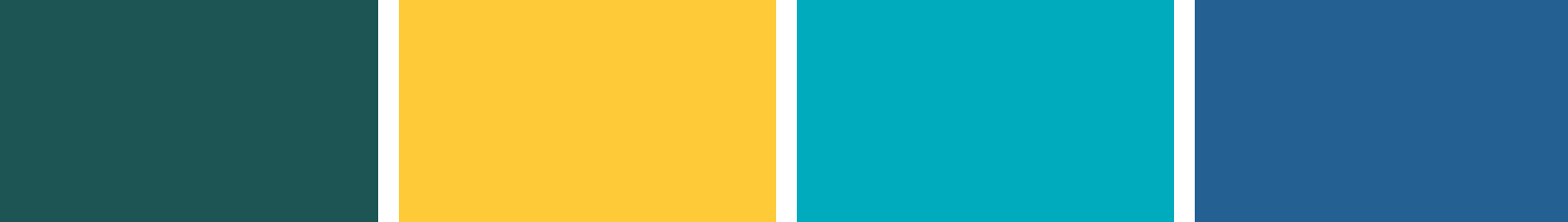
Under section 31 of the *Public Sector Management Act 1994*, the department is required to report on its compliance with public sector standards and ethical codes.

Table 23: Compliance with public sector standards and ethical codes

Compliance issue	Significant action taken to monitor and ensure compliance
Public Sector Standards	
<p>One breach claim was lodged in 2021–22. The breach claim was submitted against the Employment Standard. The breach claim was resolved internally and was subsequently withdrawn.</p>	<p>The department’s PSB intranet site includes information on the Public Sector Standards, including a link to the Public Sector Commission website. Policies and guidelines relevant to the standards are also available on the PSB intranet site. The online Accountable and Ethical Decision Making course and the department’s Selection Panel Training course also provide information about Public Sector Standards.</p>
The department’s Code of Conduct and Public Sector Code of Ethics	
<p>A total of 57 suspected breach of discipline processes were undertaken across the department in 2021–22. All were suspected to have breached the department’s Code of Conduct and the Public Sector Code of Ethics, as prescribed by Commissioner’s Instruction No. 7 Code of Ethics.</p> <p>Of the 57 allegations, 45 were related to non-compliance with COVID-19 vaccination requirements. Twenty-two of those were finalised in 2021–22, 16 are ongoing, six employees resigned during the discipline process and one employee contract ended during the disciplinary process.</p> <p>Of the 12 non-COVID-19 vaccination related discipline processes, six were finalised in 2021–22.</p> <p>All allegations carried over from 2020–21 have been finalised.</p>	<p>The Public Sector Code of Ethics is currently contained within the department’s Code of Conduct. Therefore, a breach of the Code of Ethics is also a breach of the Code of Conduct. However, a breach of the Code of Conduct is not automatically a breach of the Code of Ethics.</p> <p>In September 2021, the department released its Corporate Values Charter and online Integrity Hub. The values help support employees understanding the lens through which to make decisions and conduct themselves. The Integrity Hub is a place for employees and managers to access important information on workplace behaviour requirements, training, practical steps on dealing with integrity issues, wellbeing support services and important news items and stories.</p> <p>An internal Integrity Committee was appointed to action the department’s Integrity Implementation Plan, which is closely aligned to the Integrity Strategy for WA Public Authorities 2020–23.</p> <p>All employees are required to read and sign the Code of Conduct as part of the induction process or when a significant review occurs. Further, the document includes a section on how employees can report breaches of the Code of Conduct.</p> <p>The department ensures compliance with the Code of Conduct through quarterly reporting to all divisions, on completion of the signed acknowledgment page. The Code of Conduct is also included in the induction program for new starters and in the mandatory Accountable and Ethical Decision Making Training which employees are required to complete every five years. Intermittent reminders are also sent to employees via Broadcast emails to remind them of their obligations and the requirement to sign the Code of Conduct.</p> <p>To manage COVID-19 related compliance matters, the department developed a COVID-19 Mandatory Vaccination for Employees and Contractors protocol and included regularly updated frequently asked questions to assist employees and managers. In addition, the department provided regular updates to employees via Broadcasts and amendments to the COVID-19 intranet page to ensure everyone remained informed about changes that impacted them.</p>

Recordkeeping plans

As required under section 19 of the *State Records Act 2000* (the Act), the department has an approved Recordkeeping Plan. This is supported by policy, procedures and training to ensure compliance with the Act. Completion of an e-learning course covering the legislative and policy framework for recordkeeping is a mandatory induction requirement for all new employees, including temporary employees and contractors. In addition, employees who have successfully completed the recordkeeping awareness induction training are required to complete the refresher module every five years, ensuring the program continues to be effective. The department is continuing to work towards a more digitally-focused recordkeeping environment to support business outcomes and deliver better services.



Department of Biodiversity,
Conservation and Attractions

GOVERNMENT OF
WESTERN AUSTRALIA