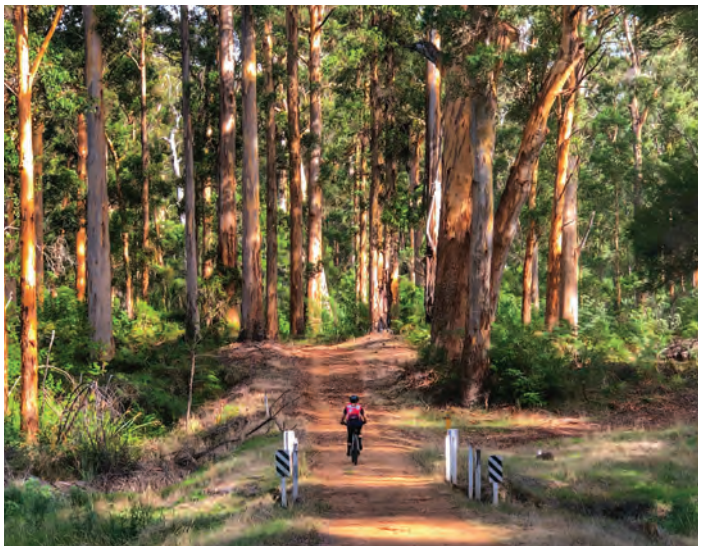

GOVERNMENT OF WESTERN AUSTRALIA

Department of **Biodiversity, Conservation and Attractions**

2020–21 Annual Report

Acknowledgements

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Cover images (clockwise from top left):

1: Botanic Terraces in the Western Australian Botanic Garden. *Photo – Botanic Gardens and Parks Authority*
2: Rottnest Island. *Photo – Rottnest Island Authority*
3: Ngajarli Art Viewing Trail in Murujuga National Park. *Photo – Fuzz Digital*
4: Sumatran tiger at Perth Zoo. *Photo – Alex Cearns*
5: Rider on the Munda Biddi Trail, Pemberton. *Photo – Rod Annear/DBCA*
6: Caspian terns. *Photo – Rick Dawson*

Back page image: Stars over the Kalbarri Skywalk. *Photo – Australia's Coral Coast*

PARKS AND WILDLIFE SERVICE
Biodiversity and Conservation Science
ROTTNEST IS
Perth Zoo SAVING WILDLIFE
BOTANIC GARDENS & PARKS AUTHORITY

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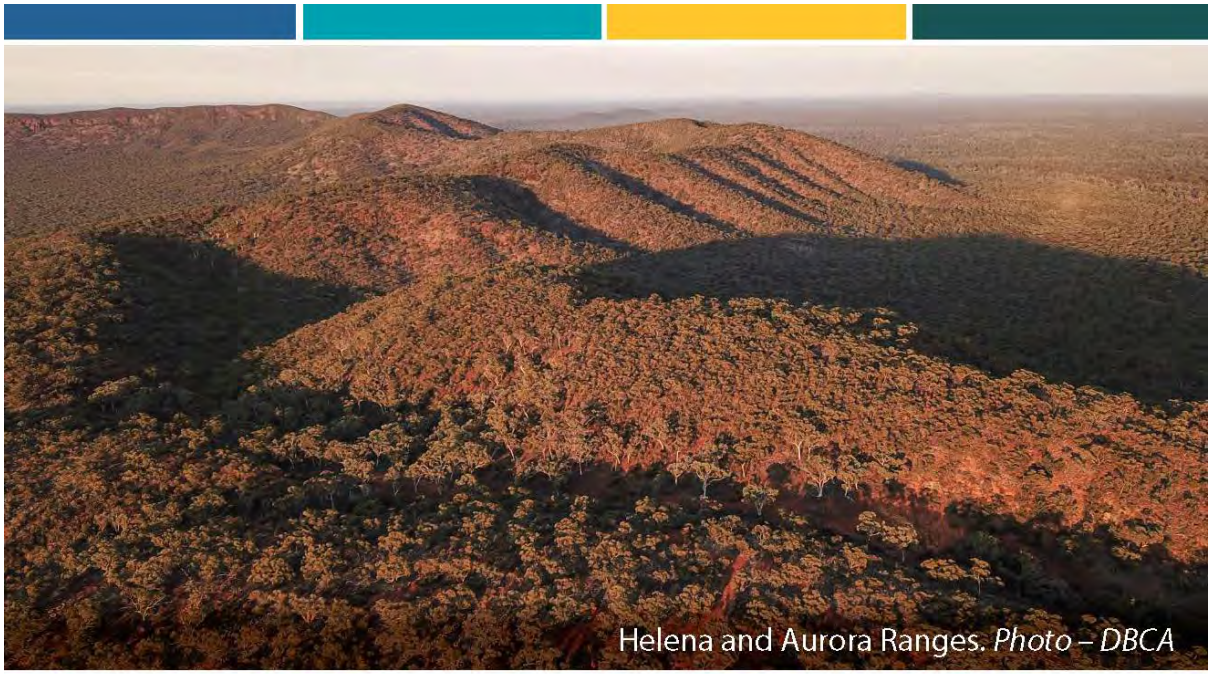
Letter to the Minister

Hon Amber-Jade Sanderson 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 2020 to 30 June 2021.

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 2021


Helena and Aurora Ranges. *Photo – DBCA*

Foreword

Welcome to the Department of Biodiversity, Conservation and Attractions (DBCA) 2020–21 Annual Report.

It has been a challenging and rewarding 12 months, as we navigated another year shaped by the effects of the COVID-19 pandemic, and entered a period of unprecedented investment in our national and marine parks. I reflect on the past year with a sense of pride at what we have achieved, and excitement at what the future holds for our department and the lands and waters we manage. Throughout this ongoing era of change, DBCA continued to deliver world-class park management and conservation.

As part of our COVID-19 response, we helped to deliver the McGowan Government's WA Recovery Plan. Some of the most iconic natural areas managed by DBCA are seeing significant upgrades, including in the Shark Bay World Heritage Area, Ningaloo Coast World Heritage Area, and national parks across Western Australia. This year across DBCA, $17.36 million was spent upgrading visitor access and facilities, and 16 projects were completed including a new boardwalk at Beedelup Falls in the Greater Beedelup National Park, refurbishments to Gloucester Lodge in Yanchep National Park and upgrades to the Jane Brook picnic area in John Forrest National Park.

Investment in tracks and trails continued to be a focus, with Western Australia set to become a world leader in providing for outdoor adventures. Trails projects beginning this year included construction of new and upgraded mountain bike and walk trails in the Perth Hills, and upgraded walk, paddle and mountain bike trails in the Great Southern Region. Work also continued on the $8.5 million Dwellingup Adventure Trails and the $10 million Collie Adventure Trails.

We continued to progress the Plan for Our Parks initiative. So far, seven parks and reserves have been created, encompassing 313,746 hectares. This year, we celebrated the creation of the Nyinggulu (Ningaloo) coastal reserves. Other achievements included creation of the Badimia conservation reserves in the Midwest and stage one of the Helena and Aurora Ranges National Park. I want to acknowledge the expertise of our staff and their substantial work to manage these and other Recovery Plan and Plan for Our Parks projects.

This year also saw significant progress in our partnerships with Aboriginal people across the State. The signing of the first tranche of Indigenous Land Use Agreements associated with new parks and reserves is taking place. Agreements come with a host of benefits for our Aboriginal partners, including ongoing joint management capacity, employment opportunities and new infrastructure, and will lead to genuine joint management of these parks when they are gazetted. An integral part of the success and expansion of our joint management relationships has been the professionalism of our staff and the connection and trust they have built with traditional owners across the State.

Round three of the Aboriginal Ranger Program saw $4.75 million shared among 10 projects, bringing the total allocated under the program to $20 million over five years. As we celebrate the success of the first phase of the program, planning is now well underway to deliver $50 million in the second chapter of the project.

Staff involved in fire management continued to work tirelessly to keep local communities and assets safe by proactively reducing risk from bushfire. DBCA carried out prescribed burns across more than 3.7 million hectares in 2020–21. DBCA also responded to several challenging bushfires. Interagency pre-formed management teams were deployed to six bushfire incidents around the State, including the fast-moving Wooroloo bushfire in February 2021 where 320 department personnel assisted in frontline, incident management or support roles. I would like to take this opportunity to thank everyone involved in the huge effort to respond to these fires.

Our science programs continued to deliver high-quality, targeted science to support DBCA's operations. We developed innovative monitoring tools using remote sensing, audio recording and camera units in terrestrial and marine environments, and eDNA techniques for monitoring and assessing plants, animals and ecological condition. We developed a fire severity mapping tool, undertook a biological survey of Lake Carnegie and completed a review of wetland values across the Swan Coastal plain.

During 2020–21, DBCA worked with the Commonwealth in establishing the Biodiversity Information Office focused on capturing, storing, analysing and providing access to biodiversity data for more effective environmental assessment and protection. This initiative will mobilise biodiversity data from government, industry and community sources and is central to the State Government’s digital transformation of environmental assessment and approvals processes.

DBCA facilitated the implementation of the Streamline WA virtual one-stop shop for tourism-based operators on the WA.gov.au website. A new commercial activity

application form, maps and guidelines were developed to simplify the application process for commercial activities in the Swan Canning Development Control Area.

DBCA continued to deliver and assist with key strategic and tourism-focused projects, including completion of the Perth Water Buneenboro Locality Plan, finalisation of commercial seaplane and hospitality operations on the Swan River, and facilitation of tourism activities on Matagarup Bridge.

The transition of the Swan and Canning rivers oxygenation program from the Department of Water and Environmental Regulation to DBCA was completed. The oxygenation plants are a critical management tool that provide refuge for aquatic species and reduce nutrient loss from sediment during deoxygenation events by providing artificial oxygenation to around 14km of the upper parts of both rivers.

As always, our achievements were strengthened by the hard work of our volunteers. More than 6000 registered volunteers contributed to projects as diverse as wildlife rehabilitation, campground hosting, and plant and animal surveys and I thank them for their dedication.

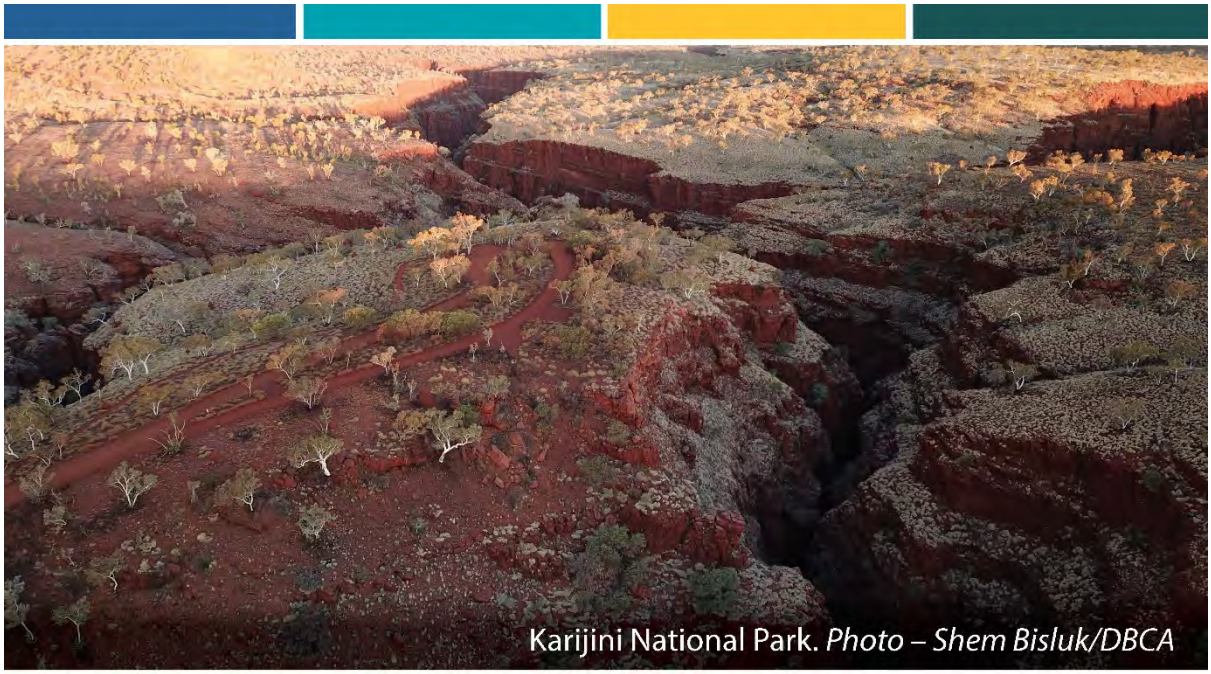
I would also like to thank the Chairs and members of the boards associated with the department for their guidance during the year. And finally, I would like to acknowledge the Ministerial contribution of Hon Stephen Dawson MLC and Hon Paul Papalia CSC MLA to the department over the past four years, and welcome Minister for Environment Hon Amber-Jade Sanderson MLA and Minister for Tourism Hon David Templeman MLA.

Mark Webb PSM

Director General

Department of Biodiversity, Conservation and Attractions

September 2021



Karijini National Park. *Photo – Shem Bisluk/DBCA*

Agency performance

The Department of Biodiversity, Conservation and Attractions (DBCA) 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.

DBCA supports Government goals with more specific desired outcomes, achieved via delivery across 10 services. Funding is provided by DBCA to 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 Bold Park, Rottnest Island and Perth Zoo.

Consistent with reporting arrangements, four separate annual reports are produced across DBCA; 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* is the 'Swan Canning Riverpark'.

Performance summary

Table 1: Actual financial results versus budget targets

Financial targets	2020–21 target[1] ($000)	2020–21 actual ($000)	Variation[2] ($000)	Statutory authorities[3] ($000)	Variation[4] ($000)
Total cost of services (expense limit) (Statement of Comprehensive Income)	324,394	359,516	35,122	(35,419)[a]	(297)
Net cost of services (Statement of Comprehensive Income)	269,152	155,104	(114,048)	(35,419)[a]	(149,467)[a]
Total equity (Statement of Financial Position)	2,930,619	3,073,146	142,527[a]	0	142,527
Net increase / (decrease) in cash held (Statement of Cash Flows)	(6,282)	2,872	9,154[b]	0	9,154
Approved salary expense level	154,796	161,850	7,054[c]	(91)	6,963[b]
Working cash limit	14,662	16,305	1,643	(1,770)[a]	(127)

(1) The target refers to the department's (excluding Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest 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 $151.74 million surplus was realised against a target of $0.22 million with $145.53 million of that result attributed to a gain on the revaluation of land. In the 2020–21 financial year there was increased revenue from the issue of park passes and camping revenue and lower drawdowns on Royalties for Regions (capital) than expected.

b. Cash increased due to additional Commonwealth grants received during the year.

c. Additional salary expense as part of additional bushfire suppression supplementary funding.

(3) a. Mainly service appropriation for the statutory authorities that is expensed as a grant.

(4) a. Net cost of services exceeded target due to gain on revaluation of land and increased level of park passes and camping revenue.

b. Additional salary expense as part of additional bushfire suppression supplementary funding.

Darter on the Canning River. *Photo – Matt Kleczkowski*

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

This service is responsible for the provision of facilities, experiences and programs for visitors to the Swan Canning Riverpark. This enhances their enjoyment and appreciation of natural, cultural and heritage values and strengthens community understanding and support for the conservation of plants, animals and habitats.

Performance summary

Table 2: Service 4 performance summary

	2020–21 target	2020–21 actual	Variance
Expenses by service	$14,555,000	$14,341,000	($214,000)
Key efficiency indicator			
Average cost per hectare of managing the Swan and Canning Riverpark	$1,988	$1,959	($29)
Key effectiveness indicator			
Average level of visitor satisfaction in the Swan and Canning Riverpark	85%	82.20%	(2.80%)

* The area used in the calculation consists of the number of hectares of Riverpark for which DBCA is responsible under the *Swan Canning Riverpark Mooring Act* (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 reservation 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

Funding support

- The Swan Alcoa Landcare Program (SALP) provided $305,000 to 19 community groups to implement 45 catchment restoration projects throughout the Swan Canning Catchment. SALP is a grants program administered by the Perth Natural Resource Management (NRM) and is jointly funded by DBCA, Alcoa of Australia and the Burswood Park Board.
- Funding of $658,000 was provided to 62 community groups to deliver 128 catchment restoration projects in the four sub-regions of the Swan Canning catchment.
- Through round four of the State Government's Community Rivercare Program, 24 community groups shared $403,230 in funding to deliver projects that address water quality improvement, foreshore restoration and habitat creation.
- Work continued on revegetation and weed control at sites in Lockridge and Mundaring in partnership with Water Corporation’s Drainage for Liveability program.
- More than $1.5 million, including $500,000 provided via the WA Recovery Plan, was distributed to 12 local riverfront governments for 21 foreshore restoration projects throughout the Riverpark. These projects included foreshore planning, erosion control, revegetation, weed control, revetment construction, enhancing foreshore and river access, widening vegetation corridors and creating native animal habitat.

Improving river health

- A new River Health Improvement program (previously known as the Drainage and Nutrient Intervention Program) was established this year. The program includes 11 demonstration sites operated in partnership with 12 stakeholder groups. Interventions include constructed wetlands, biofilters, living streams, artificial oxygenation systems and soil amendments.
- Four oxygenation plants continued to provide oxygen relief to the upper Swan Estuary and Canning River above Kent Street Weir, with responsibility for this program transferred from the Department of Water and Environmental Regulation (DWER) in July 2020. Significant repairs and upgrades were made

to both Swan Estuary oxygenation plants to reduce system stress, improve oxygen delivery and reduce power costs. Management of the Kent Street Weir and associated fishway also transferred from DWER.

- The University of Western Australia (UWA) was engaged to complete hydrological and nutrient modelling of the Swan Canning catchment estuary system, with completion due in late 2021. The project updates modelling originally undertaken in 2008 that was used to inform the Swan Canning Water Quality Improvement Plan 2009.
- Monitoring and assessment of Eric Singleton Bird Sanctuary Wetland was completed through a partnership with the Cooperative Research Centre for Water Sensitive Cities, ChemCentre, UWA and the City of Bayswater. An assessment of the wetland's performance in improving water quality showed the wetland is reducing total nitrogen loads by 27 per cent and total phosphorus loads by 45 per cent during baseflow conditions. Heavy metals are also being reduced by 40 to 60 per cent. The report is available at https://watersensitivecities.org.au/content/eric-singleton-constructed-wetland-monitoring-and-assessment-for-optimal-stormwater-treatment-performance/
- DBCA completed a hydrological study of Ashfield Flats Reserve, the largest remaining river flat in the Perth metropolitan area, with funding from the Department of Planning, Lands and Heritage, the Australian Government's National Landcare Program, Regional Landcare Partnerships through Perth NRM and support from the Water Corporation. The report, which was undertaken to understand the hydrology of the Ashfield Flats site and to inform future river management of the site, will be available in late 2021.

Habitat improvement

- Construction started on the Black Swan Habitat at Sir James Mitchell Park in partnership with the City of South Perth. The project creates and connects waterbird habitat, restores damaged river walls and provides protection against future erosion.
- DBCA continued to invest $250,000 over three years (2019–20 to 2021–22) in the Nature Conservancy's Swan-Canning mussel reef restoration project, installing mussel reefs between Applecross and Bicton in the Swan River. This includes the provision of specialist advice into a technical advisory group.

- DBCA collaborated with the Fairy Tern Network and the City of Melville at the Point Walter Spit to improve conditions for successful breeding of the vulnerable fairy tern (*Sternula nereis*). This included temporary fencing, signage and improving the substrate. It resulted in 150 fairy tern breeding pairs on eggs.

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 development sediment inputs from entering Perth's rivers.
- The St Leonards Creek Foreshore Tributary Assessment Report was completed and a new foreshore tributary assessment was commenced on the Wungong and Southern rivers.
- Information on other science projects supporting the understanding of and mitigation of threats to the Swan and Canning rivers can be found in Service 6: Conserving Habitats, Species and Ecological Communities within this report.

Maintaining Riverpark amenity

- DBCA responded to two fish kills and four algal bloom events. More information on DBCA's response to the *Alexandrium* algal bloom that occurred in the Riverpark during 2020–21 can be found in Service 6: Conserving Habitats, Species and Ecological Communities within this report.
- Five foreshore vegetation protection signs were installed in the Riverpark. These signs are a useful tool to help reduce vegetation damage and educate the public about the value of shoreline vegetation. There were 26 reported incidents of vegetation damage recorded during 2020–21, compared with 17 in 2019–20.

Visitor facilities and satisfaction

- A visitor interpretation site was completed at Matilda Bay Reserve in Crawley as part of the River Journeys project. This project develops a series of trail interpretation sites throughout the Riverpark. This site was predominantly funded by Woodside Energy through the WA Parks

Foundation. Construction was undertaken by an Aboriginal-owned company and practical training was provided to 12 Aboriginal trainees towards their Certificate II in Building and Construction.

- A face-to-face visitor satisfaction survey, consisting of 234 interviews across 23 river foreshore parks, was undertaken to gain valuable community feedback and perceptions of Riverpark users and visitors. Average satisfaction was 82.2 per cent, with a target level of 85 per cent.
- DBCA responded to 298 complaints from the public in and around the Riverpark, compared with 244 complaints in the 2019-20 financial year. These complaints included excessive noise, river user group interactions, river access, vegetation damage and illegal dumping.

Statutory assessments

- DBCA issued 200 approvals for works or activities in the Swan Canning Development Control Area. Advice was provided on 184 development and subdivision applications that were in, next to, or affecting the Swan Canning Development Control Area. Fourteen development applications were assessed, and recommendations made to the Minister for Environment, under Part 5 of the SCRM Act.
- DBCA provided ongoing support and advice on river protection and foreshore enhancement matters for major projects of State significance on and around the Swan and Canning rivers. These included major tourism projects at the Matagarup Pedestrian Bridge and the Tawarri Hot Springs proposal in Dalkeith and Development WA projects at East Perth, Elizabeth Quay, Midland and Armadale (including Wungong).
- The variety and number of proposed commercial operations within the Riverpark continued to grow, with 23 tourism operator licences granted on the Swan and Canning rivers, plus another 11 aquatic activity licences. A further nine operators were approved to use the foreshore, primarily for events, pop-up installations and food and beverage outlets.

New Riverpark bridge crossings

- Main Roads WA is undertaking the construction of five bridge crossings on the Swan and Helena rivers. These include, in order of progress, the duplication of Redcliffe Bridge between Ascot and Bayswater as part of the

Tonkin Gap project, Swan River Crossings (Fremantle Traffic Bridge replacement and the construction of a new railway bridge in Fremantle), Causeway Pedestrian and Cyclist Bridge (connecting Victoria Park's foreshore with Heirisson Island and the Perth CBD), Lloyd Street Bridge in Hazelmere/Midland and the Roe Highway Bridge duplication in Helena Valley/Bellevue. These projects are within the Swan Canning Development Control Area and DBCA has been engaged during the design development and construction phase to facilitate approvals and/or provide planning and environmental advice to the relevant approval authority.

Strategic activities

- The Perth Water Buneenboro Locality Plan, developed in collaboration with seven other State Government agencies and local governments, will be launched during 2021. The plan will guide future improvement of Perth Water, its foreshores and abutting private development interface.
- DBCA granted a five-year licence to Swan River Seaplanes to conduct commercial seaplane operations on Perth Water. This followed conclusion of the seaplane trial, an assessment of the community's views on the use of Perth Water for commercial seaplanes and a subsequent expression of interest process.
- DBCA facilitated the implementation of the Streamline WA virtual one-stop shop for tourism-based operators on the WA.gov.au website. A new commercial activity application form, maps and guidelines were developed to simplify the application process for commercial activities in the Swan Canning Development Control Area and DBCA's website was updated to reflect these changes.
- DBCA contributed to the UWA/Clean Air and Urban Landscapes Hub project 'Reconstructing an understanding of Noongar knowledge for the Swan Canning catchment - implications for land-use and water planning in Perth' and delivered actions from the Implementation Plan for a Water Sensitive Greater Perth as part of its membership of the Water Sensitive Transition Network.

Swan Canning River Protection Strategy

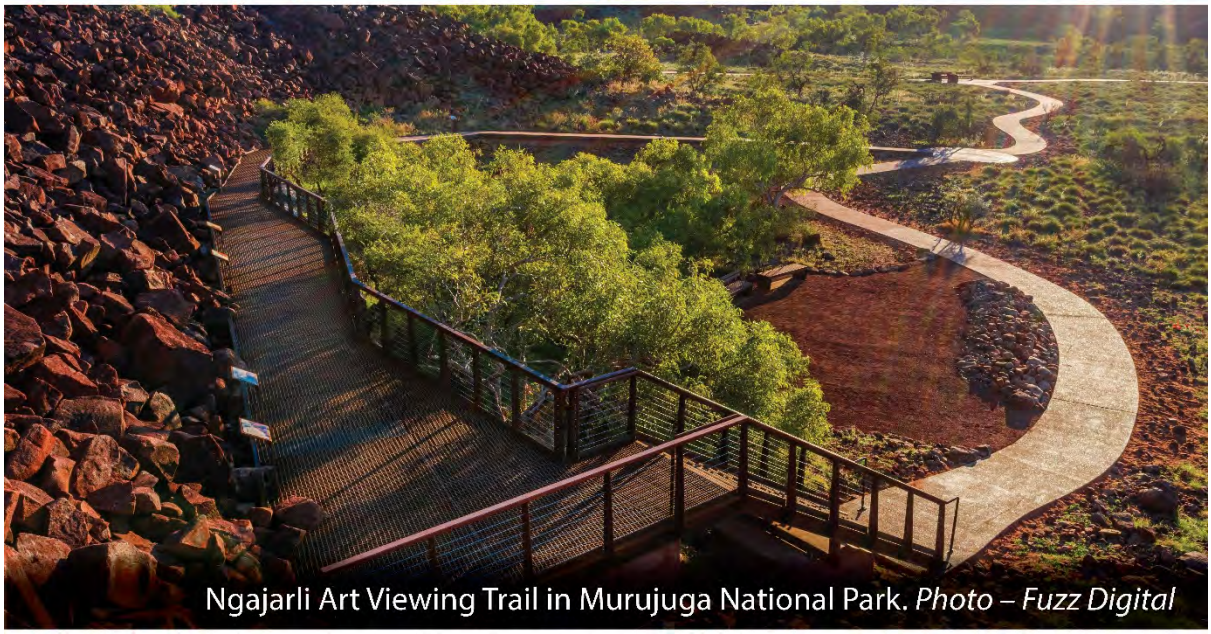
- DBCA continued to work with members of the Swan Canning River Protection Strategy (SCRPS) Advisory Group to oversee implementation and reporting of 68 key river management actions to the Swan River Trust.
- The SCRPS five-year review commenced in January 2021. A series of consultation meetings/workshops were held with key SCRPS stakeholders and government partner agencies. This will help inform the SCRPS five-year review publication reporting and recommendations.

Community engagement

- DBCA coordinated an interagency public education campaign on the *Alexandrium* algal bloom throughout 2020 and 2021. DBCA worked with the Department of Primary Industries and Regional Development to deliver the multi-media education campaign including signage, DVDs, web pages, media articles and multilingual brochures to key stakeholders. The campaign was supported by Recfishwest and was welcomed by the recreational fishing sector.
- DBCA's community engagement projects support behaviour change and citizen science initiatives for the Swan and Canning rivers.
- River Guardians online newsletter subscribers increased to 2851. River Guardians continued to access RiverWise training and volunteering opportunities.
- Trained Dolphin Watch volunteer numbers increased to 1121. Volunteers have contributed more than 31,000 reports in the Riverpark since the project began in 2009. The new user-friendly Marine Fauna Sightings app was launched to help Dolphin Watch volunteers report their observations.
- The Reel It In fishing line bin project now has 67 dedicated fishing line bins at popular jetties, fishing platforms, traffic bridges and foreshores throughout the Riverpark. During 2020–21, the bins collected 28km of fishing line, 4500 hooks and sinkers, 2200 bait bags and more than 11,000 pieces of general rubbish in the Riverpark. There are now 77 volunteers who have adopted fishing line bin sites throughout the Riverpark and help empty the bins.
- Six RiverWise gardening workshops were delivered in Spring 2020 and Autumn 2021, attracting 463 registrations and 269 participants. Delivered by ABC TV's Gardening Australia presenter and environmental scientist Josh

Byrne, participants were provided with a personalised garden plan to create a successful garden while learning how to help keep the Swan and Canning rivers healthy.

- River Guardians and Josh Byrne and Associates partnered with Dawson's Nursery to deliver a pilot project aimed at educating and training Dawson's Nursery staff to provide RiverWise messaging to customers at the point of sale. Two workshops were attended by 37 staff members (86 per cent of staff).
- DBCA created river education content for permanent displays at the WA Museum to help deliver cultural and environmental education to the community.



Ngajarli Art Viewing Trail in Murujuga National Park. *Photo – Fuzz Digital*

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

This service 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

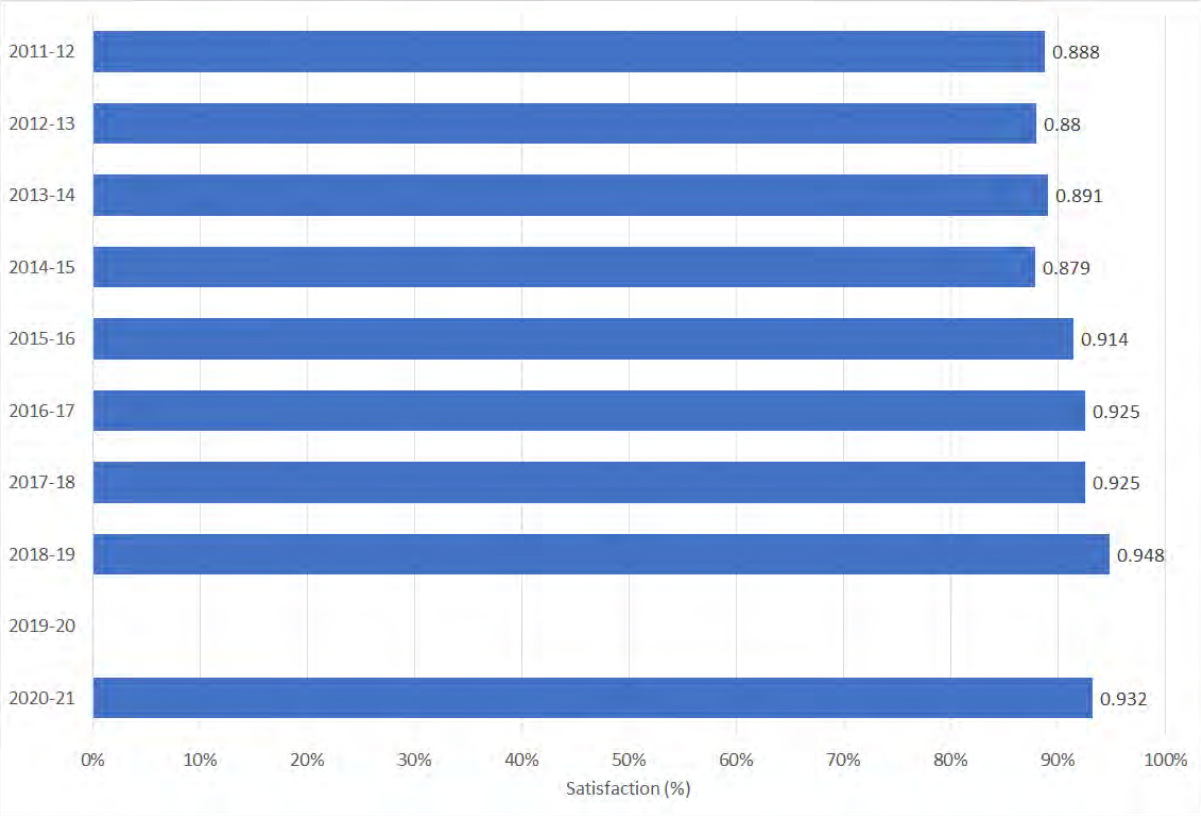
	2020–21 target	2020–21 actual	Variance
Expenses by service	$115,299,000	$111,816,000	($3,483,000)
Key efficiency indicator			
Average cost per hectare in national parks and other lands and waters	$3.60	$3.54	($0.06)
Key effectiveness indicator			
Average level of visitor satisfaction in national parks and other lands and waters	90%	93.20%	3.20%

More information on these indicators can be found in the Disclosures and Legal Compliance section under Key Performance Indicators.

Park visitor statistics

The 2020–21 visitor satisfaction index, averaged from visitor responses to surveys at selected parks, reserves and forest areas around the State, was 93.2 per cent. This outcome, with results from previous years of the survey program, is illustrated in Figure 1.

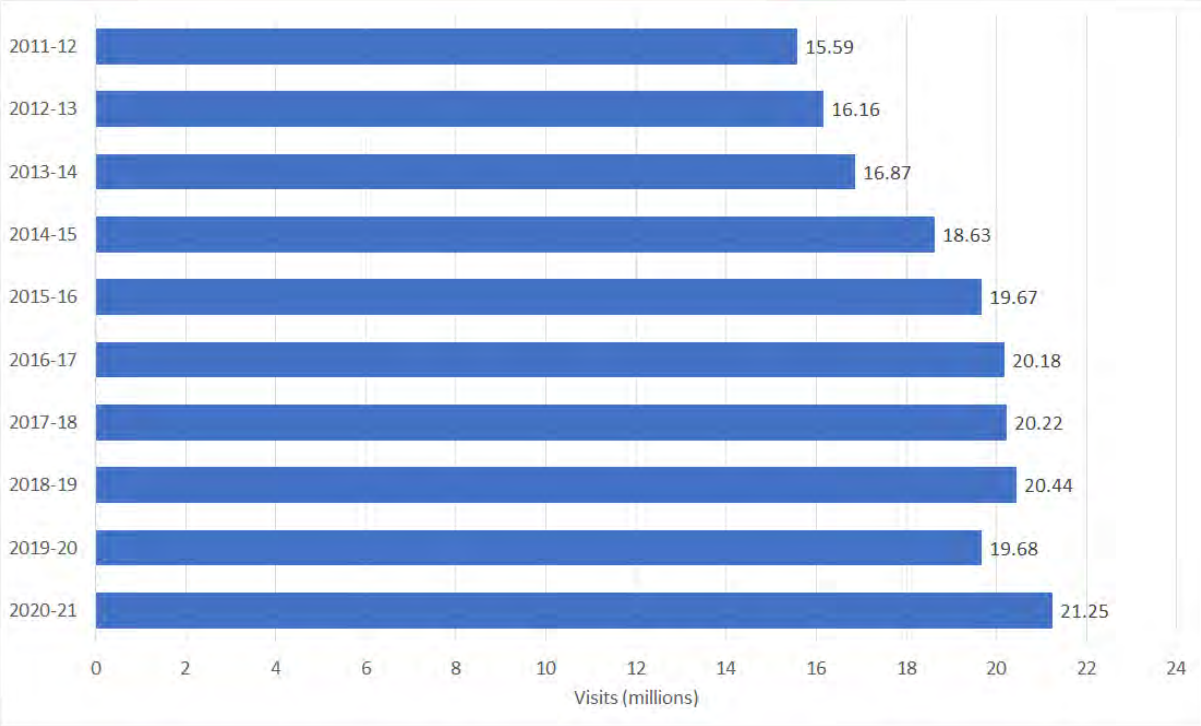
Figure 1 Visitor satisfaction levels within Parks and Wildlife Service-managed lands and waters



Note: In 2019–20 an exemption from reporting ‘Average level of visitor satisfaction in national parks and other lands and waters’ was granted due to the impact of COVID-19, upon request to the Under Treasurer.

During 2020–21, there were 21.25 million visits to Parks and Wildlife Service-managed lands and waters, an increase from 19.60 million last year (Figure 2). Most regions saw an increase in visitation. There was a slight decrease in the Swan Region which was likely due to COVID-19 lockdowns.

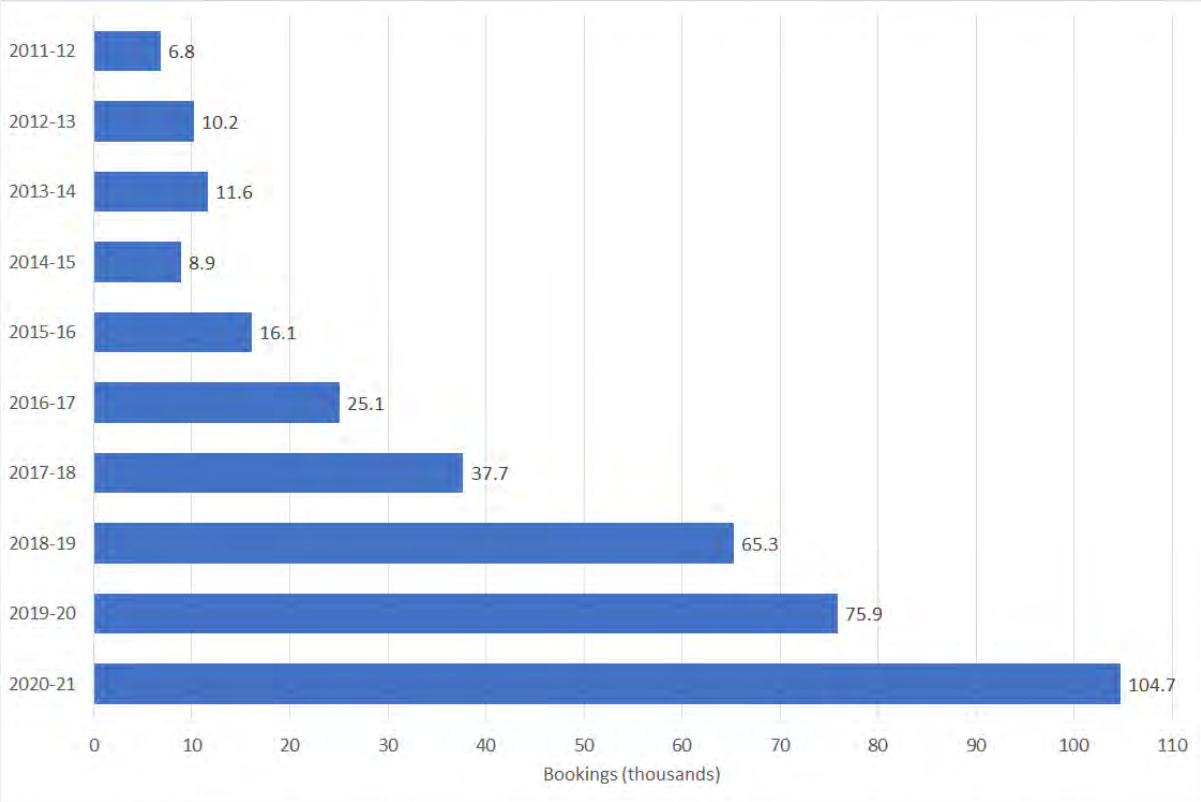
Figure 2 Total visits to Parks and Wildlife Service-managed lands and waters



Note: Data in this graph is taken from DBCA's Visitor Statistics (VISTAT) database and is a true and correct record of best available data from the VISTAT database at the time of preparing the visitation figure for the annual report. As VISTAT is a live database, corrections and amendments are made on an ongoing basis so the figures presented here may differ from those presented in previous reports.

During 2020–21, there were 104,700 bookings for the 3705 campsites managed by the Parks and Wildlife Service, an increase from 75,900 last year (Figure 3). The increase is likely due to WA residents changing behaviours to explore parks in their own State, and 231 more campsites being made available on the online booking system. There are now 1911 campsites that visitors can book online.

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



Performance highlights

Plan for Our Parks

- Seven parks and reserves have been created, encompassing 313,746 hectares or approximately 6.3 per cent of the five-million-hectare Plan for Our Parks target.
- In December 2020, the Nyinggulu (Ningaloo) coastal reserves (47,543 hectares) were created and the associated Indigenous Land Use Agreement (ILUA) was finalised with the Nganhurra Thanardi Garrbu Aboriginal Corporation. This formalises joint vesting and ongoing joint management with traditional owners for the protection and conservation of cultural and natural values.
- In January 2021, the Badimia conservation reserves (114,087 hectares) were created in the Midwest and 548 hectares around Lake Jasper were reinstated into D'Entrecasteaux National Park, Nannup. In February 2021, Stage one of the Helena and Aurora Ranges National Park (149,169 hectares) was created.
- ILUAs were registered with the National Native Title Tribunal for the Bardi and Jawi, Mayala and Dambimangari native title holders for the Buccaneer Archipelago marine parks, and with the Gooniyandi native title holders for the Fitzroy River National Park.

Tourism and accommodation

- DBCA supported the tourism industry through the impacts of COVID-19 by offering licence fee waivers and rent relief.
- The Yindjibarndi Aboriginal Corporation was granted a lease to develop an ecotourism facility in Millstream Chichester National Park, which will also result in economic and social benefits for the regional community.
- DBCA continued to facilitate opportunities for a broad range of visitor experiences and services in parks through partnerships with commercial operators. The opportunity to run the kiosk at the new Kalbarri Skywalk in Kalbarri National Park was awarded to 28 Villages. Competitive processes were run for adventure activities and a pop-up trail centre in Lane Poole Reserve as part of the Dwellingup Adventure Trails initiative, and for opportunities associated with Collie Adventure Trails in Wellington National

Park. Planning progressed for a tourism opportunity at the Gloucester Tree near Pemberton, and some of the proposals submitted and assessed under the Market-Led Proposals Policy have progressed.

Recreation and trails

- DBCA commenced a number of trail projects under the WA Recovery Plan including:
    - construction of new and upgraded mountain bike and walk trails in the Perth Hills including at the Goat Farm and John Forrest National Park
    - planning and construction of new and upgraded walk, paddle and mountain bike trails in the Great Southern region
    - construction of additional mountain bike trails at the Pines near Margaret River
    - renewal of infrastructure and campsite improvements to Bibbulmun Track and Munda Biddi Trail facilities including trail sections
    - construction of a new section of Munda Biddi Trail between Greens Pool and Waterfall beach in William Bay National Park
    - construction of an extension to the Harewood Forest trail north-west of Denmark
    - relocation of the arrival/departure location for the Munda Biddi Trail and Bibbulmun Track Southern terminus in Albany.
- Continued implementation of the $8.5 million, three-year Dwellingup Adventure Trails initiative jointly funded with the Shire of Murray through the Australian Government's Building Better Regions fund. Works completed in 2020–21 include:
    - completion of 35km of Murray Valley mountain bike trails in Lane Poole Reserve
    - planning for the 20km Dwellingup Town Trails
    - construction of the new Murray River suspension bridge at Dwaarlindjirraap (Baden Powel) day use site.
- Continued implementation of the $10 million, four-year Collie Adventure Trails initiative in partnership with the Shire of Collie. Works completed in 2020–21 include:
    - completion of the Arklow mountain bike trail network near Collie

    - construction of the Wiilman Bilya Walk Trail from Collie south to Wellington Dam, including a new suspension bridge over the Collie River
    - construction of Stage 1 of Wellington National Park mountain bike trails.
- DBCA continued to work with key recreation bodies to develop and implement strategic planning initiatives, including the WA Hiking Strategy: Bushwalking and Trail Running in WA 2020–2030, WA Horse Trail Strategy, and the Peel and Great Southern regional trails master plans.

Improving facilities

- As part of the WA Recovery Plan, $13 million has been spent upgrading existing visitor access and facilities, including:
    - Yanchep National Park roads and carpark upgrade and Gloucester Lodge upgrade
    - resealing of dual use paths within Perth metropolitan Regional Parks
    - Danggu (formerly Geikie Gorge) National Park new boat floating dock and jetty
    - John Forrest National Park sealing of Jane Brook Promenade
    - Penguin Island construction of new ablution facility
    - Monkey Mia new visitor facilities including interpretation and landscaping
    - resurfacing and shoulder widening at Coalmine Beach Road in Walpole Nornalup National Park
    - Olive Seymour boardwalk replacement at Herdsman Lake Regional Park
    - new viewing platform at Gloucester Tree and boardwalk replacement at Beedelup Falls in Pemberton
    - road and car parking upgrades at Lake Thetis, Nambung National Park.
- Maintenance of the 36,000km DBCA-managed road network including:
    - resealing of tourist roads in DBCA's Warren Region including Valley of the Giants, Beedelup Falls, Coalmine Beach and Big Brook Dam
    - sealing of Collie Scenic Drive in Westralia Conservation Park.

- Continued upgrade of roads, car parks, access paths and facilities in William Bay National Park, Nyinggulu coastal reserves and Lake Kepwari.
- Start of the $3.1 million Collie Tourism Readiness and Economic Stimulation initiative in partnership with the Shire of Collie. Works in 2020–21 include the realignment of Wellington Dam road and construction of an expanded car park at Wellington Dam, planning and construction of new paths and staircases to access the Wellington Dam mural, and a range of trails-wayfinding projects.
- Commenced the installation of a new jetty and the establishment of new visitor facilities and a park operations base at East Wallabi Island in the Houtman Abrolhos Islands National Park.
- Construction of a new boat ramp and jetty at Canal Rocks in Leeuwin-Naturaliste National Park.

Management planning

- The Guniyan Binba Conservation Park Joint Management Plan was released for implementation.
- Six *Conservation and Land Management Act 1984* management plans were released for public comment:
    - Kalgulup Regional Park Draft Management Plan
    - Pilbara inshore islands Nature Reserves and Proposed Additions Draft Management Plan
    - three indicative joint management plans for the proposed Buccaneer Archipelago marine parks
    - Abrolhos Islands National Park Draft Management Plan 2021.

Aboriginal Ranger Program

- The third and final round for the State Government's Aboriginal Ranger Program launched in 2017, awarded $4.75 million to 10 Aboriginal ranger projects across the State. DBCA is now developing the framework for the expanded $50 million Aboriginal Ranger Program announced in 2021.

Community engagement

- At 30 June 2021, there were 12,320 volunteers registered with the Parks and Wildlife Service. Of these, 6163 contributed 834,996 hours to 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. The department also worked closely with numerous ‘Friends of’ and four-wheel-drive groups, major wildlife rehabilitation centres and other community-based organisations.

- DBCA registered 1837 new volunteers and created 12 new volunteer projects, including taxonomic studies of WA plants, emu monitoring at Nambung National Park and Barrow Island nature conservation research.
- The Wildcare Helpline’s 29 volunteers contributed 6744 hours fielding approximately 10,500 calls related to sick or injured native wildlife. Approximately 1585 wildlife rehabilitation volunteers provided 389,126 hours of care for native wildlife.
- The Campground Host program had 269 volunteers at 52 campgrounds, and 10 new hosted campsites were added at Ex-Ningaloo and Waroora stations.
- On 26 August 2020, the 700m Ngajarli Art Viewing Trail in Murujuga National Park was officially opened. It is designed for accessibility and features interpretive signs, an elevated boardwalk and viewing platforms to display an array of rock art and cultural artefacts estimated to be more than 45,000 years old.
- Visitor and recreation master planning and community consultation progressed with the Murujuga Aboriginal Corporation for Murujuga National Park, and with stakeholders for the Houtman Abrolhos Islands and Yanchep national parks.
- Seven campgrounds were added to Park Stay WA including two in Millstream Chichester National Park, one in Wanagarren Nature Reserve, one in Karda Reserve, two in Shannon National Park and one at Lake Kepwari.
- Recreation site planning and detailed design for trail-related visitor facilities continued for John Forrest, Wellington, Torndirrup, Porongurup and William Bay national parks and Lane Poole Reserve.
- Recreation site planning and detailed design for improved visitor infrastructure began or continued at Kalgulup Regional Park (Maidens Reserve and Koombana Bay), Serpentine National Park (Serpentine Falls), Tree Top Walk and the Valley of the Giants, Leeuwin Naturaliste National Park (Rabbits, Point Road and Redgate), Kalgoorlie Arboretum, Len Howard Conservation Park, Goegrup Lake Nature Reserve and Dryandra Nature Reserve (Contine Hill).

World and National Heritage management

- DBCA partnered with the Murujuga Aboriginal Corporation to prepare a World Heritage nomination for the Murujuga Cultural Landscape, which was added to Australia's World Heritage Tentative List in January 2020.
- The creation of additional conservation reserves adjoining the World Heritage boundary, and extensions to Cape Range National Park and the intertidal portion of Ningaloo Marine Park, provided greater management and protection of World Heritage values.
- DBCA was successful in obtaining grants from the Commonwealth for 11 projects for World and National Heritage sites across the State, and an Australian Heritage grant for the National Heritage-listed Batavia Shipwreck.

Western ground parrot. *Photo – Brent Barrett/DBCA*

Service 6: Conserving Habitats, Species and Ecological Communities

This service 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.

Performance summary

Table 4: Service 6 performance summary

	2020–21 target	2020–21 actual	Variance
Expenses by service	$63,668,000	$59,921,000	($3,747,000)
Key efficiency indicator			
Average cost per hectare of wildlife habitat	$1.99	$1.90	($0.09)
Key effectiveness indicators			
Proportion of critically endangered and endangered species and ecological communities that have a recovery plan	72%	73.70%	1.7%
Area of land baited for introduced predators (in hectares)	3,923,517	3,808,368	(115,149)

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

- DBCA provided advice and input to regulatory and coordinating agencies involved with key State Government initiatives and projects, and major private sector developments of economic importance to WA. These initiatives and projects 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, Mitchell Freeway and Tonkin Highway extensions, Bunbury Outer and Albany Ring Roads, East Keralup Regional Development, the State Football Centre and Kemerton Industrial Estate.
- The Carbon for Conservation initiative was released in August 2020 under the State Government's Market-led Proposals policy. DBCA began working with carbon farming service providers to explore carbon farming opportunities on the conservation estate that maximise environmental, social and economic benefits, including Aboriginal and regional employment.
- DBCA is a member of a national working group to implement a Memorandum of Understanding for a common assessment method for listing threatened species in a consistent manner between the Australian Government and states and territories, with the objective of developing a single national threatened species list. Eight species of animals and plants had their status under the Commonwealth *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) changed as part of the process to align threatened species listed under the EPBC Act with threatened species listed under the *Biodiversity Conservation Act 2016* (BC Act). This brings the total number of species with changed EPBC Act status under this process to 105.

Establish and manage the conservation reserve system

- DBCA's marine monitoring program collected data and reported on the condition of key ecological values in WA's marine reserves and the pressures acting on them. This included surveys at Ngari Capes, metropolitan marine parks, Jurien Bay, the Rowley Shoals and the inshore Kimberley over the year.

- DBCA installed permanent variable message boards in key locations in Fitzgerald River National Park to improve the communication of information to visitors about seasonal road closures for *Phytophthora* dieback management.

Threatened and important animals

- At 30 June 2021, there were 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 DBCA's priority fauna list.
- There were 368 records of sightings, captures or evidence of threatened and priority animals added to the Threatened and Priority Fauna database.
- Following climate modelling and assessment of vegetation structure and floristics of potential ground parrot translocation sites on the south coast, several critically endangered western ground parrots (*Pezoporus flaviventris*) were translocated to a remote location east of Albany and fitted with monitoring devices, in partnership with Friends of the Western Ground Parrot, Birdlife WA and other volunteers. This new location has been prepared through feral animal control and fire management.
- Monitoring using remote cameras and nest boxes was established in Tutanning Nature Reserve in the Wheatbelt to determine effects of Eradicat® baiting on specially protected red-tailed phascogale (*Phascogale calura*) populations. Results show the bait is likely to pose a low risk to the species.
- DBCA worked with Perth Zoo to release 103 critically endangered white-bellied frogs (*Geocrinia alba*) and 75 vulnerable orange-bellied frogs (*G. vitellina*) to supplement wild populations near Margaret River. Additionally, 47 populations and sub-populations 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.
- Management actions including fencing, signage, feral and pest animal control, hydrological investigations, monitoring, *Phytophthora* dieback control and fire management were undertaken to protect threatened and priority animal populations across the State.

Threatened and important plants

- At 30 June 2021, there were 429 extant threatened plant species (160 critically endangered, 140 endangered and 129 vulnerable), 15 listed as presumed to be extinct and 3321 taxa on DBCA's priority flora list.
- A total of 921 populations, comprising 318 species of threatened and priority plants, were surveyed or monitored, and 54 new populations of threatened plants and 236 new populations of priority plants were located. Of the 1433 records added to the Threatened and Priority Flora Database, 248 were for new populations.
- The WA Herbarium collection increased by 11,489 specimens, bringing the total number of specimens held to 821,443. A total of 817 names were added to the WA Plant Census.
- The WA Herbarium journal *Nuytsia* celebrated its 50th year and names for 53 taxa were published in the journal.
- Plant surveys from the Kimberley Islands Biodiversity Survey resulted in 444 plant specimens being lodged with the WA Herbarium.
- A total of 158 seed collections of conservation significant species were banked at the WA Seed Centre, which now holds seed collections of 386 threatened plant and 907 priority plant species. During 2020–21, new populations of 15 threatened plant species were planted in four locations free or largely free of key threats. Infill planting of five threatened plant species was undertaken at five sites.
- Twenty-six threatened plants and a number of significant priority plants impacted by bushfires in the Stirling Range National Park in 2018 and 2019 were surveyed and long-term monitoring in key populations was established. More than 118 surveys were undertaken across 112 populations. Seed production areas were established for 14 of these species with 950 seedlings planted across two sites.
- A program evaluating the extent of habitat senescence at key threatened plant populations within the conservation estate of the Wheatbelt was finalised. Plans to regenerate these habitats through conservation actions, including fire management, have started throughout the region.

Threatened ecological communities

- At 30 June 2021, 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 391 ecological communities were on the priority list.
- New information was added to the Threatened and Priority Ecological Communities database for 261 occurrences of Threatened Ecological Communities (TECs) and Priority Ecological Communities (PECs) distributed across the State. Surveys were completed in 81 occurrences of TECs and PECs throughout the State.
- Management actions including weed mapping and control, fencing, signage, feral and pest animal control, hydrological investigations, monitoring, revegetation, *Phytophthora* dieback control and fire management were undertaken to protect 81 occurrences of TECs and 14 PECs, in 54 reserves across the State.
- Surveys and reports detailing conservation values were completed for 1800 hectares of vegetation with five TECs.
- The 2020-2040 Landscape Recovery Program for the Lake Bryde TEC was completed and published online.

Managing threats

- DBCA reviewed the *Cane Toad Strategy for Western Australia* and prepared a draft strategy to outline actions over the next five years. It is intended to continue to focus on mitigating the impact of cane toads (*Rhinella marina*) on native wildlife, while continuing community engagement and quarantine strategies.
- 126 hectares of threatened vegetation in Stirling Range National Park, 5 hectares of the vulnerable species *Andersonia pinaster*, and 27 hectares of Proteaceae Dominated Kwongkan Shrublands TEC in the Fitzgerald River National Park were aerially treated with phosphite to protect them from the impacts of *Phytophthora* dieback.
- DBCA launched an online version of the Green Card course in *Phytophthora* dieback and plant biosecurity awareness and basic management for delivery to DBCA and Forest Products Commission staff and contractors. To date, 205 students have completed the online course, and a further 16 students

received a face-to-face course. The Dieback Management Planning course was delivered to 42 students in Pemberton, Bunbury and Collie.

- DBCA is collaborating with the Department of Primary Industries and Regional Development (DPIRD) on preparedness for a myrtle rust incursion.
- Research to develop and refine on-ground and remote sensing approaches to survey and mapping of fine-scale variation in fire severity is improving 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.
- DBCA participated in a range of wild dog management activities 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. A review of the Code of Practice for the Safe Use and Management of Registered Pesticides containing 1080, PAPP and STRYCHNINE was initiated, in collaboration with the Department of Health and DPIRD.
- Trials of Felixer grooming traps for controlling feral cats and foxes in the southern jarrah forest began. The aim is to determine how effective this tool may be at substantially reducing introduced predators at the meso spatial scale (>10,000 hectares).
- DBCA has set up herbicide trials to assess the effectiveness of a grass-selective herbicide to control African lovegrass (*Eragrostis curvula*) and the potential of off-target impacts this herbicide (Fluproponate) has on native vegetation, including the critically endangered *Grevillea curviloba* subsp. *curviloba* and endangered *Grevillea curviloba* subsp. *incurva*.

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 3.8 million hectares of DBCA-managed and adjoining lands across WA were baited as part of the core program involving the use of approximately 410,000 fox baits and 648,000 Eradicat® feral cat baits. Regular monitoring of baited areas continued to track the recovery of native species.

- More than 9000 volunteers have now used the Western Shield Camera Watch webpage hosted by Zooniverse to help classify a significant number of remote camera images, contributing to the monitoring of native animals and their predators, feral cats and foxes, in the northern jarrah forest.

Wildlife sanctuaries and translocations

- Monitoring of critically endangered woylies (*Bettongia penicillata*) and endangered numbats (*Myrmecobius fasciatus*) at Dryandra Woodland continued and showed positive trends in recovery following integrated fox and feral cat control.
- DBCA began developing a woylie population management strategy and translocation planning to manage high demand for animals for several intra- and interstate translocation proposals over the next few years.
- Perup Sanctuary continued to support robust populations of woylies and critically endangered western ringtail possums (*Pseudocheirus occidentalis*). Ongoing monitoring of recent western ringtail possum translocations showed signs of new animal recruitment.
- A recent survey for the critically endangered Gilbert's potoroo (*Potorous gilbertii*) on Middle Island following a translocation of 10 animals in 2018, resulted in six captures of individual potoroos, three previously known and three new animals born on the island.
- The Perth Zoo breeding program continued to produce numbats, endangered dibblers (*Parantechinus apicalis*) and critically endangered western swamp tortoises (*Pseudemydura umbrina*) for wild release.
- A study to investigate the survivorship of eastern grey kangaroos (*Macropus giganteus*) relocated from suburban Perth to State forest near Jarrahdale was completed with poor survival observed soon after relocation.
- A draft management plan for the Pilbara Inshore Islands was developed to support management decisions for more than 100 islands.

Marine science

- Research to address key management-related knowledge gaps regarding ecological processes, key pressures, along with biological surveys was carried out at Ningaloo, Shark Bay and Ngari Capes. Key achievements included a study of methods to monitor fish assemblages in seagrass and a

major national collaborative study using Baited Remote Underwater Video data that examined marine reserve fish assemblages in relation to management zoning.

- The Dolphin Watch app was amalgamated into the Marine Fauna Sightings app with DPIRD. This app is available Statewide with community education programs for Perth, Mandurah, Bunbury, the Pilbara and the Kimberley. DBCA continues to explore how best to use the collected data for management and to maximise community engagement.

Rivers and Estuaries Science

- The Swan Canning Estuarine Response Model, developed in partnership with UWA, was used to generate datasets for comparison with spatial information on invertebrate, fish and dolphins and investigate hydrodynamic processes contributing to *Phytophthora* dieback in the upper Swan catchment. In addition, the model was coupled with catchment models for planning towards water quality improvement approaches.
- DBCA continued to deliver the Swan Canning Water Quality Monitoring Project. This included weekly water quality monitoring at 41 sites throughout the estuary and fortnightly monitoring at 33 sites within the catchment.
- River incident response involved investigations of toxic algae, fire, flood and pollution event impacts and fish kills. Incident response also included providing weekly updates to stakeholders on the levels of the harmful algae *Alexandrium* throughout the spring and summer of 2020−21.
- The 2020 condition assessment of the Swan Canning estuary based on the fish community index identified that, on average, nearshore and offshore waters were in fair to good ecological condition, consistent with results obtained since 2011.
- 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. Ten sites have been sampled looking at fish and crayfish while additionally trying to detect the presence of the pouched lamprey.

Wetlands

- A biological survey of the remote Lake Carnegie wetland system was undertaken to provide information on its conservation values in support of joint management planning.
- A program to fill monitoring and knowledge gaps for reporting on the condition and effectiveness of management at the State's Ramsar wetlands began. This will focus on the key drivers of hydrology, vegetation structure and water quality, plus waterbird populations. Initial activities included fish surveys in Muir-Byenup wetlands and waterbird surveys of the Lake Warden and Lake Gore wetlands as well as Thomsons and Forrestdale Lakes. All biological surveys are also complemented with water quality monitoring.
- DBCA finalised a program to monitor the hydrology of selected wetlands along the south coast of Western Australia. Data will be analysed to describe the hydrological regimes that support the endangered Australasian bittern (*Botaurus poiciloptilus*).
- A review of wetland values and extent across an area of 376,000 hectares of the Swan Coastal Plain was completed and incorporated into the draft Wetlands Evaluation Swan Coastal Plain dataset.

Forest science

- FORESTCHECK data showed that there was little effect of planned burning on plant diversity and no impact of silvicultural treatments on post bushfire floristics.
- A new study provided an improved understanding of the relative importance of shallow versus deep aquifer contributions to streamflow with implications for aquifer recharge and stream flow modelling.
- Examination of the vulnerability of forest ecosystems to climate change in terms of structure, composition regeneration and functioning was extended to below ground microflora, using drought-affected and bushfire-affected forest study sites.
- Research catchments, Yarrigil 4L and Cobiac, have been used to examine how forest cover changes over time, and in response to climatic extremes. A new publication showed that stand thinning and fertiliser application enhanced jarrah tree growth.

- Research into the utility of environmental DNA in monitoring invertebrates and mammals in the south-west forests began with a fire chronosequence study using FORESTCHECK sites, as well as developing a reference library for the invertebrates present at the sites.
- A methodology to identify pine tree crowns has been developed using high-resolution aerial imagery.

Off-reserve conservation

- DBCA's Land for Wildlife program registered 25 new properties, bringing the total area of registered sites managed privately for conservation to 1,046,089 hectares on 1974 properties. A number of these assessments were conducted by NRM group partners after training and support.
- The voluntary Nature Conservation Covenant program registered three new covenants (two conditional and one voluntary). Through the program, covenants have been established on 373 titles covering 29,908 hectares, including habitat for threatened species and ecological communities, a Ramsar-listed wetland and registered Aboriginal heritage sites.

Licensing and Ministerial Authorisation

- To support the sustainable use of wildlife, DBCA issued 5893 licences under the BC Act 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.
- 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 209 plant authorisations and 221 animal authorisations granted.

Dibbler on Dirk Hartog Island. *Photo – Kelly Rayner/DBCA*

Service 7: Conservation Partnerships

This service 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

	2020–21 target	2020–21 actual	Variance
Expenses by service	$26,756,000	$19,612,000	($7,144,000)
Key efficiency indicator			
Average cost per hectare of wildlife habitat	$0.83	$0.62	($0.21)

More information on these indicators can be found in the Disclosures and Legal Compliance section under Key Performance Indicators.

Performance highlights

Strategic partnerships

- DBCA established the Biodiversity Information Office, a State-and Commonwealth-funded initiative to curate and share Western Australian biodiversity data. The project will support the Environment Online initiative by providing access to data and informing and streamlining environmental approvals. It will also establish a model for biodiversity data sharing across Australia, mobilising Western Australia's wealth of biodiversity data and making it promptly available to end users.
- Collaboration with CSIRO through the National Environmental Science Program (NESP) Northern Australia Environmental Resources Hub to research the ecology and impacts of the significant weed stinking passionflower (*Passiflora foetida* var. *hispida*) in the Fitzroy Catchment and to develop understanding of the distribution and population trends of the vulnerable greater bilby (*Macrotis lagotis*) with traditional owners.
- DBCA contributed to numerous NESP Threatened Species Recovery Hub projects. These include improving decision tools for threatened species translocations and ex-situ management, identifying and controlling prevalent threats to species survival from fire and introduced species, and evaluating approaches to threatened species assessment, monitoring, offsetting and conservation policy.
- Collaboration with the wildlife and threatened species bushfire recovery expert panel to address and better understand the impacts of the 2019–20 bushfires in Cape Arid National Park and Nuytsland Nature Reserve on threatened species and ecological communities at a national scale.
- The Rangelands Restoration project continued at Matuwa (Lorna Glen former pastoral station), with support from the Tarlka Matuwa Piarku Aboriginal Corporation, Matuwa Kurrara Kurrara Rangers and Desert Support Services. Activities included introduced predator control, prescribed burning, genetic assessments of translocated populations, and monitoring reintroduced populations of greater bilby, brushtail possum (*Trichosurus vulpecula*), endangered mala (*Lagorchestes hirsutus*), vulnerable golden bandicoot (*Isoodon auratus*) and specially protected boodie (*Bettongia lesueur*). This

program is supported by offset funding from the Chevron-operated Gorgon project.

- The vulnerable flatback turtle (*Natator depressus*) program partnered successfully with local Aboriginal groups such as the Ngarluma Aboriginal Corporation and Nyamba Buru Yawuru Limited to conserve turtles. DBCA also collaborated with Rio Tinto in a flatback turtle monitoring project at Delambre Island in the Dampier Archipelago.
- Major elements of the Wheatstone offset program were completed during 2020–21, including projects on marine connectivity and use of seagrass habitats by the specially protected dugong (*Dugong dugon*).
- In collaboration with Parks Australia, DBCA surveyed coral communities at the Commonwealth-managed Mermaid Reef Marine Park following a coral bleaching event in April 2020 and partnered with several Aboriginal groups across the Kimberley to collect genetic samples and track vulnerable green turtles (*Chelonia mydas*).

Biological and environmental surveys

- Waterbird monitoring was undertaken at Ramsar sites in DBCA's South West and South Coast regions. This included monthly monitoring at the Muir-Byenup System Ramsar wetlands with funding from South West Catchments Council (SWCC), surveys at the Lake Warden and Lake Gore Ramsar sites in November 2020 and February 2021 with funding from South Coast NRM, and monthly monitoring in the Vasse-Wonnerup Ramsar wetlands as part of a cooperative arrangement with the Department of Water and Environmental Regulation (DWER) in conjunction with the Vasse Taskforce.
- Surveys of woylie and vulnerable quokka (*Setonix brachyurus*) in Wellington National Park were undertaken in partnership with the SWCC.
- Preliminary identifications were completed for a multidisciplinary study of the plants of WA's gypsum soils, as part of a global study led by the Pyrenean Institute of Ecology with funding from the European Union's Horizon 2020 research program. Specimens were lodged with the WA Herbarium and provided to research partners.
- 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. A partnership with DWER provided baseline surveys of microplastic contamination in the Riverpark.

Threatened and important animals

- The recently discovered Roebuck Bay flatback turtle foraging area enabled research on poorly studied younger life stages, including neonate turtles. In collaboration with traditional owners, data was collected using satellite tags, daily diary loggers and cameras carried by turtles as they foraged.
- Animal translocations to Dirk Hartog Island National Park included 31 endangered dibblers (*Parantenchinus apicalis*) from a captive-bred population at Perth Zoo (eight fitted with radio-transmitters), 80 vulnerable Shark Bay mice (*Pseudomys fieldi*) and 58 specially protected greater stick-nest rats (*Leporillus conditor*). Early signs indicated that previously translocated bandicoots are doing well, with evidence of breeding and animals increasing in weight.
- A research project investigating the utility of artificial nest hollows by five species of threatened black cockatoos across southern Australia began with BirdLife WA and researchers from Natural Resources Kangaroo Island and the Victorian Department of Environment, Land, Water and Planning.
- A research project investigating the conservation value of rehabilitating sick and injured black cockatoos and returning them to the wild began with Kaarakin Black Cockatoo Conservation Centre and Native Animal Rescue.
- DBCA partnered with the City of Melville, the WA Fairy Tern Network and BirdLife Australia to protect nesting habitat of the vulnerable fairy tern (*Sternula nereis*) at Point Walter on the Swan River, supporting the nesting of approximately 150 nesting fairy tern pairs. DBCA also collaborated with the Peel-Harvey Catchment Council, BirdLife Australia and the WA Fairy Tern Network to undertake management activities at Boundary Island, near Creery Wetlands Nature Reserve.
- A scoping project to develop satellite-derived baseline spatial data for information on fire and vegetation attributes to support a longer-term spatial monitoring program of the Great Victoria Desert and was undertaken with the Great Victoria Desert Biodiversity Trust. This information will support management actions to conserve threatened animals such as the endangered

sandhill dunnart (*Sminthopsis psammophila*) and vulnerable malleefowl (*Leipoa ocellata*) and assess biodiversity measures.

- A new vertebrate monitoring project with traditional owners will improve baseline information in jointly managed reserves along the Nyinggulu coast to inform and improve conservation management.
- A regional survey of the critically endangered western ringtail possum (*Pseudocheirus occidentalis*), commissioned by Main Roads WA and supported by the Western Ringtail Possum Recovery Team, was completed across the Swan Coastal Plain, Southern Forest and South Coast management zones, significantly increasing the estimated population size for the species.

Threatened and important plants

- As part of the Australian Government's Habitat Bushfire Recovery Program, DBCA undertook 103 post bushfire surveys to assess the impacts and recovery of 118 populations of 26 threatened and priority plant taxa in Stirling Range National Park. DBCA implemented post-fire recovery actions including translocations of 12 critically endangered, one endangered and one vulnerable species.
- DBCA worked with the Northern Agricultural Catchment Council to implement translocation of the critically endangered *Grevillea calliantha*.
- A collaborative partnership with DPIRD will examine native pasture restoration opportunities in the Kimberley Rangelands.
- A partnership with Rio Tinto to develop germination protocols for the endangered species *Aluta quadrata* was completed and a new component of the project began, focusing on habitat modelling and ecophysiological measures to inform future research into translocation.
- A project with the Australian Seed Bank Partnership began and will expand the scope of conservation and translocation work being undertaken for the critically endangered orchid *Caladenia busselliana*.

Managing threats

- With sponsorship from Alcoa of Australia, Tronox and Western Areas Limited, the Western Shield wildlife recovery program continued to implement

broadscale, integrated fox and feral cat baiting across DBCA-managed and adjoining lands.

- Felixir feral cat grooming traps were trialled through three collaborative projects with Fortescue Metals Group and Roy Hill in the Pilbara, South West Catchments Council in the southern jarrah forest, and the Threatened Species Commissioner on the south coast (for critically endangered western ground parrots, *Pezoporus flaviventris*).
- Significant progress continued to be made on the Return to 1616 ecological restoration project at Dirk Hartog Island National Park, which is substantially funded through the Gorgon Barrow Island Net Conservation Benefits program. Monitoring surveys of source populations, vegetation change, extant small vertebrates, weed management and community engagement continued.
- DBCA, Perth NRM and Peel-Harvey Catchment Council worked collaboratively with local friends and landcare groups through Regional Land Partnerships grants to protect and recover threatened species and ecological communities at Greater Brixton Street, Paganoni Swamp at Rockingham Regional Park, Talbot Road Nature Reserve, Bullsbrook Nature Reserve, Lake Wannamal/Mogumber Nature Reserve and Lowlands Nature Reserve. Threat assessment and mapping, vegetation mapping for threatened ecological communities, restoration planting and seed collection, and weed and feral animal management were undertaken at these sites, including trials of weed management techniques to reduce threats to the only known population of the critically endangered *Ptilotus pyramidatus*.
- In partnership with Murdoch University, the cities of Canning and Cockburn, and the Department of Fire and Emergency Services (DFES), research was undertaken on the fire ecology and management of urban and peri-urban reserves, including banksia woodlands of the Swan Coastal Plain. Preparation for implementing a second rotation of prescribed fire in the Kings Park research site have been undertaken.
- Working with the Inter-agency Bushfire Operations Committee (Research Sub-committee) and with the support of the Bushfires and Natural Hazards CRC, DBCA initiated several projects with Landgate, Bureau of Meteorology, Murdoch University and the Australian National University, to locally calibrate national fuel moisture models, explore factors associated with the 2019 Yanchep wildfire, and improve mapping of wildfire boundaries.

- In collaboration with Peel-Harvey Catchment Council on the Saving Lake McLarty project, hydrological interventions have successfully created large areas of migratory shorebird feeding habitat, with surveys identifying a diverse macro-invertebrate community and almost 6000 shorebirds recorded on this newly rehydrated wetland.
- DBCA worked with Peel-Harvey Catchment Council on a banksia woodland mapping project to conserve high-quality bushland through access control, weed control, rubbish removal, and in conjunction with local governments, developing options to consolidate or reroute unmade road that bisect these areas.
- DBCA collaborated with the Australian Government Department of Agriculture, Water and the Environment, the Peel-Harvey Catchment Council and UWA to assess the vulnerability of the Peel-Yalgorup Ramsar site to the impacts of climate change and consider the development of climate change actions.
- DBCA collaborated with other State Government agencies to develop wetland policy settings that introduce a new draft evaluation methodology in planning procedures.
- A project examining the stacked disturbances of fire and drought/ heatwave events, responses of tree canopy structure and understorey diversity composition was undertaken to inform forest management.
- A collaboration with CSIRO funded under the Gorgon Net Conservation Benefits program investigated options for biocontrol of the highly invasive weed, stinking passion flower that is transforming ecosystems in the Kimberley and Pilbara. Genetic analysis has shown that plants in Australia have arisen from three sources in the native range in South America.
- DBCA began a new 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 its impacts on ecosystems in southern Australia.
- DBCA undertook a collaborative survey project with Walalakoo Aboriginal Corporation, Dambimangari Aboriginal Corporation and Paruku Ranger Group with assistance from a Rangelands NRM partnership to determine the exact location of the cane toad (*Rhinella marina*) front, identify populations of toad-sensitive species ahead of the front and assess the impact of toads behind the front.

- Mitigation actions from the *Fitzgerald River National Park and Fitzgerald Biosphere Phytophthora Dieback Protection Plan 2019–2029* were implemented through funding managed by South Coast NRM and the Australian Heritage Grant program.
- DBCA continued to participate in the Resilient Reefs initiative, a global partnership for resilience-based management of World Heritage listed coral reefs. DBCA engaged in extensive community and stakeholder consultation to draft a Resilience Strategy for Ningaloo to build resilience to natural systems and the communities that depend on them in the face of climate change.
- A partnership with Murdoch University, Department of Health and DPIRD was established to characterise and explore toxin mobility of the harmful algae, *Alexandrium* spp. and options for control.

Karri forest. *Photo – Bron Anderson/DBCA*

Service 8: Implementation of the Forest Management Plan

This service 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

	2020–21 target	2020–21 actual	Variance
Expenses by service	$19,237,000	$18,746,000	($491,000)
Key efficiency indicator			
Average cost per hectare of forest	$14.90	$14.52	($0.38)
Key effectiveness indicator			
Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan	1,337,000m^3	879,707m^3	(457,293m^3)

Note: Removal of jarrah and karri sawlogs under the Forest Management Plan 2014–2023 is reconciled on a calendar-year basis and further adjustments to actual removals will be reported through monitoring processes in the end-of-term performance review of the Forest Management Plan 2014-2023.

More information on these indicators can be found in the Disclosures and Legal Compliance section under Key Performance Indicators.

Performance highlights

Major plans

- The *Forest Management Plan 2014–2023* (FMP) continued to be implemented. The FMP provides the policy framework for managing south-west native forests.
- The first Annual Meeting of Officials was held for the extended WA Regional Forest Agreement in March 2020.
- As a member of the Montreal Process Implementation Group for Australia, DBCA contributed to the ongoing international development of the Montreal Process criteria and indicators for sustainable forest management. This included preliminary work toward Australia's next *State of the Forests* report due in 2023.
- DBCA provided technical advice and information support to help deliver an interagency initiative for operational trials of ecological thinning in the jarrah forests under the *Djarlma Plan for the Western Australian Forestry Industry*. The trials will assess reduction in water use in dense, highly stocked stands of jarrah to promote forest health and resilience in a drying climate and to reduce potential for intense bushfires by reducing woody fuel loads.
- 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

- DBCA provided specialist advice on the implications for ecologically sustainable forest management of proposed developments and planned operations, including mining, utilities (for example water pipelines) and infrastructure work.
- DBCA provided technical support, on-ground works and advice to the Forest Products Commission (FPC) for implementation of annual harvest and coupe plans, fire management and forest regeneration activities.
- DBCA prepared projections of native forest timber resources available under the FMP to inform market development options for the forest products industry.

- Training on the Disturbance Approvals System (DAS) to operational, planning and management personnel continued across DBCA. At 30 June 2021, the DAS contained 361 proposals for disturbances ranging from timber harvesting to recreation site development, including operations submitted by external parties, including local government authorities, Telstra, Water Corporation, DWER, Main Roads WA and the FPC.
- Salvage operations in the 2016 Waroona–Yarloop bushfire area continued. This is part of forest restoration to promote natural regeneration at a 'patch' level.

Forest planning and monitoring

- Planning on the next three-year indicative timber harvest plans (2021–23) for the south-west forest regions was completed. This is a rolling plan prepared every one to two years to provide a forward schedule of coupes for harvesting.
- A total of 236 disturbance operations covering approximately 8820 hectares of State forest and timber reserves were evaluated and monitored for compliance with the environmental outcomes sought in the FMP. This included 40 soil disturbance and erosion surveys across 32 active native forest coupes (covering 516 hectares and 174km of log extraction track), and 30 tree marking assessments in 11 forest coupes covering 6822 hectares with 515 hectares assessed.
- In 2020, detection and mapping of *Phytophthora* dieback was undertaken on 28,440 hectares of land managed by DBCA to help plan and manage disturbance operations and the prioritisation of disease management treatments.
- All mapped old-growth forest on lands managed by DBCA is protected from timber harvesting and associated disturbance. DBCA administers a process to assess areas nominated by the public or identified during planning of operations for any unmapped old-growth forest. Changes to extent of mapped old-growth forest includes 101 hectares of jarrah old-growth forest, and 25 hectares of wandoo old-growth forest.
- In accordance with the FMP, DBCA analysed the potential location of nine new fauna (animal) habitat zones and finalised eight of these (comprising a gross area of 1657 hectares). Fauna habitat zones in State forests are

created to help maintain biodiversity values in areas subject to timber harvesting. The total number of fauna habitat zones finalised to date is 149, comprising a gross area of 37,851 hectares.

- High-resolution, digital aerial imagery was gathered across 167,000 hectares of forest and plantations to monitor and measure areas for timber harvest operations, silvicultural outcomes, bushfire recovery and prescribed fire outcomes.
- Programs of strategic-level timber inventory within regrowth karri, regrowth jarrah and mixed-age jarrah forests available for timber production were commenced to inform development of the next FMP, due in 2023.

Prescribed burn in Milyeannup National Park. *Photo - Kyle Hulls/DBCA*

Service 9: Prescribed Burning and Fire Management

This service is responsible for using planned fire to achieve community and asset protection, and land, forest, and biodiversity management objectives. The department is committed to proactively reducing risk rather than relying on bushfire suppression and response.

Performance summary

Table 7: Service 9 performance summary

	2020–21 target	2020–21 actual	Variance
Expenses by service	$52,411,000	$51,945,000	($466,000)
Key efficiency indicator			
Average cost per hectare burnt	$14.33	$13.77	($0.56)
Key effectiveness indicator			
Proportion of planned Priority 1 prescribed burns achieved	55%	39%	(16%)

More information on these indicators can be found in the Disclosures and Legal Compliance section under Key Performance Indicators.

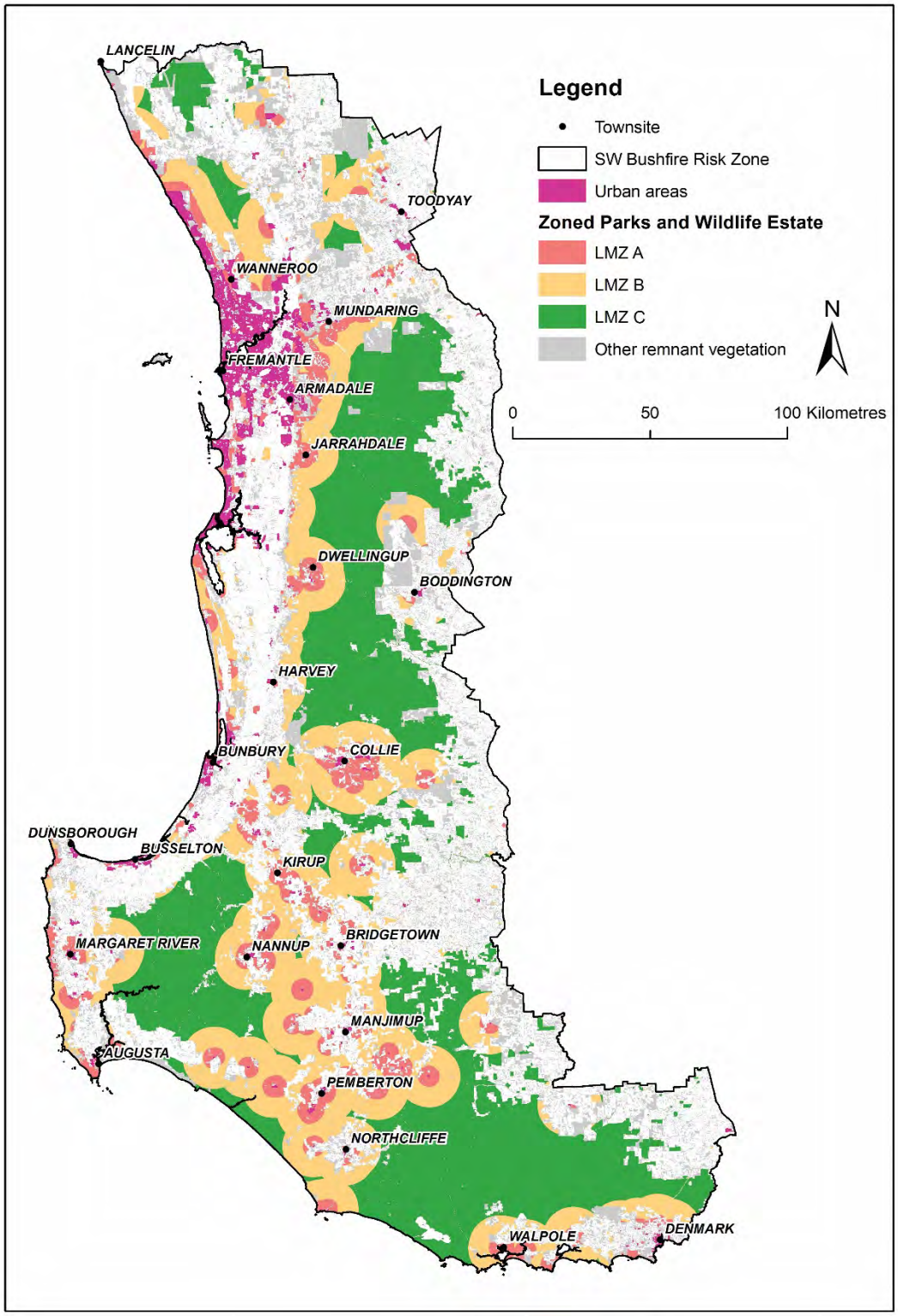
Prescribed burning performance measures

DBCA applies three performance measures when assessing the 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 DBCA's three south-west forest regions.

The zones (shown in Figure 3) 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 DBCA-managed landscape. LMZ C is further from populated areas but is traversed by infrastructure corridors of economic and public safety significance (for example powerlines, highways) and contains important biodiversity, recreational, timber production, water catchment and other values.

Figure 3: Land management zones



The prescribed burning targets for each zone are based on the proportion of DBCA-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. The 2020–21 targets and achievements for each LMZ are shown in Table 8.

Table 8: 2020–21 LMZ prescribed burning achievements

LMZ	Distance from populated area	Nominal 2020–21 target (hectares)	Achieved (hectares)	Percentage of target
A	within 3.5km	20,000	13,836	69
B	3.5–11km	70,000	55,751	80
C	beyond 11km	110,000	94,858	86

ii To maintain a fuel age of less than six years since last burnt in at least 45 per cent of the landscape across DBCA'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 lands 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 DBCA's prescribed burning program in mitigating bushfire risk.

To achieve the 45 per cent target, DBCA aims to conduct prescribed burning over at least 200,000 hectares per annum. At 30 June 2021, 48.2 per cent of the landscape had a fuel age of less than six years, compared to 49.5 per cent one year earlier.

iii Ratio of CALM Act tenure land affected by bushfire (where DBCA 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 2020–21 was 1:0.09 (prescribed burning 156,106 hectares : bushfire 14,799 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

- DBCA achieved 171,236 hectares of prescribed burning in the south-west forest regions in 2020–21. This year's program was assisted by additional State Government funding of $5.77 million via the Enhanced Prescribed Burning Program.
- A further 3,601,999 hectares was burnt in DBCA's other six regions: the Kimberley, Pilbara, Goldfields, Midwest, Wheatbelt and South Coast. These prescribed burns were carried out on DBCA-managed land as well as on unallocated Crown land and unmanaged reserves, often in conjunction with other land managers, including traditional owner groups.
- Through the *Women in Fire Management Action Plan 2019–22*, DBCA has continued to achieve improvement in gender diversity across the fire management workforce with increased female representation in the duty fire officer roles, permanent fire management positions at level 4 and above, and permanent frontline firefighter positions.

Prescribed fire planning and risk management

- DBCA continued implementing the Bushfire Risk Management Framework, which helps prioritise bushfire mitigation work on departmental lands through the development of Regional Fuel Management Plans. At 30 June 2021, each of DBCA's nine regions had finalised a Regional Fuel Management Plan.
- Through its ongoing assurance program, the Office of Bushfire Risk Management considered a range of DBCA's prescribed fire planning processes in the Perth Hills and Wellington districts. The findings confirmed that DBCA's processes for planning and implementing prescribed burning align with ISO 31000:2018, the international standard for risk management.

Bushfire risk management on unallocated Crown land

- DBCA is responsible for the coordination and on-ground management of bushfire risk through targeted bushfire mitigation on 91 million hectares of unallocated Crown land and unmanaged reserves outside the Perth metropolitan area and townsites.
- Significant on-ground 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 treatments, by reducing the fuel available to sustain a bushfire, allowing effective control and improving access to allow the rapid control of bushfires.

- In 2019–20, 474km (3082 hectares) of modified vegetation buffers, 878km of fire access track and 532,850 hectares of prescribed burning were completed. In 2020–21, 377km (2831 hectares) of modified vegetation buffers, 1731 km of fire access track and 818,708 hectares of prescribed burning were completed. This work complemented DFES and local government activities.
- DBCA continued to engage and build partnerships with other 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 (FMDP)

- The FMDP has 13 full-time participants working across several regions and districts.
- The FMDP Expansion Program provides opportunities for staff to focus their career development through enhancing their fire knowledge and fast-tracking skill. As of 30 June 2021, there were seven employees in the program from several of DBCA's regions. One employee commenced in the program this year and two have transferred into permanent FMDP positions. The expansion program will undertake another nomination and intake process in the 2021–22 financial year.
- From 2018 to 2020, the percentage of applicants who are women has risen from 12 per cent to 34 per cent.

Fire ecology education programs

- Fire Management Services Branch continued to work with Public Information and Corporate Affairs Branch to provide a range of *Nearer to Natur*e fire education programs, with 2600 participants in 2020–21. School students examined how prevention, mitigation, and preparedness minimise the effects of bushfires. Forest management, fire behaviour, ecological consequences of fire on the environment and protection of habitat all feature in *Nearer to Nature's* suite of programs. The programs underwent a major review and have been updated to be delivered according to Know Your Patch principles.

Bushfire in Yeal Nature Reserve, January 2021. *Photo – Kimberlee Kucera/DBCA*

Service 10: Bushfire Suppression

This service is responsible for responding quickly and effectively to bushfires on, or near, land managed by DBCA by maintaining an appropriate detection and response capacity.

DBCA 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 managed by DBCA 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

	2020–21 target	2020–21 actual	Variance
Expenses by service	$32,468,000	$48,130,000	$15,662,000
Key efficiency indicator			
Average cost per hectare burnt	$11.74	$117.65	$105.91
Key effectiveness indicator			
Proportion of South West bushfires contained to less than two hectares	75%	76%	1%

Note that the bushfire effectiveness indicator considers only those fires where DBCA was the initial attack agency. More information on the above indicators can be found in the Disclosures and Legal Compliance section under Key Performance Indicators.

Performance highlights

Bushfire management

- DBCA personnel fought and/or monitored 450 bushfires that burnt about 409,085 hectares in 2020–21, including:
    - 3949 hectares in the Pilbara Region
    - 88,378 hectares in the Goldfields Region
    - 249,468 hectares in the Kimberley Region
    - 1079 hectares in the South Coast Region
    - 30,201 hectares in the Midwest Region
    - 4277 hectares in the Wheatbelt Region
    - 31,731 hectares in the three south-west forest regions (Swan, South West and Warren).
- The causes of these fires were:
    - lightning – 20.67 per cent (below the 10-year average of 25.68 per cent)
    - deliberately lit or arson-caused fires – 38.67 per cent (below the 10-year average of about 38.91 per cent)
    - accidental fires – 14.88 per cent
    - escapes from private burns – 3.33 per cent
    - escapes from departmental burns – 0.89 per cent
    - other causes – 11.78 per cent
    - unknown – 9.78 per cent.
- In conjunction with DFES and local governments, four interagency State bushfire pre-formed incident management teams were rostered in readiness for deployment to large bushfires around the State throughout the southern bushfire season.
- These teams were deployed to Beekeepers Nature Reserve, Jurien (December 2020), Red Gully, Gingin, Nannup (January 2021) and Wooroloo (February 2021).

Bushfire detection

- DBCA provided an effective fire-detection system in the high bushfire risk zones of the south-west forest regions using single-engine aircraft and 10 fixed lookout towers. DBCA’s fleet of 10 ‘spotter’ aircraft flew 4131 hours of

aerial surveillance in pre-determined circuits. Flight schedules varied according to bushfire danger levels and fire activity.
- The detection aircraft also flew 278 hours in support of bushfire suppression operations.

Aerial bushfire suppression operations

- DBCA contracted eight fixed-wing water bombers in the south-west forest regions from November 2020 to mid-April 2021. 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 DBCA'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 1100 operational hours in attending 148 bushfires and dropped 1804 loads, delivering 5,412,000 million litres of suppressant.

Bushfire training and development

- Fire Management Services Branch training and development staff conducted 33 formal fire training sessions inclusive of aviation training involving 1933 participants.
- Participants included internal staff, campground host volunteers and personnel from FPC, DFES, local governments and Aboriginal ranger groups from across the State.
- Annual mandatory pre-season training in preparation for the 2020–21 bushfire season was conducted for 976 DBCA and FPC personnel and included the use of two-way radios, storage and use of fire blankets, and burn-over drills.
- DBCA continues to work closely with the DFES Bushfire Centre of Excellence and released the *Implementation Guide for Prescribed Burning*.

Polycarpaea longiflora. Photo – Karla Forrest/DBCA

Disclosures and Legal Compliance

Certification of financial statements

For the reporting period ended 30 June 2021

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 2021 and the financial position as at 30 June 2021.

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

3 September 2021

Mark Webb PSM
Accountable Authority

3 September 2021

Auditor General

INDEPENDENT AUDITOR'S OPINION
2021
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 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service and Summary of Consolidated Account Appropriations for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information, including administered transactions and balances.

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 2021 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 am independent of the Department in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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 they determine 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

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 Department are those policies and procedures established by the Director General 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).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, 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 2021.

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 2021. 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 2021.

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 2021, but not the financial statements, key performance indicators and my auditor's report.

My opinions do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

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

This auditor's report relates to the financial statements, controls and key performance indicators of the Department of Biodiversity, Conservation and Attractions for the year ended 30 June 2021 included 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 these financial statements, controls or key performance indicators. If users of the financial statements, controls 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 of the financial statements, controls and key performance indicators.

Caroline Spencer
Auditor General for Western Australia
Perth, Western Australia
7 September 2021

Department of Biodiversity, Conservation and Attractions
Statement of Comprehensive Income
For the Year Ended 30 June 2021

	Note	2021 $'000	2020 $'000
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1(a)	180,175	175,133
Supplies and services	3.3	77,697	72,212
Depreciation expense	5.3	28,246	26,252
Accommodation expenses	3.3	3,326	3,417
Grants and subsidies	3.2	47,165	42,771
Other expenses	3.3	22,601	24,680
Finance costs	7.2	306	262
Total cost of services		**359,516**	**344,727**
Income			
User charges and fees	4.2	31,927	28,291
Commonwealth grants	4.4	1,280	2,255
Other grants	4.5	11,440	10,634
Interest income		268	781
Other income	4.3	13,762	13,980
Gains on disposal of non-current assets	4.6	204	342
Total Income		**58,881**	**56,283**
Gains/(Loss) on revaluation of assets			
Gain on revaluation of land	5.1	145,531	0
Loss on revaluation of land	5.1	0	(251,400)
Total Gains/ (Loss) on revaluation of assets		**145,531**	**(251,400)**
NET COST OF SERVICES		**155,104**	**539,844**
Income from State Government	4.1		
Service appropriation		267,505	254,292
Income from other public sector entities		25,889	24,892
Resources received		1,815	1,384
Royalties for Regions Fund		11,633	17,098
Total income from State Government		**306,842**	**297,666**
SURPLUS/(DEFICIT) FOR THE PERIOD		**151,738**	**(242,178)**
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit and loss			
Changes in asset revaluation surplus		1,067	1,105
Total other comprehensive income		**1,067**	**1,105**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**152,805**	**(241,073)**

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

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

Department of Biodiversity, Conservation and Attractions
Statement of Financial Position
As at 30 June 2021

	Note	2021 $'000	2020 $'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.3	8,995	16,437
Restricted cash and cash equivalents	7.3	73,519	63,787
Inventories	6.1	1,111	1,581
Receivables	6.2	19,543	11,348
Amounts receivable for services	6.3	10,460	9,782
Other current assets	6.4	3,195	2,935
Non-current assets classified as held for sale		56	44
Total Current Assets		**116,879**	**105,914**
Non-Current Assets			
Restricted cash and cash equivalents	7.3	2,949	2,367
Receivables	6.2	2,935	2,408
Amounts receivable for services	6.3	232,230	208,648
Infrastructure, property, plant and equipment	5.1	2,798,200	2,626,538
Right-of-use assets	5.2	11,760	10,154
Total Non-Current Assets		**3,048,074**	**2,850,115**
TOTAL ASSETS		**3,164,953**	**2,956,029**
LIABILITIES			
Current Liabilities			
Payables	6.5	9,959	4,414
Lease liabilities	7.1	4,283	3,710
Employee related provisions	3.1(b)	38,021	35,644
Other current liabilities	6.6	19,362	11,012
Total Current Liabilities		**71,625**	**54,780**
Non-Current Liabilities			
Lease liabilities	7.1	7,469	6,403
Employee related provisions	3.1(b)	7,499	7,007
Other non-current liabilities	6.6	5,214	5,375
Total Non-Current Liabilities		**20,182**	**18,785**
TOTAL LIABILITIES		**91,807**	**73,565**
NET ASSETS		**3,073,146**	**2,882,464**
EQUITY	9.7		
Contributed equity		3,152,973	3,115,096
Reserves		42,369	41,302
Accumulated surplus/(deficit)		(122,196)	(273,934)
TOTAL EQUITY		**3,073,146**	**2,882,464**

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

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

Department of Biodiversity, Conservation and Attractions
Statement of Changes in Equity
For the Year Ended 30 June 2021

	9.7	Contributed equity $'000	Reserves $'000	Accumulated surplus/(deficit) $'000	Total equity $'000
Balance at 1 July 2019		3,062,619	40,197	(27,449)	3,075,367
Changes in accounting policy		0	0	(4,307)	(4,307)
Restated balance at 1 July 2019		3,062,619	40,197	(31,756)	3,071,060
Surplus/(deficit)		0	0	(242,178)	(242,178)
Other comprehensive income		0	1,105	0	1,105
Total comprehensive income for the period		0	1,105	(242,178)	(241,073)
Transactions with owners in their capacity as owners:					
Capital appropriations		10,778	0	0	10,778
Other contributions by owners		18,559	0	0	18,559
Transfer of net assets from other agencies		23,983	0	0	23,983
Distributions to owners		(843)	0	0	(843)
Total		52,477	0	0	52,477
Restated balance at 30 June 2020		**3,115,096**	**41,302**	**(273,934)**	**2,882,464**
Balance at 1 July 2020		3,115,096	41,302	(273,934)	2,882,464
Changes in accounting policy		0	0	0	0
Restated balance as 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
Balance at 30 June 2021		**3,152,973**	**42,369**	**(122,196)**	**3,073,146**

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

Department of Biodiversity, Conservation and Attractions
Statement of Cash Flows
For the Year Ended 30 June 2021

	Note	2021 $'000	2020 $'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		233,463	220,128
Capital appropriations		41,694	10,778
Holding account drawdowns		9,782	8,717
Non-retained revenue distributed to owner		(18,782)	(843)
Funds from other public sector entities		25,382	24,892
Royalties for Regions Fund		25,178	35,657
Net cash provided by State Government		**316,717**	**299,329**
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(175,975)	(171,619)
Supplies and services		(71,722)	(71,821)
Accommodation		(3,326)	(3,417)
Grants and subsidies		(47,165)	(42,771)
GST payments on purchases		(14,847)	(13,419)
GST payments to taxation authority		(268)	(207)
Other payments		(22,585)	(24,045)
Finance costs		(306)	(262)
Receipts			
User charges and fees		29,262	31,073
Commonwealth grants		5,707	3,138
Interest received		294	1,063
GST receipts on sales		5,696	5,410
GST receipts from taxation authority		8,228	8,476
Other receipts		24,582	26,222
Net cash provided by/(used in) operating activities	7.3.2	**(262,425)**	**(252,179)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(47,464)	(36,294)
Receipts			
Proceeds from sale of non-current physical assets		1,061	990
Net cash provided by/(used in) investing activities		**(46,403)**	**(35,304)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal repayments of lease liabilities		(5,017)	(4,654)
Net cash provided by/(used in) financing activities		**(5,017)**	**(4,654)**
Net increase/(decrease) in cash and cash equivalents		2,872	7,192
Cash and cash equivalents at the beginning of the period		82,591	75,399
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.3	**85,463**	**82,591**

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

Department of Biodiversity, Conservation and Attractions
Summary of Consolidated Account Appropriations
For the Year Ended 30 June 2021

	2021 Budget	Supple-mentary Funding	2021 Revised Budget	2021 Actual	Variance	2021 Actual	2020 Actual	Variance
	$'000		$'000	$'000	$'000	$'000	$'000	$'000
Delivery of Services								
Item 85 Net amount appropriated to deliver services	225,696	9,500	235,196	266,880	31,684	266,880	253,667	13,213
Royalties for Regions Fund	23,302	0	23,302	11,633	(11,669)	11,633	17,098	(5,465)
Amount Authorised by Other Statutes								
- Salaries and Allowances Act 1975	625	0	625	625	0	625	625	0
Total appropriations provided to deliver services	**249,623**	**9,500**	**259,123**	**279,138**	**20,015**	**279,138**	**271,390**	**7,748**
Capital								
Item 145 Capital appropriations	28,749	0	28,749	41,694	12,945	41,694	10,778	30,916
Royalties for Regions Fund	19,183	0	19,183	13,545	(5,638)	13,545	18,559	(5,014)
Total capital	**47,932**	**0**	**47,932**	**55,239**	**7,307**	**55,239**	**29,337**	**25,902**
GRAND TOTAL	**297,555**	**9,500**	**307,055**	**334,377**	**27,322**	**334,377**	**300,727**	**33,650**
Details of Expenses by Service								
Visitor Services and Public Programs Provided at Kings Park and Bold Park	0	0	0	13,282	13,282	13,282	12,457	825
Visitor Services and Public Programs Provided at Rottnest Island	0	0	0	14,241	14,241	14,241	12,647	1,594
Visitor Services and Public Programs Provided at Perth Zoo	0	0	0	7,482	7,482	7,482	9,682	(2,200)
Visitor Services and Public Programs Provided in the Swan and Canning Riverpark	14,555	0	14,555	14,341	(214)	14,341	13,677	664
Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters	115,299	0	115,299	111,816	(3,483)	111,816	97,199	14,617
Conserving Habitats, Species and Ecological Communities	63,668	0	63,668	59,921	(3,747)	59,921	60,268	(347)
Research and Conservation Partnerships	26,756	0	26,756	19,612	(7,144)	19,612	20,694	(1,082)
Implementation of the Forest Management Plan	19,237	0	19,237	18,746	(491)	18,746	18,437	309
Prescribed Burning and Fire Management	52,411	0	52,411	51,945	(466)	51,945	50,193	1,752
Bushfire Suppression	32,468	9,500	41,968	48,130	6,162	48,130	49,473	(1,343)
Total Cost of Services	324,394	9,500	333,894	359,516	25,622	359,516	344,727	14,789
Add Loss on Revaluation of Assets	0	0	0	0	0	0	251,400	(251,400)
Less Gain on Revaluation of Assets	0	0	0	(145,531)	(145,531)	(145,531)	0	(145,531)
Less Total Income	(73,501)	0	(73,501)	(58,881)	14,620	(58,881)	(56,283)	(2,598)
Net Cost of Services	250,893	9,500	260,393	155,104	(105,289)	155,104	539,844	(384,740)
Adjustments	(1,270)	0	(1,270)	124,034	125,304	124,034	(268,454)	392,488
Total appropriations provided to deliver services	**249,623**	**9,500**	**259,123**	**279,138**	**20,015**	**279,138**	**271,390**	**7,748**
Capital Expenditure								
Purchase of non-current physical assets	61,995	0	61,995	47,464	(14,531)	47,464	36,294	11,170
Adjustment for other funding sources	(14,063)	0	(14,063)	7,775	21,838	7,775	(6,957)	14,732
Capital appropriations	**47,932**	**0**	**47,932**	**55,239**	**7,307**	**55,239**	**29,337**	**25,902**
Details of Income Estimates								
Income disclosed as Administered Income	30	0	30	58	28	58	102	(44)
	30	**0**	**30**	**58**	**28**	**58**	**102**	**(44)**

"2021 Estimate" refers to the Department's (excluding Zoological Parks Authority, Botanic Gardens and Parks Authority and Rottnest Island Authority) budget estimates approved under section 40 of the Financial Management Act 2006.

Adjustments comprise movements in cash balances and other accrual items such as receivables, payables and superannuation.

Note 10.1 'Disclosure of administered income and expenses by service' and Note 10.2 'Explanatory statement for Administered Items' provide details of any significant variations between estimates and actual results for 2021 and between the actual results for 2021 and 2020.

Notes to the Financial Statements

1. Basis of preparation

The Department of Biodiversity, Conservation and Attractions is a WA Government entity and is 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 3 September 2021.

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 had 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.

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 TI 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.

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:

	Note
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.

The Department administers assets, liabilities, income and expenses on behalf of Government which are not controlled by, nor integral to, the function of the Department. These administered balances and transactions are not recognised in the principal financial statements of the Department but schedules are prepared using the same basis as the financial statements and are presented at Note 10.1 'Disclosure of administered income and expenses by service' and Note 10.3 'Administered assets and liabilities'.

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 2021

	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	
	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000
COST OF SERVICES																						
Expenses																						
Employee benefits expense	0	0	0	0	0	0	7,083	6,890	54,235	51,247	42,009	42,080	10,867	11,363	12,171	11,981	34,888	33,925	18,922	17,647	180,175	175,133
Supplies and services	0	0	0	0	0	0	2,477	2,348	31,086	24,310	11,241	11,149	6,472	6,897	4,483	4,452	10,713	10,164	11,225	12,892	77,697	72,212
Depreciation expense	0	0	0	0	0	0	176	246	15,378	13,383	2,609	2,679	590	757	1,143	1,155	5,132	4,662	3,218	3,370	28,246	26,252
Accommodation expenses	0	0	0	0	0	0	175	70	1,483	1,470	761	820	168	237	111	137	411	393	217	290	3,326	3,417
Grants and subsidies	13,282	12,457	14,241	12,647	7,482	9,682	4,117	3,928	6,345	3,071	400	205	1,013	724	256	9	16	25	13	23	47,165	42,771
Other expenses	0	0	0	0	0	0	308	193	3,155	3,614	2,848	3,284	490	705	566	688	725	971	14,509	15,225	22,601	24,680
Finance costs	0	0	0	0	0	0	5	2	134	104	53	51	12	11	16	15	60	53	26	26	306	262
Total cost of services	**13,282**	**12,457**	**14,241**	**12,647**	**7,482**	**9,682**	**14,341**	**13,677**	**111,816**	**97,199**	**59,921**	**60,268**	**19,612**	**20,694**	**18,746**	**18,437**	**51,945**	**50,193**	**48,130**	**49,473**	**359,516**	**344,727**
Income																						
User charges and fees	0	0	0	0	0	0	22	102	27,289	23,086	906	1,778	1,433	1,224	489	552	1,323	1,201	465	348	31,927	28,291
Commonwealth grants	0	0	0	0	0	0	0	0	477	168	0	0	803	2,087	0	0	0	0	0	0	1,280	2,255
Other grants	0	0	0	0	0	0	610	305	371	169	241	421	10,042	9,540	176	199	0	0	0	0	11,440	10,634
Interest income	0	0	0	0	0	0	0	0	28	81	31	80	187	565	16	44	6	11	0	0	268	781
Other income	0	0	0	0	0	0	45	12	7,484	6,715	3,092	3,628	173	108	2,428	3,088	321	165	219	264	13,762	13,980
Gains/(loss) on disposal of non-current assets	0	0	0	0	0	0	8	7	(117)	(76)	(22)	(19)	(8)	7	46	40	127	164	170	219	204	342
Total income	**0**	**0**	**0**	**0**	**0**	**0**	**685**	**426**	**35,532**	**30,143**	**4,248**	**5,888**	**12,630**	**13,531**	**3,155**	**3,923**	**1,777**	**1,541**	**854**	**831**	**58,881**	**56,283**
Gains/(Loss) on revaluation of assets																						
Gain on revaluation of land	0	0	0	0	0	0	990	0	41,913	0	36,834	0	65,794	0	0	0	0	0	0	0	145,531	0
Loss on revaluation of land	0	0	0	0	0	0	0	(1,710)	0	(72,404)	0	(63,630)	0	0	0	(113,656)	0	0	0	0	0	(251,400)
Total Gain/(Loss) on revaluation of assets	**0**	**0**	**0**	**0**	**0**	**0**	**990**	**(1,710)**	**41,913**	**(72,404)**	**36,834**	**(63,630)**	**65,794**	**0**	**0**	**(113,656)**	**0**	**0**	**0**	**0**	**145,531**	**(251,400)**
NET COST OF SERVICES	**13,282**	**12,457**	**14,241**	**12,647**	**7,482**	**9,682**	**12,666**	**14,961**	**34,371**	**139,460**	**18,839**	**118,010**	**(58,812)**	**7,163**	**15,591**	**128,170**	**50,168**	**48,652**	**47,276**	**48,642**	**155,104**	**539,844**
Income from State Government																						
Service appropriation	13,282	12,457	14,241	12,647	7,482	9,682	10,307	9,485	73,201	63,093	48,553	49,420	0	0	11,593	10,658	46,116	45,615	42,730	41,235	267,505	254,292
Income from other public sector entities	0	0	0	0	0	0	3,048	3,457	4,190	3,696	4,118	3,647	5,339	3,070	2,751	3,402	2,817	1,754	3,626	5,866	25,889	24,892
Resources received	0	0	0	0	0	0	89	64	372	416	290	202	58	63	691	324	228	167	87	148	1,815	1,384
Royalties for Regions Fund	0	0	0	0	0	0	0	0	5,709	11,161	424	437	0	0	0	0	5,500	5,500	0	0	11,633	17,098
Total income from State Government	**13,282**	**12,457**	**14,241**	**12,647**	**7,482**	**9,682**	**13,444**	**13,006**	**83,472**	**78,366**	**53,385**	**53,706**	**5,397**	**3,133**	**15,035**	**14,384**	**54,661**	**53,036**	**46,443**	**47,249**	**306,842**	**297,666**
SURPLUS/(DEFICIT) for the period	**0**	**0**	**0**	**0**	**0**	**0**	**778**	**(1,955)**	**49,101**	**(61,094)**	**34,546**	**(64,304)**	**64,209**	**(4,030)**	**(556)**	**(113,786)**	**4,493**	**4,384**	**(833)**	**(1,393)**	**151,738**	**(242,178)**

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 2021

	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	
	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000	2021 $'000	2020 $'000
ASSETS																						
Current assets	0	0	0	0	0	0	1,763	1,901	28,575	20,563	2,642	60,945	71,726	7,253	4,263	4,033	3,603	5,559	4,307	5,660	116,879	105,914
Non-current assets	0	0	0	0	0	0	29,464	27,411	1,051,768	973,183	712,145	712,794	16,998	18,477	1,090,540	977,289	84,499	82,150	62,660	58,811	3,048,074	2,850,115
Total assets	**0**	**0**	**0**	**0**	**0**	**0**	**31,227**	**29,312**	**1,080,343**	**993,746**	**714,787**	**773,739**	**88,724**	**25,730**	**1,094,803**	**981,322**	**88,102**	**87,709**	**66,967**	**64,471**	**3,164,953**	**2,956,029**
LIABILITIES																						
Current liabilities	0	0	0	0	0	0	2,303	1,686	29,561	19,200	17,775	15,752	3,545	2,960	4,809	4,545	10,892	8,571	2,740	2,066	71,625	54,780
Non-current liabilities	0	0	0	0	0	0	450	372	8,292	7,148	4,684	4,667	1,023	962	1,068	1,078	3,592	3,282	1,073	1,276	20,182	18,785
Total liabilities	**0**	**0**	**0**	**0**	**0**	**0**	**2,753**	**2,058**	**37,853**	**26,348**	**22,459**	**20,419**	**4,568**	**3,922**	**5,877**	**5,623**	**14,484**	**11,853**	**3,813**	**3,342**	**91,807**	**73,565**
NET ASSETS	**0**	**0**	**0**	**0**	**0**	**0**	**28,474**	**27,254**	**1,042,490**	**967,398**	**692,328**	**753,320**	**84,156**	**21,808**	**1,088,926**	**975,699**	**73,618**	**75,856**	**63,154**	**61,129**	**3,073,146**	**2,882,464**

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	2021 ($000)	2020 ($000)
Employee benefits expense	3.1(a)	180,175	175,133
Employee related provisions	3.1(b)	45,520	42,651
Grants and subsidies	3.2	47,165	42,771
Other expenses	3.3	103,624	100,309

3.1a) Employee benefits expense

Employee benefits	164,337	161,384
Termination benefits	394	0
Superannuation – defined contribution plans [(a)]	15,444	13,749
Total employee benefits expense	**180,175**	**175,133**
Add: AASB 16 non-monetary benefits	1,266	1,173
Less: Employee contributions[(b)]	(1,668)	(1,616)
Net employee benefits	**179,773**	**174,690**

(a) Defined contribution plans include West State, Gold State and GESB Super Scheme and other eligible funds. Payments to GESB during the financial year amounts to $9.94 million (2020: $11.79 million).
(b) Employee contributions are part of the balance of fees under private organisations disclosed at 4.2c).

Employee benefits: Includes wages, salaries and social contributions, paid annual leave entitlements and paid sick leave, profit-sharing and bonuses; and non-monetary benefits (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 Gold State Super (GSS) (concurrent contributions), the West State Super (WSS), the Government Employees Superannuation Board (GESB), or other superannuation funds. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

GSS (concurrent contributions) is a defined benefit scheme for the purposes of employees and whole of government reporting. It is however a defined contribution plan, for department purposes because the concurrent contributions (defined contributions) made by the Department to GESB extinguishes the Department's obligations to the related superannuation liability.

The Department does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Department to the GESB.

The GESB and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

AASB 16 Non-monetary benefits: Non-monetary employee benefits, that are employee benefits expenses, predominantly relate to the provision of vehicles through State Fleet and housing benefits and are measured at the cost incurred by the Department. Depreciation and interest are apportioned based on the estimated business use percentage.

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

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.

	2021 ($000)	2020 ($000)
Current		
Employee benefits provisions		
Annual leave[(a)]	17,095	15,822
Long service leave[(b)]	20,489	19,414
	37,584	**35,236**
Other provisions		
Employment on-costs[(c)]	437	408
Total current employee related provisions	**38,021**	**35,644**
Non-current		
Employee benefits provisions		
Long service leave[(b)]	7,412	6,925
Other provisions		
Employment on-costs[(c)]	87	82
Total non-current employee related provisions	**7,499**	**7,007**
Total employee related provisions	**45,520**	**42,651**

(a) 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:

	2021 ($000)	2020 ($000)
Within 12 months of the end of the reporting period	11,257	10,669
More than 12 months after the end of the reporting period	5,838	5,153
	17,095	**15,822**

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.

(b) 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:

	2021 ($000)	2020 ($000)
Within 12 months of the end of the reporting period	8,020	7,381
More than 12 months after the reporting period	19,881	18,958
	27,901	**26,339**

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.

(c) 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'.

	2021 ($000)	2020 ($000)
Employment on-costs provision		
Carrying amount at start of period	490	450
Additional/(reversals of) provisions recognised	217	186
Payments/other sacrifices of economic benefits	(187)	(151)
Unwinding of the discount	4	5
Carrying amount at end of period	**524**	**490**

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. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

	2021 ($000)	2020 ($000)
3.2 Grants and subsidies		
Recurrent		
State Government [(a)]	35,679	37,470
Private organisations	8,266	4,486
Local Government	2,320	475
Federal Government	900	340
Total grants and subsidies	**47,165**	**42,771**

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

Botanic Gardens and Parks Authority	13,282	12,457
Zoological Parks Authority	7,574	9,885
Rottnest Island Authority	14,241	12,647
Department of Water and Environmental Regulation	381	2,204
Western Australian Land Authority	250	0
Western Australian Museum	0	148

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 expenditure		
Supplies and services		
Communications	2,727	3,650
Consultants and contractors	7,110	5,717
Services and contracts	33,836	33,284
Materials	19,629	16,306
Repairs and maintenance	5,037	5,207
Travel	4,917	4,282
Staff Costs (including uniforms & protective clothing)	4,388	3,699
Other	53	67
Total supplies and services expenses	**77,697**	**72,212**
Accommodation expenses		
Lease rentals	1,237	1,381
Electricity, power and water	2,089	2,036
Total accommodation expenses	**3,326**	**3,417**

	2021 ($000)	2020 ($000)
Other expenses		
Employment on-costs	1,149	2,259
Light fleet management cost	3,816	3,566
Other lease, rental and hire expenses	16,549	17,616
Software maintenance	1,087	1,239
Total other expenses	**22,601**	**24,680**
Total other expenditure	**103,624**	**100,309**

Supplies and services: Supplies and services are 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 $7.33 million (2020: $6.57 million).

Expected credit losses is an allowance of trade receivables, 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. Refer to note 6.2.1 Movement in the allowance for impairment of receivables.

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.

Transactions with the Department of Finance was $1.17 million in 2021 (2020: $1.15 million), and transactions with the Department of Primary Industries and Regional Development was $0.06 million in 2021 (2020: $0.07 million).

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

Employee on-cost 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 provision. 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 pyamnets, 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 $1.83 million (2020: $1.20 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:

		2021 ($000)	2020 ($000)
Income from State Government	4.1	306,842	297,666
User charges and fees	4.2	31,927	28,291
Other income	4.3	13,762	13,980
Commonwealth grants	4.4	1,280	2,255
Other grants	4.5	11,440	10,634
Gains	4.6	204	342

4.1 Income from State Government

Appropriation received during the period:		
Service appropriation	267,505	254,292
	267,505	**254,292**
Resources received from other public sector entities during the period:		
Assets transferred in	0	0
Services received free of charge	1,815	1,384
Total resources received	**1,815**	**1,384**
Income received from other public sector entities during the period:		
Recurrent grants	9,533	8,375
Capital grants	2,901	1,305
Fees	13,455	15,212
Total income from other public sector entities	**25,889**	**24,892**
Royalties for Regions Fund:		
Regional Community Services Account	**11,633**	**17,098**
Total income from State Government	**306,842**	**297,666**

Service Appropriations are 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.

Service appropriations fund the net cost of services delivered (as set out in note 2.2). Appropriation revenue comprises the following:

- Cash component; and
- A receivable (asset).

The receivable (holding account – note 6.3) comprises the following:

- The budgeted depreciation expense for the year; and
- Any agreed increase in leave liabilities during the year.

Resources received from other public sector entities are recognised a income (and assets or expenses) equivalent to the fair value of the assets, or the fair value of those services that can be readily determined and which would have been purchased if not donated.

Income from other public sector entities are generally recognised as income when the Department has satisfied its performance obligations under the funding agreement or contract. 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 is 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.

The Regional Community Services Accounts is 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.

	2021 ($000)	2020 ($000)
4.2 User charges and fees		
User charges	25,019	20,959
Fees	6,908	7,332
	31,927	**28,291**
4.2a) User charges		
Entry fees	9,826	8,558
Camping	7,779	5,287
Park passes	3,087	1,724
Merchandise	2,351	2,213
Leases	1,426	1,928
Other	550	1,249
	25,019	**20,959**

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 period. 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.

Interest: Revenue is recognised as the interest accrues.

Under a Net Appropriation Determination, the Department retains revenue from sale of goods, provision of services, interest earned, and other departmental revenue.

	2021 ($000)	2020 ($000)
4.2b) User charges by location/business unit		
Goldfields	18	10
Kimberley	913	1,569
Midwest	4,741	4,113
Parks and Visitor Services[(a)]	952	821
Pilbara	5,011	3,299
South Coast	2,618	1,760
South West	1,993	1,432
Swan	4,916	4,797
Warren	3,756	3,047
Wheatbelt	101	111
	25,019	**20,959**

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

	2021 ($000)	2020 ($000)
4.2c) Fees by sector		
Private organisations	6,546	6,414
Federal Government	30	543
Local Government	332	375
	6,908	**7,332**

4.3 Other income

Mining compensation	6,073	7,653
Insurance refunds[(a)]	2,082	223
Forest and beach shack leases	1,674	1,000
Other	844	1,526
Plant fund expenditure recoup	0	22
Communication sites	731	960
Workers compensation payroll recoup[(a)]	863	688
Publications	283	327
Apiary sites	450	377
Diesel fuel rebate	372	389
Sale of minor assets	144	97
Assets found during the period:		
-Buildings	0	618
-Infrastructure & Plant & Equip	246	100
	13,762	**13,980**

(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.

4.4 Commonwealth grants

Recurrent	1,072	2,107
Capital	208	148
	1,280	**2,255**

The Department recognised revenue from the Commonwealth Government during the period in relation to 20 separate conservation projects. Revenue recognition policies for Commonwealth grants is consistent with the policies stated at note 4.1d) for income from other public sector entities.

	2021 ($000)	2020 ($000)
4.5 Other grants		
Capital	176	845
Recurrent	11,264	9,789
	11,440	**10,634**

The Department received revenue from a range of private and state granting (note 4.1) entities in 2021 in relation to 132 separate projects. Any unspent funds remaining at the conclusion of individual projects are returned to the relevant granting entity.

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		
Net proceeds from disposal of non-current assets		
Plant, equipment and vehicles	1,061	965
Buildings	0	25
Trade-in	0	19
Carrying amount of non-current assets disposed		
Plant, equipment and vehicles	(315)	(505)
Buildings	(532)	(151)
Retirement of Lease Asset and Liabilities		
Net gain/(loss) on retirement of lease asset and liabilities	(10)	(11)
Net gain/(loss)	**204**	**342**

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:

		2021 ($000)	2020 ($000)
Infrastructure, property, plant and equipment	5.1	2,798,200	2,626,538
Right-of-use assets	5.2	11,760	10,154
Total key assets		**2,809,960**	**2,636,692**
Depreciation and impairment	5.3	28,246	26,252

5.1(a) Infrastructure, property, plant and equipment

Year ended 30 June 2020	Land ($000)	Buildings ($000)	Assets under construction ($000)	Plant, equipment ($000)	Vehicles ($000)	Infrastructure ($000)	Works of art ($000)	Total ($000)
1 July 2019								
Gross carrying amount	2,555,314	112,476	43,852	160,910	41,001	89,318	569	3,003,440
Accumulated depreciation	0	0	0	(91,322)	(22,567)	(51,650)	0	(165,539)
Accumulated impairment loss	0	0	0	0	0	0	0	0
Carrying amount at start of period	**2,555,314**	**112,476**	**43,852**	**69,588**	**18,434**	**37,668**	**569**	**2,837,901**
Additions	4,069	1,509	16,475	3,755	2,862	7,790	0	36,460
Transfers(a)	20,342	3,641	0	0	0	0	0	23,983
Transfers between categories	0	3,523	(28,376)	11,944	1,662	11,007	93	(147)
Assets not previously identified	0	618	0	0	0	100	0	718
Assets classified as held for sale	0	0	0	(36)	(8)	0	0	(44)
Other disposals	0	(151)	0	(204)	(201)	0	0	(556)
Revaluation increments/(decrements(c)	(251,400)	1,105	0	0	0	0	0	(250,295)
Impairment losses(b)	0	0	0	0	0	0	0	0
Depreciation	0	(6,242)	0	(8,239)	(3,384)	(3,617)	0	(21,482)
Carrying amount at 30 June 2020	**2,328,325**	**116,479**	**31,951**	**76,808**	**19,365**	**52,948**	**662**	**2,626,538**

(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 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**
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

(a) The Department received $1.42 million of assets in 2020-21 and $23.98 million of assets in 2019-20 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 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 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 (Valuations and Property Analytics) 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 2020 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2021 and recognised at 30 June 2021. In undertaking the revaluation, fair value was determined by reference to market values for land: $202,951,550 (2020: $197,195,500) and buildings: $2,424,200 (2020: $2,360,000). 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 $145.53 million was recognised at 30 June 2021 (2020: $251.40 million decrement 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, $357.816 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.

5.2 Right-of-use assets

Year ended 30 June 2020	Land ($000)	Buildings ($000)	Accommodation[(b)] ($000	Plant, equipment ($000)	Vehicles[(a)] ($000)	Total ($000)
At 1 July 2019						
Recognition of right-of-use assets on initial application of AASB 16	0	5	1,071	59	8,653	9,788
Carrying amount at start of period	**0**	**5**	**1,071**	**59**	**8,653**	**9,788**
Additions	15	154	1,223	29	3,773	5,194
Disposals	0	0	(11)	0	(47)	(58)
Depreciation	(1)	(31)	(1,056)	(18)	(3,664)	(4,770)
Carrying amount at 30 June 2020	**14**	**128**	**1,227**	**70**	**8,715**	**10,154**
Gross carrying amount	15	159	2,240	88	12,108	14,610
Accumulated depreciation	(1)	(31)	(1,013)	(18)	(3,393)	(4,456)

(a) Right of use assets represent leases with State Fleet.
(b) In 2020 $0.57 million (carrying amount) right of use assets from Department of Communities.

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 several Memorandum of Understanding Agreements (MOUs) 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 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.

5.2 Right-of-use assets (cont.)

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 $0.662 million (carrying amount) right of use assets from Department of Communities.

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 several Memorandum of Understanding Agreements (MOUs) 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 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.

Initial Recognition

Right-of-use assets are measured at cost including the following:

- 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 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.

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

	2021 ($000)	2020 ($000)
5.2(a) Lease disclosures		
Interest expense	306	262
Short-term leases (included in other expenditure and employee benefits expenditure)[(b)]	18,752	19,959
Low-value leases (included in other expenditure)	22	35
Income from subleasing right-of-use assets	(602)	(601)
Total amount recognised in the statement of comprehensive income (net)	**18,478**	**19,655**
Total lease cash outflow[(a)]	23,800	24,571

(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. $13.20 million (2020 : $13.20 million) in short-term leases relate to aircraft hire and aircraft standby charges.

	2021 ($000)	2020 ($000)
5.3 Depreciation and impairment		
Property, plant and equipment		
Plant, equipment	8,563	8,239
Vehicles	3,900	3,384
Buildings	6,472	6,242
Infrastructure	4,273	3,617
Total depreciation property,plant and equipment	**23,208**	**21,482**
Right-of-use assets		
Vehicles	3,616	3,664
Accommodation	1,279	1,056
Buildings	37	31
Plant & equipment	105	18
Land	1	1
Total depreciation for right-of-use assets	**5,038**	**4,770**
Total depreciation for the period	**28,246**	**26,252**

As at 30 June 2021 there were no indications of impairment to property, plant and equipment or infrastructure or lease assets.

All surplus assets at 30 June 2021 have either been classified as assets held for sale or have been written-off.

Finite 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.

Right-of-use assets are generally depreciated on a straight line basis over the shorter of the asset's useful life and the lease term. If the Department is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life.

If ownership of the leased asset transfers to the Department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

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, unless a specialised asset has been identified as a surplus asset, 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.

Right-of-use assets are tested for impairment when an indication of impairment is identified.

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	2021 ($000)	2020 ($000)
Inventories	6.1	1,111	1,581
Receivables	6.2	22,478	13,756
Amounts receivable for services	6.3	242,690	218,430
Other assets	6.4	3,195	2,935
Payables	6.5	(9,959)	(4,414)
Other liabilities	6.6	(24,576)	(16,387)

6.1 Inventories

Inventories held for resale:		
Souvenirs	589	1,153
Inventories held for distribution:		
Publications	522	428
Total inventories	**1,111**	**1,581**

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.

6.2 Receivables

Current		
Trade receivables[(b)]	10,159	7,446
Allowance for impairment of receivables	(177)	(129)
GST receivable	2,598	1,407
Accrued revenue[(a)]	6,963	2,624
Total current receivables	**19,543**	**11,348**
Non-current		
Accrued revenue[(a)]	2,935	2,408
Total non-current receivables	**2,935**	**2,408**
Total receivables	**22,478**	**13,756**

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

(b) 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.

As at 30 June 2021 receivables from other government related entities amounted to $6.15 million (2020: $4.41 million).

	2021 ($000)	2020 ($000)
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	129	74
Expected credit losses expense	53	66
Amounts written off during the period	(5)	(11)
Balance at end of period	**177**	**129**

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	10,460	9,782
Non-current	232,230	208,648
Balance at end of period	**242,690**	**218,430**

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.

Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the holding accounts).

6.4 Other assets

Current		
Prepayments	3,195	2,935
Total current	**3,195**	**2,935**

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

Current		
Trade payables	4,229	540
Accrued expenses	2,506	1,995
Accrued salaries	2,492	1,709
Accrued superannuation	624	75
Parental payment	108	95
Total current	**9,959**	**4,414**

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 30 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.

The accrued salaries suspense account (See Note 7.3.1 'Restricted cash and cash equivalents') consists of amounts paid annually, from Department 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.

	Note	2021 ($000)	2020 ($000)
6.6 Other liabilities			
Current			
Unearned revenue	6.6a)	10,416	9,752
Capital grant liabilities	6.6b)	8,946	1,260
Total current		**19,362**	**11,012**
Non-current			
Unearned revenue	6.6a)	4,771	4,877
Capital grant liabilities	6.6b)	443	498
Total non-current		**5,214**	**5,375**
Balance at end of period		**24,576**	**16,387**

6.6a) Unearned revenue		
Opening balance	14,629	14,899
Additions	11,459	6,914
Income recognised during the current financial year	(10,901)	(7,184)
Closing balance	**15,187**	**14,629**

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.

6.6b) Capital grant liabilities		
Opening balance	1,758	936
Additions	8,331	1,164
Income recognised during the current financial year[(a)]	(700)	(342)
Closing balance	**9,389**	**1,758**

(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

	2021 ($000)	2020 ($000)
7.1 Lease liabilities		
Current	4,283	3,710
Non-current	7,469	6,403
	11,752	**10,113**

The Department measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. 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 $8.52 million in 2021 (2020: $8.71 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 $0.67 million in 2021 (2020: $0.57 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 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.

	2021 ($000)	2020 ($000)
7.2 Finance costs		
Lease interest expense	306	262
Finance costs expensed	**306**	**262**

'Finance cost' includes the interest component of lease liability repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

	2021 ($000)	2020 ($000)
7.3 Cash and cash equivalents		
7.3.1 Reconciliation of cash		
Current		
Cash and cash equivalents	8,995	16,437
Restricted cash and cash equivalents		
– Cash amounts in Special Purpose account[(a)]	73,519	63,787
	82,514	**80,224**
Non-Current		
Restricted cash and cash equivalents		
– Accrued salaries suspense account[(b)]	2,949	2,367
	2,949	**2,367**
Balance at end of period	**85,463**	**82,591**

(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	2021 ($000)	2020 ($000)
Net cost of services		(155,104)	(539,844)
Non-cash items			
(Gain)/Loss on Revaluation of land	5.1	(145,531)	251,400
Depreciation expense	5.3	28,246	26,252
Resourced received	4.1	1,815	1,384
Adjustments for other non-cash items		(245)	(717)
Gain on disposal of non-current assets	4.6	(204)	(342)
(Increase)/decrease in assets			
Current receivables[(a)]		(6,390)	2,101
Inventories		469	(723)
Other current assets		(856)	3,674
Increase/(decrease) in liabilities			
Current payables and other current liabilities[(a)]		13,697	888
Provisions		2,869	3,488

	2021 ($000)	2020 ($000)
Net GST receipts/(payments)[(b)]	(1,191)	260
Net cash provided by/(used in) operating activities	**(262,425)**	**(252,179)**

(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.

7.4.1 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	7,365	2,188
	7,365	**2,188**

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	13,082	12,729
Later than 1 year and not later than 5 years	20,280	2,353
	33,362	**15,082**

The totals presented for capital 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:

	2021 ($000)	2020 ($000)
Financial assets		
Cash and cash equivalents	8,995	16,437
Restricted cash and cash equivalents	76,468	66,154
Financial assets at amortised cost[(a)]	262,570	230,779
Total financial assets	**348,033**	**313,370**
Financial liabilities		
Financial liabilities measured at amortised cost[(b)]	21,711	14,527
Total financial liability	**21,711**	**14,527**

(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 receivable).

(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				
	Total ($000)	**Current ($000)**	**<30 days ($000)**	**31-60 days ($000)**	**61-90 days ($000)**	**>91 days ($000)**
30 June 2021						
Expected credit loss rate		0.87%	4.78%	3.37%	7.01%	12.68%
Estimated total gross carrying amount at default	**10,159**	8,749	440	429	58	485
Expected credit losses	**177**	76	21	14	4	62
30 June 2020						
Expected credit loss rate		0.66%	1.21%	3.20%	6.82%	7.08%
Estimated total gross carrying amount at default	**7,446**	5,334	514	649	108	841
Expected credit losses	**129**	35	6	21	7	60

(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 ($000)	3 months to 1 year ($000)	1-5 years ($000)	More than 5 years ($000)
2021											
Financial assets											
Cash and cash equivalents	0.32	8,995	0	8,995	0	8,995	8,995	0	0	0	0
Restricted cash and cash equivalents	0.32	76,468	0	76,468	0	76,468	76,468	0	0	0	0
Receivables[(a)]		19,880	0	0	19,880	19,880	11,570	513	4,862	2,935	0
Amounts receivable for services		242,690	0	0	242,690	242,690	990	1,650	7,820	45,200	187,030
		348,033	**0**	**85,463**	**262,570**	**348,033**	**98,023**	**2,163**	**12,682**	**48,135**	**187,030**
Financial liabilities											
Payables		9,959	0	0	9,959	9,959	9,959	0	0	0	0
Lease liabilities[(b)]	2.81	11,752	11,752	0	0	11,752	397	782	3,104	7,349	120
		21,711	**11,752**	**0**	**9,959**	**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.

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

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 ($000)	3 months to 1 year ($000)	1-5 years ($000)	More than 5 years ($000)
2020											
Financial assets											
Cash and cash equivalents	0.92	16,437	0	16,437	0	16,437	16,437	0	0	0	0
Restricted cash and cash equivalents	0.92	66,154	0	66,154	0	66,154	66,154	0	0	0	0
Receivables[(a)]		12,349	0	0	12,349	12,349	8,336	35	1,570	2,408	0
Amounts receivable for services		218,430	0	0	218,430	218,430	927	1,236	7,619	44,360	164,288
		313,370	**0**	**82,591**	**230,779**	**313,370**	**91,854**	**1,271**	**9,189**	**46,768**	**164,288**
Financial liabilities											
Payables		4,414	0	0	4,414	4,414	4,414	0	0	0	0
Lease liabilities[(b)]	2.77	10,113	10,113	0	0	10,113	358	686	2,666	6,278	125
		14,527	**10,113**	**0**	**4,414**	**14,527**	**4,772**	**686**	**2,666**	**6,278**	**125**

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

(b) The amount of lease liabilities includes $0.57m from leased buildings with Department of Communities as part of the Government Regional Officer Housing (GROH) program and $8.71m 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.

		-100 basis points		+100 basis points	
	Carrying amount ($000)	Surplus ($000)	Equity ($000)	Surplus ($000)	Equity ($000)
2021					
Financial assets					
Cash and cash equivalents	8,995	(900)	(900)	900	900
Restricted cash and cash equivalents	76,468	(765)	(765)	765	765
Total increase/(decrease)		**(1,655)**	**(1,655)**	**1,655**	**1,655**

		-100 basis points		+100 basis points	
	Carrying amount ($000)	Surplus ($000)	Equity ($000)	Surplus ($000)	Equity ($000)
2020					
Financial assets					
Cash and cash equivalents	16,437	(164)	(164)	164	164
Restricted cash and cash equivalents	66,154	(662)	(662)	662	662
Total increase/(decrease)		**(826)**	**(826)**	**826**	**826**

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 (2020: 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 4 litigation claims against it amounting to $2,462,756 covered by the Department's general liability insurance policy. If all claims are successful, it may only affect the Department's financial position to the value of $400,000 representing the excess payable under the Department's general liability insurance policy. The Department has denied liability and any legal claim will be defended.

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 7 sites classified as *contaminated – remediation required*, 4 sites classified as *contaminated – restricted use* and 79 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.

8.3 Fair value measurement

Assets measured at fair value: 2021	**Level 1 ($000)**	**Level 2 ($000)**	**Level 3 ($000)**	**Fair value at end of period ($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**

Assets measured at fair value: 2020	**Level 1 ($000)**	**Level 2 ($000)**	**Level 3 ($000)**	**Fair value at end of period ($000)**
Land (Note 5.1)	0	197,196	2,131,129	2,328,325
Buildings (Note 5.1)	0	2,360	114,119	116,479
	0	**199,556**	**2,245,248**	**2,444,804**

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)

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'		

2020	Land ($000)	Buildings ($000)
Fair Value at start of period	2,360,802	110,167
Additions	24,410	9,291
Revaluation increments/(decrements) recognised in Profit or Loss	(254,083)	0
Revaluation increments/(decrements) recognised in Other Comprehensive Income	0	918
Transfers from/(to) Level 2	0	0
Disposals	0	(151)
Depreciation Expense	0	(6,106)
Fair Value at end of period	**2,131,129**	**114,119**
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
Explanatory statement (Controlled Operations)	9.9
Statement of comprehensive income variances	9.9.1
Statement of financial position variances	9.9.2
Statement of cash flows variances	9.9.3

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	*Insurance Contracts* This Standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts. *The Department has not assessed the impact of the Standard*.	1 Jan 2023
AASB 1060	*General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* This Standard sets out a new, separate disclosure standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053. *These is no financial impact.*	1 Jul 2021
AASB 2020-1	*Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current* This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the *statement of financial position as current or non-current.* *These is no financial impact.*	1 Jan 2023
AASB 2020-3	*Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments* 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.* *There is no financial impact.*	1 Jan 2022

AASB 2020-5	*Amendments to Australian Accounting Standards – Insurance Contracts* This Standard amends AASB 17 to reduce the costs of applying AASB 17 by simplifying some of its requirements. *The Department has not assessed the impact of the Standard.*	1 Jan 2021
AASB 2020-6	*Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date* 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.* *There is no financial impact.*	1 Jan 2022
AASB 2020-7	*Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions: Tier 2 Disclosures* This Standard adds new disclosure requirements to AASB 1060. *There is no financial impact.*	1 Jul 2021
AASB 2021-1	*Amendments to Australian Accounting Standards – Transition to Tier 2: Simplified Disclosures for Not-for-Profit Entities* This Standard amends AASB 1060 to provide not-for-profit entities with optional relief from presenting comparative information in the notes to the financial statements where the entity did not disclose the comparable information in its most recent previous general purpose financial statements. *There is no financial impact.*	1 Jul 2021
AASB 2021-2	*Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates* 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.* *There is no financial impact.*	1 Jan 2023
AASB 2021-3	*Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions beyond 30 June 2021* This Standard amends AASB 16 to extend by one year the application period of the practical expedient added to AASB 16 by AASB 2020-4. *There is no financial impact.*	1 Apr 2021

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 ($)	2021	2020
410,001 – 420,000	1	1
270,001 – 280,000	1	1
260,001 – 270,000	0	0
230,001 – 240,000	2	0
220,001 – 230,000	2	3
210,001 – 220,000	0	1
200,001 – 210,000	1	1

	2021 ($000)	2020 ($000)
Short term employee benefits	1,444	1,423
Post employment benefits	200	198
Other long term benefits	164	164
Termination benefits	0	0
Total compensation of senior officers	**1,808**	**1,785**

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.

	2021 ($000)	2020 ($000)
Conservation and Parks Commission	396	509
Balance at end of period	**396**	**509**

9.5 Special purpose accounts

Biodiversity Conservation Account [(a)]

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

	2021 ($000)	2020 ($000)
Balance at start of period	**596**	**422**
Receipts	53	174
Payments	(1)	0
Balance at end of period	**648**	**596**

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.

	2021 ($000)	2020 ($000)
Balance at start of period	**2,353**	**1,873**
Receipts	2,452	2,437
Payments	(2,922)	(1,957)
Balance at end of period	**1,883**	**2,353**

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	288	270

	2021 ($000)	2020 ($000)
9.7 Equity		
Contributed equity		
Balance at start of period	3,115,096	3,062,619
Contributions by owners		
Capital appropriation	41,694	10,778
Other contributions by owners		
Royalties for Regions Fund – Regional Infrastructure and Headworks Account	13,544	17,286
Royalties for Regions Fund – Regional Community Services Account	0	1,273
Transfer of net assets from other agencies		
Department of Planning, Lands and Heritage	95	20,342
Department of Water and Environmental Regulation	1,326	3,641
Total contributions by owners	**3,171,755**	**3,115,939**
Distributions to owners		
Transfer of net assets to other agencies:		
Treasury	(8,187)	0
Rottnest Island Authority	(5,800)	0
Zoological Parks Authority	(3,354)	(758)
Botanic Gardens and Parks Authority	(1,441)	(85)
Total distributions to owners	**(18,782)**	**(843)**
Balance at end of period	**3,152,973**	**3,115,096**
Asset revaluation surplus		
Balance at the start of period	41,302	40,197
Net revaluation increments/(decrements):		
Land	0	0
Buildings	1,067	1,105
Balance at end of period	**42,369**	**41,302**
Accumulated surplus		
Balance at start of period	(273,934)	(27,449)
Changes in accounting policy	0	(4,307)
Balance at the start of period	**(273,934)**	**(31,756)**
Result for the period	151,738	(242,178)
Balance at end of period	**(122,196)**	**(273,934)**

9.8 Supplementary financial information

(a) Write-offs

During the financial year $5,159 (2020: $11,151) was written off as bad debts and $87,641 (2020: $170,832) of the Department's asset and public property register under the authority of:

	2021 ($000)	2020 ($000)
The Accountable Authority	93	69
The Minister	0	113
Executive Council	0	0
Balance at end of period	**93**	**182**

The amount approved for write off during the year of $87,641 (2020: $56,072) 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	88	56
Amounts recovered	0	0
Balance at end of period	**88**	**56**

9.9 Explanatory statement (Controlled Operations)

All variances between estimates (original budget) and actual results for 2021, and between the actual results for 2021 and 2020 are shown below. "2021 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 are greater than 10% and 1% of the lower of estimate or prior period actual of Total Cost of Services for the Statements of Comprehensive Income and Statement of Cash Flows, and are greater than 10% and 1% of the lower of estimate or prior period actual for Total Assets for the Statement of Financial Position.

9.9.1 Statement of Comprehensive Income Variances

	Variance note	Estimate 2021 ($000)	Actual 2021 ($000)	Actual 2020 ($000)	Variance between estimate and actual ($000)	Variance between actual results for 2021 and 2020 ($000)
Expenses						
Employee benefits expense		173,165	180,175	175,133	7,010	5,042
Supplies and services		82,097	77,697	72,212	(4,400)	5,485
Depreciation expense	1	34,042	28,246	26,252	(5,796)	1,994
Accommodation expenses		3,777	3,326	3,417	(451)	(91)
Grants and subsidies	2,A	4,750	47,165	42,771	42,415	4,394
Other expenses	3	26,096	22,601	24,680	(3,495)	(2,079)
Finance costs		467	306	262	(161)	44
Total cost of services		**324,394**	**359,516**	**344,727**	**35,122**	**14,789**
Income						
Revenue						
User charges and fees	4,B	25,108	31,927	28,291	6,819	3,636
Commonwealth grants		922	1,280	2,255	358	(975)
Other grants		14,394	11,440	10,634	(2,954)	806
Interest income		1,988	268	781	(1,720)	(513)
Other income		12,830	13,762	13,980	932	(218)
Gain on disposal of non-current assets		0	204	342	204	(138)
Total Income		**55,242**	**58,881**	**56,283**	**3,639**	**2,598**

	Variance note	Estimate 2021 ($000)	Actual 2021 ($000)	Actual 2020 ($000)	Variance between estimate and actual ($000)	Variance between actual results for 2021 and 2020 ($000)
Gains/(Loss) on revaluation of assets						
Gain on revaluation of land	5,C	0	145,531	0	145,531	145,531
Loss on revaluation of land	C	0	0	(251,400)	0	251,400
Total Gains/(Loss) on revaluation of assets		**0**	**145,531**	**(251,400)**	**145,531**	**396,931**
NET COST OF SERVICES		**269,152**	**155,104**	**539,844**	**(114,048)**	**(384,740)**
Income from State Government						
Service appropriation	6	226,321	267,505	254,292	41,184	13,213
Income from other public sector entities	7	18,259	25,889	24,892	7,630	997
Resources received		1,493	1,815	1,384	322	431
Royalties for Regions Fund	8,D	23,302	11,633	17,098	(11,669)	(5,465)
Total income from State Government		**269,375**	**306,842**	**297,666**	**37,467**	**9,176**
SURPLUS/(DEFICIT) FOR THE PERIOD		**223**	**151,738**	**(242,178)**	**151,515**	**393,916**
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		0	1,067	1,105	1,067	(38)
Total other comprehensive income		**0**	**1,067**	**1,105**	**1,067**	**(38)**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**223**	**152,805**	**(241,073)**	**152,582**	**393,878**

Major Estimate and Actual (2021) Variance Narratives

1. Depreciation is under estimates by $5.80 million (17.03%). Depreciation has come under expectations.
2. Grants and subsidies exceeded estimates by $42.42 million (892.95%) 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. Other expenses is under estimates by $3.50 million (13.39%) mainly due to decreased plant and equipment rentals.
4. User charges and fees exceeded estimates by $6.82 million (27.16%) mainly due to increased park passes and camping activity.
5. Gain on revaluation of assets exceeded estimates by $145.53 million due to the increase in the value of land assessed by the Valuer General.
6. Service appropriation exceeded estimates by $41.18 million (18.20%) 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 2020-21 received to cover additional bushfire suppression costs.
7. Income from other public sector entities exceeded estimates by $7.63 million (41.79%) mainly due to payment for corporate services (payroll and IT) from Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.
8. Royalties for Regions Fund is under estimates by $11.67 million (50.08%) due to less funds being drawn down than expected.

Major Actual (2021) and Comparative (2020) Variance Narratives

A. Grants and subsidies expenses increased by $4.39 million (10.27%) due to increased grants provided to programs such as the Aboriginal Ranger Program and riverbank funding.
B. User charges and fees increased by $3.64 million (12.85%) due to increased park passes and camping activity.
C. Gain on revaluation of assets increased by $145.53 million due to the increase in the value of land assessed by the Valuer General. Whereas in the prior year a loss on revaluation of $251.40 million was recognised.
D. Royalties for Regions Fund decreased by $5.47 million (31.96%) partly due to less drawdown of funds for Plan for Our Parks.

9.9.2 Statement of Financial Position Variances

	Variance note	Estimate 2021 ($000)	Actual 2021 ($000)	Actual 2020 ($000)	Variance between estimate and actual ($000)	Variance between actual results for 2021 and 2020 ($000)
ASSETS						
Current Assets						
Cash and cash equivalents		15,744	8,995	16,437	(6,749)	(7,442)
Restricted cash and cash equivalents		57,298	73,519	63,787	16,221	9,732
Inventories		1,581	1,111	1,581	(470)	(470)
Receivables		8,829	19,543	11,348	10,714	8,195
Amounts receivable for services		9,782	10,460	9,782	678	678
Other current assets		5,116	3,195	2,935	(1,921)	260
Non current assets held for sale		44	56	44	12	12
Total Current Assets		**98,394**	**116,879**	**105,914**	**18,485**	**10,965**
Non-Current Assets						
Restricted cash and cash equivalents		3,267	2,949	2,367	(318)	582
Receivables		1,088	2,935	2,408	1,847	527
Amounts receivable for services		232,908	232,230	208,648	(678)	23,582
Infrastructure, property, plant and equipment		2,658,786	2,798,200	2,626,538	139,414	171,662
Right-of-use assets		9,313	11,760	10,154	2,447	1,606
Total Non-Current Assets		**2,905,362**	**3,048,074**	**2,850,115**	**142,712**	**197,959**
TOTAL ASSETS		**3,003,756**	**3,164,953**	**2,956,029**	**161,197**	**208,924**
LIABILITIES						
Current Liabilities						
Payables		632	9,959	4,414	9,327	5,545
Lease liabilities		3,548	4,283	3,710	735	573
Employee related provisions		37,702	38,021	35,644	319	2,377
Other current liabilities		13,007	19,362	11,012	6,355	8,350
Total Current Liabilities		**54,889**	**71,625**	**54,780**	**16,736**	**16,845**

	Variance note	Estimate 2021 ($000)	Actual 2021 ($000)	Actual 2020 ($000)	Variance between estimate and actual ($000)	Variance between actual results for 2021 and 2020 ($000)
Non-Current Liabilities						
Lease liabilities		5,867	7,469	6,403	1,602	1,066
Employee related provisions		7,006	7,499	7,007	493	492
Other non-current liabilities		5,375	5,214	5,375	(161)	(161)
Total Non-Current Liabilities		**18,248**	**20,182**	**18,785**	**1,934**	**1,397**
TOTAL LIABILITIES		**73,137**	**91,807**	**73,565**	**18,670**	**18,242**
NET ASSETS		**2,930,619**	**3,073,146**	**2,882,464**	**142,527**	**190,682**
EQUITY						
Contributed equity		3,163,031	3,152,973	3,115,096	(10,058)	37,877
Reserves		41,302	42,369	41,302	1,067	1,067
Accumulated surplus/(deficit)		(273,714)	(122,196)	(273,934)	151,518	151,738
TOTAL EQUITY		**2,930,619**	**3,073,146**	**2,882,464**	**142,527**	**190,682**

9.9.3 Statement of Cash Flows Variances

	Variance note	Estimate 2021 ($000)	Actual 2021 ($000)	Actual 2020 ($000)	Variance between estimate and actual ($000)	Variance between actual results for 2021 and 2020 ($000)
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation	1	192,279	233,463	220,128	41,184	13,335
Capital appropriations	2,A	28,749	41,694	10,778	12,945	30,916
Holding account drawdown		9,782	9,782	8,717	0	1,065
Non-retained revenue distributed to owner	3,B	0	(18,782)	(843)	(18,782)	(17,939)
Funds from other public sector entities	4	18,482	25,382	24,892	6,900	490
Royalties for Regions Fund	5,C	42,485	25,178	35,657	(17,307)	(10,479)
Net cash provided by State Government		**291,777**	**316,717**	**299,329**	**24,940**	**17,388**
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(172,894)	(175,975)	(171,619)	(3,081)	(4,356)
Supplies and services	6	(80,360)	(71,722)	(71,821)	8,638	99
Accommodation		(4,017)	(3,326)	(3,417)	691	91
Grants and subsidies	7,D	(4,750)	(47,165)	(42,771)	(42,415)	(4,394)
GST payments on purchases	8	(11,322)	(14,847)	(13,419)	(3,525)	(1,428)
GST payments to taxation authority		0	(268)	(207)	(268)	(61)
Other payments	9	(26,104)	(22,585)	(24,045)	3,519	1,460
Finance costs		(467)	(306)	(262)	161	(44)
Receipts						
User charges and fees	10	25,420	29,262	31,073	3,842	(1,811)
Commonwealth grants	11	922	5,707	3,138	4,785	2,569
Interest received		1,988	294	1,063	(1,694)	(769)
GST receipts on sales		5,500	5,696	5,410	196	286

	Variance Note	Estimate 2021 ($000)	Actual 2021 ($000)	Actual 2020 ($000)	Variance between estimate and actual ($000)	Variance between actual results for 2021 and 2020 ($000)
GST receipts from taxation authority		5,827	8,228	8,476	2,401	(248)
Other receipts	12	28,346	24,582	26,222	(3,764)	(1,640)
Net cash provided by/(used in) operating activities		**(231,911)**	**(262,425)**	**(252,179)**	**(30,514)**	**(10,246)**
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	13,E	(61,995)	(47,464)	(36,294)	14,531	(11,170)
Receipts						
Proceeds from sale of non-current physical assets		500	1,061	990	561	71
Net cash provided by /(used in) investing activities		**(61,495)**	**(46,403)**	**(35,304)**	**15,092**	**(11,099)**
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal repayments of lease liabilities		(4,653)	(5,017)	(4,654)	(364)	(363)
Net cash provided by /(used in) financing activities		**(4,653)**	**(5,017)**	**(4,654)**	**(364)**	**(363)**

	Variance Note	Estimate 2021 ($000)	Actual 2021 ($000)	Actual 2020 ($000)	Variance between estimate and actual ($000)	Variance between actual results for 2021 and 2020 ($000)
Net increase/(decrease) in cash and cash equivalents		(6,282)	2,872	7,192	9,154	(4,320)
Cash and cash equivalents at the beginning of the period		82,591	82,591	75,399	0	7,192
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**76,309**	**85,463**	**82,591**	**9,154**	**2,872**

Major Estimate and Actual (2021) Variance Narratives

1. Service appropriation exceeded estimates by $41.18 million (21.42%) 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 2020-21 received to cover additional bushfire suppression costs.
2. Capital appropriations exceeded estimates by $12.95 million (45.03%) 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 $18.78 million (100%) due to transfer of capital appropriation to statutory authorities and repayment of capital appropriations to Treasury during the 2020-21 period.
4. Funds from other public sector entities exceeded estimates by $6.90 million (37.33%) due to payment from Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority which is not factored in the budget.
5. Royalties for Regions Fund is under estimates by $17.31 million (40.74%) due to lower drawdowns than expected.
6. Supplies and Services is under estimates by $8.64 million (10.75%) partly due to lower expenditure on RfR projects and higher accrued expenditure at year end.
7. Grants and subsidies exceeded estimates by $42.42 million (892.95%) due to payment of annual grants (appropriation) to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority. More grants were also expensed to private and local government entities to further conservation objectives.
8. GST payments on purchases exceeded estimates by $3.53 million (31.13%) due to higher GST credits on purchases than predicted.
9. Other payments is under estimates by $3.52 million (13.48%) mainly due to decreased plant and equipment rentals.
10. User charges and fees exceeded estimated by $3.84 million (15.11%) mainly due to increased park passes and camping activity.

11. Commonwealth grants exceeded estimates by $4.79 million (518.98%) due to funding from the World and National Heritage tourism infrastructure projects grant and the Digital Environmental Assessment program grant.

12. Other receipts is under estimates by $3.77 million (13.28%) due to less grants receipts than expected.

13. Purchase of non-current physical assets is under estimates by $14.53 million (23.44%) due to lower capital expenditure than planned.

Major Actual (2021) and Comparative (2020) Variance Narratives

A. Capital appropriations increased by $30.92 million (286.84%) due to increased expenditure for various projects under the WA Recovery Plan, Collie Tourism Readiness and Economic Stimulation project and the expansion of Wellington National Park.

B. Non-retained revenue distributed to owner increased by $17.94 million (2,128%) due to increased distribution of capital appropriation to statutory authorities and repayment to Treasury.

C. Royalties for Regions Fund decreased by $10.48 million (29.39%) mainly due to lower drawdowns than expected.

D. Grants and subsidies increased by $4.39 million (10.27%) due to due to increased grants provided to programs such as the Aboriginal Ranger Program and riverbank funding.

E. Purchases of non-current physical assets increased by $11.17 million (30.78%) due to higher capital expenditure on Royalties for Regions (RfR) projects and WA Recovery Plan projects.

10. Administered disclosures

This section sets out all the statutory disclosures regarding the financial performance of the Department.

	Notes
Disclosure of administered income and expenses by service	10.1
Explanatory statement for administered income and expenses	10.2
Administered assets and liabilities	10.3

10.1. Disclosure of administered income and expenses by service

	Visitor Services and Public Programs Provided at Kings and Bold Park	Visitor Services and Public Programs Provided at Rottnest Island	Visitor Services and Public Programs Provided at Perth Zoo	Visitor Services and Public Programs Provided at 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
	2021 ($000)	2021 ($000)	2021 ($000)	2021 ($000)	2021 ($000)	2021 ($000)	2021 ($000)	2021 ($000)	2021 ($000)	2021 ($000)	2021 ($000)
INCOME FROM ADMINISTERED ITEMS											
Income											
For transfer:											
Regulatory fees and other charges	0	0	0	0	0	58	0	0	0	0	58
Total administered income	**0**	**0**	**0**	**0**	**0**	**58**	**0**	**0**	**0**	**0**	**58**
Expenses											
Transfer payments[(a)]	0	0	0	0	0	58	0	0	0	0	58
Loss on valuation of biological assets[(b)]	0	0	0	0	0	0	0	56,097	0	0	56,097
Total administered expenses	**0**	**0**	**0**	**0**	**0**	**58**	**0**	**56,097**	**0**	**0**	**56,155**
Net income from Administered Items	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(56,097)**	**0**	**0**	**(56,097)**

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

[(b)] Biological assets represent native forest and wild sandalwood.

10.1. Disclosure of administered income and expenses by service (cont.)

	Visitor Services and Public Programs Provided at Kings and Bold Park	Visitor Services and Public Programs Provided at Rottnest Island	Visitor Services and Public Programs Provided at Perth Zoo	Visitor Services and Public Programs Provided at 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
	2020 ($000)	2020 ($000)	2020 ($000)	2020 ($000)	2020 ($000)	2020 ($000)	2020 ($000)	2020 ($000)	2020 ($000)	2020 ($000)	2020 ($000)
INCOME FROM ADMINISTERED ITEMS											
Income											
For transfer:											
Regulatory fees and other charges	0	0	0	0	0	63	0	0	0	0	63
Total administered income	**0**	**0**	**0**	**0**	**0**	63	0	0	0	0	63
Expenses											
Transfer payments[(a)]	0	0	0	0	0	63	0	0	0	0	63
Loss on valuation of biological assets[(b)]	0	0	0	0	0	0	0	28,762	0	0	28,762
Total administered expenses	**0**	**0**	**0**	**0**	**0**	**63**	**0**	**28,762**	**0**	**0**	**28,825**
Net income from Administered Items	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(28,762)**	**0**	**0**	**(28,762)**

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

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

10.2. Explanatory statement for administered income and expenses

All variances between estimates (original budget) and actual results for 2021, and between the actual results for 2021 and 2020 are shown below. Narratives are provided for key major variances, which are generally greater than 10% and 1% of total administered income.

	Variance note	Estimate 2021 ($000)	Actual 2021 ($000)	Actual 2020 ($000)	Variance between estimate and actual ($000)	Variance between actual results for 2021 and 2020 ($000)
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Regulatory fees and other charges		30	58	63	28	(5)
Total administered income		**30**	**58**	**63**	**28**	**(5)**
Expenses						
Loss on valuation of biological assets	1,A	0	56,097	28,762	56,097	27,335
Transfer payments[(b)]		30	58	63	28	(5)
Total administered expenses		**30**	**56,155**	**28,825**	**56,125**	**27,330**
Net income from Administered Items		**0**	**(56,097)**	**(28,762)**	**(56,097)**	**(27,335)**

[(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 (2021) variance narratives

1) 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 calculated fair value of native forest and sandalwood was less than the prior year.

Major actual (2021) and comparative (2020) variance narratives

A. 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 calculated fair value of native forest and sandalwood was less than the prior year.

10.3 Administered assets and liabilities

	2021 ($000)	2020 ($000)
Current assets		
Biological assets:		
Native forest	481	0
Sandalwood	1,268	3,576
Total administered current assets	**1,749**	**3,576**
Non-current assets		
Biological assets:		
Native forest	36,994	75,220
Sandalwood	10,457	26,501
Total administered non-current assets	**47,451**	**101,721**
TOTAL ADMINISTERED ASSETS	**49,200**	**105,297**

Native forest assets refers to trees available for harvest in 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 of Sandalwood) Order 2015.*

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 2021.

Mark Webb PSM
Accountable Authority

3 September 2021

KEY PERFORMANCE INDICATORS

Outcome-Based Management Structure

Government goal	Desired outcomes	Services and performance indicators*
Better Places: A quality environment with liveable and affordable communities and vibrant regions.	1. Community enjoyment, appreciation and understanding of attractions under the Department's care.	**4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark** Key effectiveness indicator: 1. Average level of visitor satisfaction in the Swan and Canning Riverpark Key efficiency indicator KPI 4.1 Average Cost per Hectare in the Swan and Canning Riverpark **5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters** Key effectiveness indicator: 2. Average level of visitor satisfaction in national parks and other lands and waters Key efficiency indicator KPI 5.1 Average Cost per Hectare in national parks and other lands and waters
	2. Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions.	**6. Conserving Habitats, Species and Ecological Communities** 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 Key efficiency indicator KPI 6.1 Average Cost per Hectare of Wildlife Habitat **7. Research and Conservation Partnerships** Key efficiency indicator KPI 7.1 Average Cost per Hectare of Wildlife Habitat
	3. Sustainable use of forest resources.	**8. Implementation of the Forest Management Plan** Key effectiveness indicator: 1. Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan Key efficiency indicator KPI 8.1 Average Cost per Hectare of Forest

Government goal	Desired outcomes	Services and performance indicators
	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.	**9. Prescribed Burning and Fire Management** Key effectiveness indicator: 1. Proportion of planned Priority 1 prescribed burns achieved Key efficiency indicator KPI 9.1 Average Cost per Hectare Burnt **10. Bushfire Suppression** Key effectiveness indicator: 2. Proportion of South West bushfires contained to less than two hectares Key efficiency indicator KPI 10.1 Average Cost per Hectare Burnt

*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
Target	95.00%	90.00%	85.00%	85.00%
Actual	86.80%	83.10%	90.90%	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, satisfaction, visitor perception and behaviour.

The surveys are conducted at 23 different river foreshore parks with a total of 235 intercept surveys conducted. 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.

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. This is the first year where a 7-point scale (a 5-point scale used in the previous 3 years) was used to test satisfaction. 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 considered to be not satisfied. Overall satisfaction is therefore the percentage of satisfied respondents 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. This score is converted to a percentage 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%.

Average satisfaction is down this year to 82.2%, and deviates by 3.3% from this year's target, and compared to 90.9% in 2019-20. This could be attributed to a combination of less sunshine as previous surveys occurred outside school holidays (both 2018-19 and in 2019-20 surveys were conducted during 11-18 December and partially during school holidays) and the impact of the new 7-point scale. Although it is unclear what impact the new scale may have had it is expected respondents would be less likely to choose the highest score of 7, where this represents "extremely satisfied", than they would be to choose "very satisfied" which is the highest option in the old scale. This is likely to pull scores down compared with previous years.

This is the first year we have looked at weather, and it is suspected that this influenced overall satisfaction as the highest average satisfaction scores correlate with years that had a high proportion of sunshine during surveys.

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.

	2016–17	2017–18	2018–19	2019–20	2020–21
Target	85.00%	95.00%	90.00%	90.00%	90.00%
Actual	92.50%	92.50%	94.80%	NR	93.20%

*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 (994 in 2020-21; confidence level 95%; margin of error 0.8%) to the statewide 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 statewide 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 2020-21 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

	2016–17	2017–18	2018–19	2019–20	2020–21
Target	71.00%	73.00%	72.00%	73.50%	72.00%
Actual	72.90%	72.36%	73.20%	73.70%	73.70%

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 2020-21 there were no additional recovery plans.

2. Area of land baited for introduced predators

	2017-18	2018–19	2019–20	2020–21
Target	4,404,138 ha	4,347,107 ha	4,082,563 ha	3,923,517 ha
Actual	4,404,138 ha	4,110,063 ha	3,988,246 ha	3,808,368 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 of introduced predators, through baiting and other actions, is a key factor in protecting native animal populations. Broadscale 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 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. The difference between target and actual area of land baited for introduced predators in 2020-21 was primarily due to planned cells not being baited at Fortescue Marsh (133,044 ha), Durba Hills (34,263 ha) and Calvert Ranges (19,970 ha) in Winter 2021, as approvals required under joint management arrangements were not achieved with traditional owners.

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

	2016–17	2017–18	2018–19	2019–20	2020–21
Target	573,000 m3	764,000 m3	955,000 m3	1,146,000 m3	1,337,000 m3
Actual	381,941 m3	497,503 m3	695,767 m3	777,430 m3	879,707 m3

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 59,000m3 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 2020-21 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 will be 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

	2016–17	2017–18	2018–19	2019–20	2020–21
Target	55%	55%	55%	55%	55%
Actual	49%	67%	48%	42%	39%

Note to indicator: Priority 1 prescribed burns cannot constitute more than one third of planned prescribed burns; and providing enhanced criteria for prioritisation decisions results in less Priority 1 prescribed burns as a proportion of the total program. Favourable weather conditions late into Autumn accommodated a longer widow for prescribed burning than in 2019-20.

The current KPI is derived from information contained within the department's Prescribed Burning System (PBS) database. Information contained within the PBS relating to the implementation of planned prescribed burns may include subjective data and can vary from actual achievements. 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. Had ArcMap data been used for this reporting year, the reported achievement would be 46%. It is intended to amend the KPI manual for the 2021-22 reporting period to reflect improved assessment practices.

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

	2016–17	2017–18	2018–19	2019–20	2020–21
Target	75%	75%	75%	75%	75%
Actual	83%	82%	81%	84%	76%

Note to indicator: This indicator relates to bushfires in the South-West where the Department is the initial attack agency. Compared to 2019-20 there was a 26 percent reduction in the number of fires where the Department was the initial attack agency. As in previous financial years the fire season was relatively mild, and conditions were generally conducive to the success of rapid initial attack.

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 consist 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.

	2017–18	2018–19	2019–20	2020–21
Target	$2,052	$1,897	$1,939	$1,988
Actual	$2,152	$2,141	$1,868	$1,959

Note to indicator: The actual average cost per hectare is consistent with the 2020-21 target with the difference being 1.5 per cent. The actual average cost per hectare in 2020-21 was higher than 2019-20 due to new funding initiatives such as the Riverbank foreshore remediation funding boost under the WA Recovery Plan which saw an additional $500,000 spent on foreshore remediation in 2020-21.

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.

	2017–18	2018–19	2019–20	2020–21
Target	$3.40	$2.92	$3.24	$3.60
Actual	$3.16	$2.92	$3.08	$3.54

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 statewide Aboriginal Ranger Program, Pila Nature Reserve 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. The cost per hectare measure will decrease as new conservation reserves are created as part of the Plan for Our Parks initiative.

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.

	2017–18	2018–19	2019–20	2020–21
Target	$2.21	$2.08	$2.00	$1.99
Actual	$1.89	$2.01	$1.91	$1.90

Note to indicator: The actual average cost per hectare of conserving wildlife habitat, species and ecological communities is consistent with the 2020-21 target as it only marginally decreased by 4.7 per cent.

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.

	2017–18	2018–19	2019–20	2020–21
Target	$0.91	$1.02	$0.88	$0.83
Actual	$0.68	$0.68	$0.65	$0.62

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.

	2017–18	2018–19	2019–20	2020–21
Target	$18.65	$16.98	$14.92	$14.90
Actual	$12.68	$15.33	$14.28	$14.52

Note to indicator: The actual average cost per hectare of forest is consistent with the 2020-21 target with the difference being 2.6 per cent.

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.

	2017–18	2018–19	2019–20	2020–21
Target	$15.70	$16.57	$16.01	$14.33
Actual	$10.71	$14.38	$14.13	$13.77

Note to indicator: The actual average cost per hectare is consistent with the 2020-21 target with the difference being 4.1 per cent.

Service 10: Bushfire Suppression

10.1 Average Cost per Hectare Burnt

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

	2017–18	2018–19	2019–20	2020–21
Target	$32.00	$17.10	$20.11	$11.74
Actual	$10.69	$8.75	$16.84	$117.65

Note to indicator: The total area burnt by bushfire to which the Department contributed a suppression response in 2020-21 was 409,085 hectares. This compares to 2,937,000 hectares for the 2019-20 period. Prevailing weather conditions over much of the state in 2020-21 were generally milder than in preceding years with fewer extreme heat events and lightning activity experienced. The Department made a significant contribution assisting local government and the Department of Fire and Emergency Services manage fires in Wooroloo and Red Gully during 2020-21.

Ministerial directives

No Ministerial directives were received during the financial year.

Government policy requirements

Occupational health, safety and injury management

DBCA'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. HSW is integrated into the department's core values and corporate planning processes.

DBCA's Health, Safety, Wellbeing and Injury Management Framework

The Health, Safety, Wellbeing and Injury Management Framework (the Framework) is designed to ensure a consistent and coordinated approach to the management of health, safety, wellbeing and injury management within the department. The Framework aligns with elements of the WorkSafe Plan and is compliant with the *Code of Practice: Occupational Safety and Health in the Western Australia Public Sector, Occupational Safety and Health Act 1984*, Occupational Safety and Health Regulations 1996 and other legislative requirements.

DBCA is committed to supporting injured employees to return to work, wherever medically appropriate. The objective of injury management is to assist injured or ill employees return to pre-injury duties in a safe, timely and durable manner. The department's Injury Management Standard Operating Procedure focuses on early intervention of injury management strategies that may allow the injured employee to remain at work or return to work at the earliest appropriate time.

The department's Corporate HSW committee is committed to maintaining and promoting a strong workplace HSW culture. The committee is responsible for communicating strategic direction; reviewing systems; monitoring performance; and providing support, advice and guidance on the application and advancement of HSW systems and practices within the department.

DBCA acknowledges the key roles that employee-elected Health and Safety Representatives; management-appointed Safety Officers; local health, safety and wellbeing committees; managers; and employees have in assisting with the management and governance of health, safety and wellbeing within the department. Effective communication and consultation are critical elements that have been built into this Framework.

Wellbeing Support Programs

The provision of quality wellbeing support continues to be a high priority for DBCA and is further strengthened via the Employee Assistance Program, Peer Supporter Network, Critical Incident Peer Responder Program, Chaplaincy services and Mental Health First Aid training. These services have been crucial in providing quality support to staff and families, who have been adversely impacted by the disruptions and uncertainty generated by the COVID-19 pandemic.

The department has also had an increased focus on wellbeing initiatives, particularly for staff involved in bushfire responses. This includes providing access to national support services and promotional resources for emergency service workers, representation on the Black Dog Institute advisory committee, and staff participation on courses offered from bushfire support services.

In readiness for updated Work Health and Safety legislation, the department has amended the Standard Operating Procedure for Health and Safety Committees to ensure wellbeing is embedded into our health and safety practices.

Table 10: Health and safety performance indicators

Measure	Results – prior years		Current reporting year	Results against target	
	2018–19	2019–20	2020–21	Target	Comment on result
Number of fatalities	0	0	0	0	Achieved
Lost time injury and/or disease incidence rate	2.67	3.0	2.7	0 or 10% reduction	Not achieved
Lost time injury and/or disease severity rate	2.5	6.8	11	0 or 10% reduction	Not achieved
Percentage of injured workers returned to work:					
(i) within 13 weeks	97.4%	95%	88%	Greater than or equal to 80%	Achieved
(ii) within 26 weeks	100%	98%	95%	Greater than or equal to 80%	Achieved
Percentage of managers trained in occupational safety, health and injury management responsibilities	>80%	>80%	<80%	Greater than or equal to 80%	Not achieved

*In 2020, DBCA developed a new Health, Safety and Wellbeing training course specifically for manager and supervisors. The completion rate of the new training course has been impacted due to the COVID-19 pandemic.

Board and committee remuneration

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

Table 11: 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	1/7/2020 to 30/6/2021	0
Member	Category A	Sessional	1/7/2020 to 30/6/2021	2,450
Member	Category A	Sessional	1/7/2020 to 30/6/2021	2,100
Member	Category B	Not eligible for remuneration	1/7/2020 to 30/6/2021	0
Member	Category B	Not eligible for remuneration	1/7/2020 to 30/6/2021	0
Member	Category C	Sessional	1/7/2020 to 30/6/2021	2,450
Member	Category C	Sessional	1/7/2020 to 30/6/2021	2,450
Member	Category D	Sessional	1/7/2020 to 30/6/2021	2,450
Member	Category D	Sessional	1/7/2020 to 30/6/2021	2,450
Total (Members not identified by name due to privacy reasons)				14,350

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

Table 12: Conservation and Parks Commission

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration ($)
Chair	Christopher Doepel	Fortnightly	1/7/2020 to 30/6/2021	40,570.16
Deputy Chair	Jo-anne Lanagan	Fortnightly	1/7/2020 to 30/6/2021	25,538.18
Member	Penny Bond	Fortnightly	1/7/2020 to 30/6/2021	19,426.94
Member	Tahn Donovan	Fortnightly	1/7/2020 to 30/6/2021	19,426.94
Member	Ross Dowling	Fortnightly	1/7/2020 to 6/5/2021	16,737.07
Member	Kim Eckert	Fortnightly	1/7/2020 to 30/6/2021	19,426.94
Member	Alan Walker	Fortnightly	1/7/2020 to 30/6/2021	19,426.94
Member	John Keesing	Not eligible for remuneration	7/5/2021 to 30/6/2021	0
Total				160,553.17

Table 13: Ningaloo Coast World Heritage Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration ($)
Chair	Regina Flugge	Sessional	1/7/2020 to 30/6/2021	3,482
Member	Russell Babcock	Sessional	1/7/2020 to 30/6/2021	2,282
Member	Nerreda Hillier	Sessional	1/7/2020 to 30/6/2021	0
Member	Jacqueline Hine	Sessional	1/7/2020 to 30/6/2021	2,282
Member	William Humphreys	Sessional	1/7/2020 to 30/6/2021	2,282
Member	Vicki Long	Sessional	1/7/2020 to 30/6/2021	2,282
Member	Frazer McGregor	Sessional	1/7/2020 to 30/6/2021	1,853
Member	Kane Simpson	Sessional	1/7/2020 to 30/6/2021	995
Member	Hazel Walgar	Sessional	1/7/2020 to 30/6/2021	1,853
Member	Rachael Cooyou	Sessional	30/11/2020 to 30/6/2021	0
Total				17,311

Table 14: 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	1/7/2020 to 30/6/2021	0
Member	Narelle Montgomery	Not eligible for remuneration	1/7/2020 to 30/6/2021	0
Member	Juanita Renwick	Not eligible for remuneration	1/7/2020 to 30/6/2021	0
Member	Andrew Smith	Not eligible for remuneration	1/7/2020 to 30/6/2021	0
Member	Lyndon Brooks	Sessional	1/7/2020 to 30/6/2021	3,300.00
Member	Col Limpus	Sessional	1/7/2020 to 30/6/2021	0
Member	Kellie Pendoley	Sessional	1/7/2020 to 30/6/2021	173.25
Member	Abbie Rogers	Sessional	1/7/2020 to 30/6/2021	0
Total				3,473.25

Table 15: Purnululu World Heritage Area Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration ($)
Chair	Christopher Done	Sessional	1/7/2020 to 28/2/2021	1,085
Member	Tanba Banks	Sessional	1/7/2020 to 28/2/2021	566
Member	Paul Butters	Sessional	1/7/2019 to 30/6/2020	712
Member	Glen Chidlow	Not eligible for remuneration	1/7/2019 to 30/6/2020	0
Member	Jose Drill	Sessional	1/7/2019 to 30/6/2020	429
Member	Vincent Edwards	Not eligible for remuneration	1/7/2019 to 30/6/2020	0
Member	Matthew Hobson	Not eligible for remuneration	1/7/2020 to 28/2/2021	0
Member	Sarah Legge	Sessional	1/7/2019 to 30/6/2020	849
Member	Cherylene Nocketta	Sessional	1/7/2019 to 30/6/2020	995
Total				4,636

Table 16: Shark Bay World Heritage Advisory Committee

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration ($)
Chair	Phillip Scott	Sessional	1/7/2020 to 30/6/2021	1,514
Member	Diana Walker	Sessional	1/7/2020 to 30/6/2021	995
Member	Libby Mattiske	Sessional	1/7/2020 to 30/6/2021	995
Member	Grant Donald	Sessional	1/7/2020 to 30/6/2021	343
Member	Elisabeth McLellan	Sessional	1/7/2020 to 30/6/2021	712
Member	Julianne Bush	Sessional	1/7/2020 to 30/6/2021	1,141
Member	Brendon Bellottie	Not eligible for remuneration	1/7/2020 to 30/6/2021	0
Member	Laura Gray	Sessional	1/7/2020 to 30/6/2021	995
Total				6,695

Table 17: Swan River Trust Board

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration ($)
Chair	Hamish Beck	Fortnightly	1/7/2020 to 30/6/2021	17,919.68
Deputy Chair	Dr Joanna Pearce	Fortnightly	1/7/2020 to 30/6/2021	10,709.50
Member	Jo Wilkie	Sessional	1/7/2020 to 30/6/2021	3,002.22
Member	Marenée Provost	Sessional	1/7/2020 to 30/6/2021	3,316.95
Member	Sara Saberi	Sessional	1/7/2020 to 30/6/2021	3,316.95
Member	Vanessa Marti	Sessional	1/7/2020 to 30/6/2021	3,316.95
Member	Peter King	Not eligible for remuneration	1/7/2020 to 30/6/2021	0
Member	Jacquie Stone	Not eligible for remuneration	1/7/2020 to 30/6/2021	0
Total				41,582.25

WA Multicultural Policy Framework

DBCA's *Workforce and Diversity Plan 2021–2025* has been submitted to the Office of Multicultural Interests for approval as its Multicultural Plan, after incorporating relevant actions from the Western Australian Multicultural Policy Framework.

Other legal requirements

Treasurer’s Instruction 953 – Publication and Presentation of Annual Estimates

In accordance with Treasurer’s Instruction 953, the 2021–22 annual estimates for DBCA are published in the DBCA 2020–21 Annual Report. Actual results will be reported against these estimates in the DBCA 2021–22 Annual Report.

INCOME STATEMENT 2021-22

	DEPARTMENT ITSELF $'000
COST OF SERVICES	
Expenses	
Employee benefits	196,924
Grants and subsidies	13,574
Supplies and services	101,218
Accommodation	3,817
Depreciation and amortisation	34,132
Finance and interest costs	459
Other expenses	17,577
TOTAL COST OF SERVICES	**367,701**
Income	
Sale of goods and services	26,274
Regulatory fees and fines	190
Grants and subsidies	18,097
Other revenue	15,411
Total Income	**59,972**
NET COST OF SERVICES	**307,729**
INCOME FROM STATE GOVERNMENT	
Service appropriations	256,647
Resources received free of charge	1,493
Royalties for Regions Fund:	
Revenue from Regional Community Services Fund (RfR) - Recurrent	35,134
Other revenues	21,276
TOTAL INCOME FROM STATE GOVERNMENT	**314,550**
SURPLUS/ (DEFICIENCY) FOR THE PERIOD	**6,821**

STATEMENT OF FINANCIAL POSITION 2021-22

	DEPARTMENT ITSELF $'000
CURRENT ASSETS	
Cash assets	11,447
Restricted cash	62,271
Holding account receivables	11,300
Receivables	6,540
Other current assets	8,739
Assets held for sale	44
Total current assets	100,341
NON-CURRENT ASSETS	
Holding account receivables	255,062
Property, plant and equipment	2,701,594
Restricted cash	3,849
Other non-current assets	2,105
Total non-current assets	2,962,610
TOTAL ASSETS	3,062,951
CURRENT LIABILITIES	
Employee provisions	37,195
Payables	3,333
Borrowings and leases	4,955
Other current liabilities	14,572
Total current liabilities	60,055
NON-CURRENT LIABILITIES	
Employee provisions	7,007
Borrowings and leases	5,679
Other non-current liabilities	5,375
Total non-current liabilities	18,061
TOTAL LIABILITIES	78,116
EQUITY	
Contributed equity	3,206,228
Accumulated surplus/(deficit)	(262,695)
Reserves	41,302
Total equity	2,984,835
TOTAL LIABILITIES AND EQUITY	3,062,951

STATEMENT OF CASHFLOWS 2021-22

	DEPARTMENT ITSELF $'000
CASHFLOWS FROM STATE GOVERNMENT	
Service appropriations	222,515
Capital appropriation	32,062
Holding account drawdowns	10,460
Royalties for Regions Fund:	
Receipt from Regional Community Services Fund (RfR)	35,313
Receipt from Regional Infrastructure & Headworks (RfR)	20,954
Other	21,276
Net cash provided by State Government	**342,580**
CASHFLOWS FROM OPERATING ACTIVITIES	
Payments	
Employee benefits	(196,642)
Grants and subsidies	(12,959)
Supplies and services	(83,155)
Accommodation	(3,815)
GST payments	(11,322)
Finance and interest costs	(459)
Other payments	(34,775)
Receipts	
Regulatory fees and fines	190
Grants and subsidies	14,786
Sale of goods and services	26,786
GST receipts	11,327
Other receipts	14,899
Net cash from operating activities	**(275,139)**
CASHFLOWS FROM INVESTING ACTIVITIES	
Purchase of non-current assets	(74,690)
Proceeds from sale of non-current assets	500
Net cash from investing activities	**(74,190)**
CASHFLOWS FROM FINANCING ACTIVITIES	
Repayment of borrowings and leases	(4,798)
Net cash from financing activities	**(4,798)**
NET INCREASE/(DECREASE) IN CASH HELD	(11,547)
Cash assets at the beginning of the reporting period	**89,118**
Net cash transferred to/from other agencies	(4)
Cash assets at the end of the reporting period	**77,567**

Outcomes and Key Effectiveness Indicators 2021-22	**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 taxa and ecological communities that have a recovery plan	72.00%
Area of land baited for introduced predators	4,012,681 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	1,528,000 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 2021-22	**DEPARTMENT ITSELF**
Visitor Services and Public Programs Provided in the Swan and Canning Riverpark	
Average Cost per Hectare in the Swan and Canning Riverpark	$2,209.10
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	$4.60
Conserving habitats, species and ecological communities	
Average Cost per Hectare of Wildlife Habitat	$2.03
Research and conservation partnerships	
Average Cost per Hectare of Wildlife Habitat	$0.67
Implementation of the Forest Management Plan	
Average Cost per Hectare of Forest	$16.90
Prescribed Burning and Fire Management	
Average Cost per Hectare Burnt	$14.49
Bushfire Suppression	
Average Cost per Hectare Burnt	$13.27

Credit cards – unauthorised use

There were 104 personal transactions charged to government credit cards by 91 different cardholders to 30 June 2021. The majority of those occurring due to mistaking a government credit card for a personal credit card for small transactions where a PIN was not required, or a merchant's online payment facilities defaulting to the government 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 government credit card, consistent with the requirements of Treasurer's Instruction 321-2.

Table 18: Unauthorised use of credit cards

Financial year	**2020–21**
Aggregate amount of personal use expenditure for the reporting period	$6,502.54
Aggregate amount of personal use expenditure settled by the due date (within five working days)	$6,502.54
Aggregate amount of personal use expenditure settled after five working days	$0.00
Aggregate amount of personal use expenditure outstanding at balance date	$0.00

Advertising

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

Table 19: Expenditure and advertising organisations

Total expenditure 2020–21	$144,015.15
Expenditure was incurred in the following areas:	
Advertising agencies	
Initiative Media Australia Pty Ltd	**$68,008.59**
Direct mail organisations	**Nil**
Market research organisations	**Nil**
Media advertising organisations	**$76,006.56**
A.R.M Marketing Pty Ltd	$874.50
Albany and Great Southern Weekender	$3,022.00
Aurora Magazine	$1,095.01
Aussie Drawcards	$2,523.30
Australia's South West Inc.	$1,150.00
Collie Chamber of Commerce	$3,600.00
Concept Media	$256.08
Denmark Bulletin	$1,049.99
Denmark Chamber of Commerce	$345.75

Executive Media Pty Ltd	$1,900.01
Great Southern Weekender	$198.00
Initiative Media Australia Pty Ltd	$21,976.74
Letsgokids Pty Ltd	$1,045.00
Lizart Productions Trading as East Kimberley Directory	$81.32
Parks and Wildlife Service Facebook	$1,029.99
Premium Publishers	$400.40
Shire of Exmouth Community Notice Board	$40.00
Southern Forests Blackwood Valley Tourism Association	$2,050.00
State Law Publisher	$3,672.76
Tourism Council Western Australia	$23,331.00
Visual Publications	$2,000.00
WAITOC - Western Australian Indigenous Tourism Operators Committee	$2,200.00
Walpole Community Resource Centre	$802.50
Walsh Media	$660.00
West Australian Newspapers	$702.23

Disability access and inclusion plan outcomes

In the final year of the department's current Disability Access and Inclusion Plan 2015–2020 (DAIP), work continued to improve access to facilities and services with participatory inclusion being the primary and ongoing aim. The DAIP is monitored by the department's Diversity and Access Committee, which includes representatives from seven divisions and authorities, including four Corporate Executive representatives.

The planning, design and construction of recreation facilities and buildings to provide universal access is considered on each occasion and achieved where budgets and site conditions allow. In all circumstances, universal access is investigated, and where it is unachievable, alternative opportunities that enable some interaction with the location, experience or environment are developed.

During 2020–21, an accessible boardwalk at Ngajarli in Murujuga National Park was completed and provides improved access to culturally significant rock art. Other projects completed include the first two stages of the William Bay National Park renewal project providing accessible parking bays, toilets and picnic facilities, and an accessible lookout at Fortescue Falls in Karijini National Park.

Construction of the accessible floating dock at Danggu (Geikie Gorge National Park) is underway, and a range of other accessible (including assist access) infrastructure projects began or continued in 2020–21, including finalisation of the design of two bridges enabling trail use in Dwaarlindjirraap (Lane Poole Reserve) and Flora Road (Collie Adventure Trails). An accessible lookout at Flora was also completed overlooking the Collie River valley. Designs are progressing for an accessible walk to Trig Point in Maidens Reserve and Mangrove Boardwalk in Kalgulup Regional Park (Bunbury).

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

- creating the new DAIP 2021–25
- undertaking Disability Confident Recruiter status renewal for 2021–22
- using a nationally agreed system of bushfire alerts and warnings
- partnering with National Disability Services WA to implement strategies to increase employment of people with disability, including a five per cent employment target for people with disability
- ensuring staff have the capability to support candidates with disability by providing disability awareness information in Selection Panel member training. In 2020–21, 81 staff members attended the training
- employing people with disability on fee-for-service contracts through Western Australian Disability Enterprises (WADEs) – this currently includes Activ, Intelife and Westcare

- using a range of disability recruitment specialists and continuing to email all advertised positions to recruitment agencies
- encouraging managers to use section 66 of the *WA Equal Opportunity Act 1984* in the advertisement of vacant positions, enabling people with disabilities to be given priority when being considered for the role
- holding an annual event to celebrate the International Day of People with Disability, and acknowledge the work provided by the WADEs engaged by DBCA
- ensuring events, building reception areas and parking facilities are accessible to people with disability
- ensuring DBCA's website continues to meet contemporary best-practice and applicable legislative requirements for access for people with disability, and information is available in alternative formats
- monitoring and addressing complaints about disability access.

Compliance with public sector standards and ethical codes

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

Table 20: Compliance with public sector standards and ethical codes

Compliance issue	Significant action taken to monitor and ensure compliance
Public Sector Standards	
No breach claims were lodged in 2020–21.	DBCA's People Services Branch intranet site has information on the Public Sector Standards including a hyperlink to the Public Sector Commission website. Policies and guidelines relevant to the standards are also available on the intranet. The online Accountable and Ethical Decision Making course and the department's Selection Panel Training course also provide information about the Public Sector Standards.
Department's Code of Conduct and Public Sector Code of Ethics	
Of the 12 allegations of breaches of discipline across the Department in 2020–21 (excluding the three Statutory Authorities), 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	The Public Sector Code of Ethics is currently contained within DBCA'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. All employees are required to read and sign the Code of Conduct as

Compliance issue	Significant action taken to monitor and ensure compliance
Code of Ethics. Of the 12 allegations, six have been finalised in 2020–21. All allegations carried over from 2019–20 have been finalised.	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. DBCA 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 mandatory Accountable and Ethical Decision Making Training which staff are required to complete every five years. Intermittent reminders are also sent to staff via broadcast emails to remind them of their obligations and the requirement to sign the Code.

Recordkeeping plans

As required under section 19 of the *State Records Act 2000* (the Act), DBCA has an approved *Recordkeeping Plan*. The department's recordkeeping program 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 staff, including temporary staff and contractors. In addition, all staff were enrolled in the online refresher course ensuring DBCA's recordkeeping awareness program continues to be effective.

DBCA is continuing to work towards a more digitally-focused recordkeeping environment to support business outcomes and deliver better services.

GOVERNMENT OF WESTERN AUSTRALIA

Department of **Biodiversity, Conservation and Attractions**

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