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**Government
of South Australia**

DEPARTMENT FOR ENVIRONMENT AND WATER

2024-25 Annual Report

DEPARTMENT FOR ENVIRONMENT AND WATER

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To:

Hon Lucy Hood MP

Minister for Climate, Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, *Public Sector Regulations 2025* and the *Public Finance and Audit Act 1987* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Department for Environment and Water by:

Ben Bruce

CHIEF EXECUTIVE

Date 27th November 2025

Signature



This Annual Report is provided after 30 September 2025 because the audited financial statements and the Auditor-General's report on those statements were not available by the statutory deadline.

Under section 12(7) of the *Public Sector Act 2009* and Premier and Cabinet Circular PC013, the Annual Report must include audited financial statements and the Auditor-General's report. These were not finalised in time, as the Auditor-General required additional time to complete the audit of the Department's financial statements.

The report is presented with this written statement of reasons in accordance with section 12(9) of the *Public Sector Act 2009*.

From the Chief Executive



The Department for Environment and Water (**DEW**) is committed to helping South Australians conserve, sustain and prosper. In 2024-25 our work has centred on outcomes which conserve nature and biodiversity, enhance the liveability of our State and support sustainable economic growth. These efforts have been guided by three key goals:

A healthy and resilient environment

We are committed to protecting biodiversity and reversing its decline, supporting climate adaptation, managing landscapes and waterways sustainably and expanding and protecting South Australia's network of parks and reserves.

Improved liveability and wellbeing

We have continued to improve the liveability of our communities by strengthening animal welfare laws, supporting First Nations' connection to Country, protecting and activating heritage places and botanic gardens, securing reliable water supplies for communities, managing Adelaide's coastline, and promoting community wellbeing through connection to nature.

A prosperous South Australia for all

We have maintained our focus on supporting activities to enhance South Australia's green credentials, sustainably manage our precious water resources, manage a significant portion of the State's land resources, boost nature-based tourism, streamline regulation and support greener, climate-resilient communities.

I thank all DEW staff for their dedication and achievements over the past year and our partners who have supported us along the way. I am pleased to present the 2024–25 Annual Report – a reflection of the Department's collective achievements and our continued commitment to building a more sustainable future for all South Australians.

A handwritten signature in black ink, consisting of stylized initials 'BB' followed by a horizontal line.

Ben Bruce
CHIEF EXECUTIVE
DEPARTMENT FOR ENVIRONMENT AND WATER

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Overview: about the agency

Our strategic focus

Our Purpose	<p>To help South Australians conserve, sustain and prosper.</p> <p>To achieve our purpose, we've adopted three goals:</p> <ul style="list-style-type: none"> • A healthy and resilient environment. • Improved liveability and wellbeing. • A prosperous South Australia for all.
Our Vision	To help South Australians conserve, sustain and prosper.
Our Values	<p>Our behaviours and practices are guided by the South Australian Public Sector Code of Ethics and the South Australian Public Sector Values shared across government encompassing:</p> <p><i>Services; Professionalism; Trust; Respect; Collaboration and Engagement; Honesty and Integrity; Courage and Tenacity; Sustainability.</i></p> <p>DEW's Corporate Plan also sets out The Way We Work:</p> <ul style="list-style-type: none"> • We deliver results with high public value • We provide high quality advice • We engage with authenticity • We look for opportunities to collaborate • We're solution focussed and accountable for what we do • We work safely and have empathy for each other • We deliver excellent customer service
Our functions, objectives and deliverables	<p>Our work is critical to South Australia's future social, environmental and economic prosperity. The way we manage, conserve, and sustain our environment and cultural resources is vital for the wellbeing of all South Australians.</p> <p>We manage our national parks, botanic gardens and heritage places for their intrinsic value and for people's benefit and enjoyment now and into the future.</p> <p>We are an authority on the state's environment and natural resources, helping community, industry, and government make good long-term decisions.</p> <p>We drive the sustainable development of South Australia's natural resources and heritage, to deliver economic prosperity and a vibrant and healthy society.</p>

Our organisational structure

As at 30 June 2025, DEW comprised the following divisions:

- Environment, Heritage and Sustainability (**EHS**)
- National Parks and Wildlife Service (**NPWS**)
- Water and River Murray (**WaRM**)
- Strategy, Science and Corporate Services (**SSCS**)

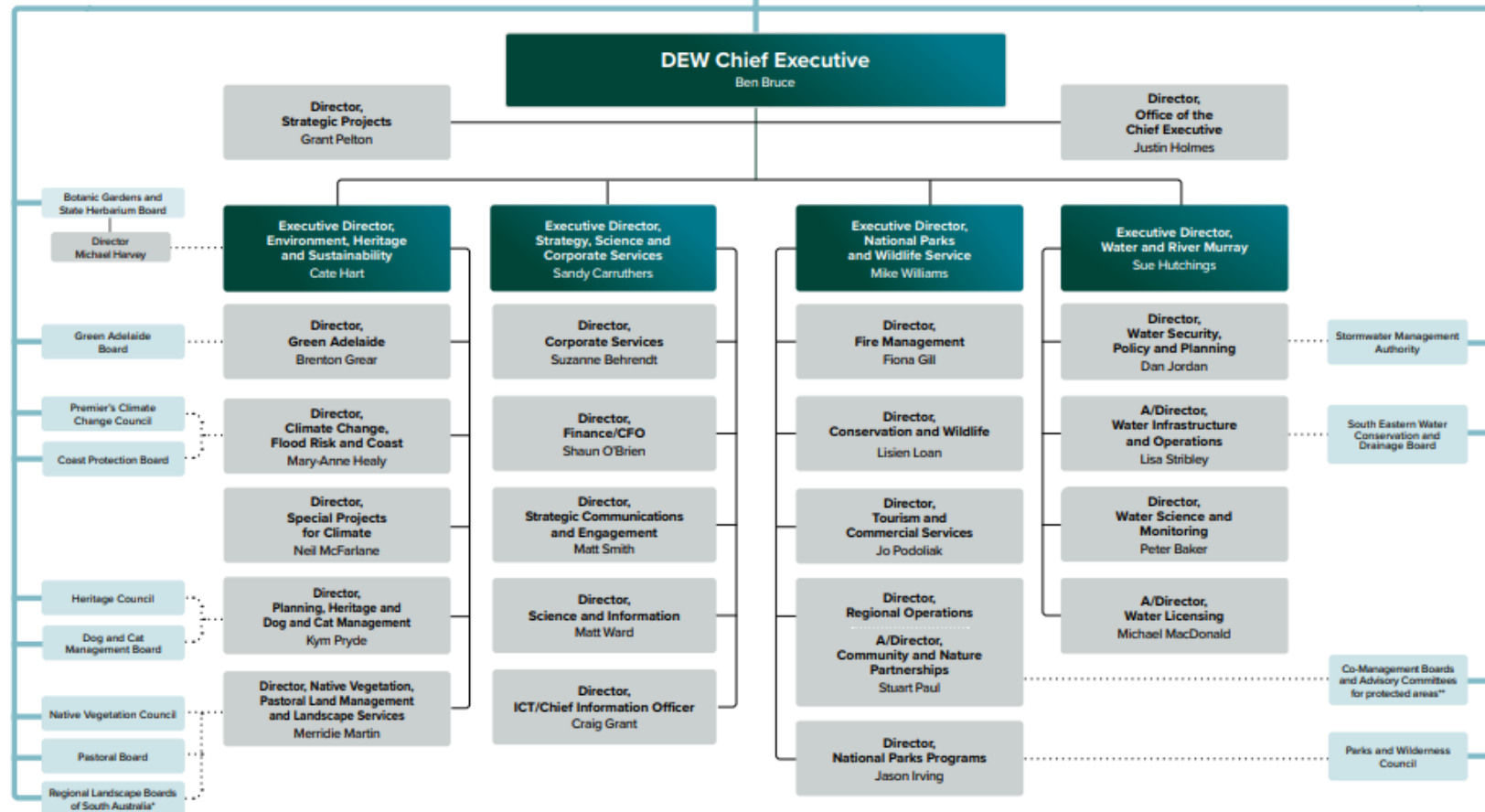
The DEW organisational chart is available on the following page.

DEW structure

December 2024

Minister for Climate,
Environment and Water

Hon Susan Close MP



Acknowledgment of Country. The South Australian Government acknowledges Aboriginal peoples as the state's first peoples and nations, and that Aboriginal peoples' deep knowledge and relationship with Country continues to be critical in sustainably caring for our lands and waters.

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Changes to the agency

During 2024-2025 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister



Hon Susan Close MP

Deputy Premier

Minister for Industry, Innovation and Science

Minister for Climate, Environment and Water

Minister for Workforce and Population Strategy

Our Executive team

Ms Cate Hart, Executive Director, Environment, Heritage and Sustainability

The EHS Division develops and delivers policy and projects that protect built and natural heritage and native vegetation, supports climate change adaptation and mitigation, and delivers a greener, more resilient Adelaide. The Division leads on the management of the State's coastline and flood risks, state heritage, establishes arrangements for landscape management, conservation, as well as pastoral land management and promotes effective and responsible dog and cat ownership.

The Division also provides governance leadership for the Adelaide Botanic Gardens and State Herbarium (**BGSH**) Board, Landscape Boards and Green Adelaide Board, Pastoral Board, Coast Protection Board, South Australian Heritage Council, Premier's Climate Change Council, Native Vegetation Council and the Dog and Cat Management Board.

Ms Sandy Carruthers, Executive Director, Strategy, Science and Corporate Services

The SSCS Division provides the foundation for organisational excellence to support DEW in delivering policies, programs and services. The Division coordinates, supports and provides expert advice on evidence based science and corporate strategy and policy development for the Department. The Division provides centralised corporate support including human resources, work health and safety, Information and Communication Technology (ICT), finance as well as communications and engagement and science support services. The Division partners and collaborates across the Department to find solutions to business, science and information needs,

ensuring the business and staff have the information, systems and support needed to be effective and efficient in delivering their services.

Mr Mike Williams, Executive Director, National Parks and Wildlife Service

The NPWS Division conserves nature, parks and places that enrich our identity and benefit our community. With over 350 reserves covering 21% of South Australia, the work of the Division supports broad goals associated with conservation and scientific endeavour, nature-based tourism and visitor services, animal welfare, community health and wellbeing and reconciliation.

The Division's business is delivered through seven regions, where park staff work with the community and key partners to manage the protected area estate and Crown land, which includes diverse terrestrial, marine and riverine environments. Regions maintain a focus on the delivery of park management programs, which span the fields of conservation and wildlife management, fire, visitor services, planning, project and asset management, on-ground volunteering efforts and the co-management of reserves with Aboriginal community partners. The central branches of the Division provide strategic leadership and program direction to support regional business delivery, the day to day management of the public land estate and tourism interests and operations.

Ms Sue Hutchings, Executive Director, Water and River Murray

The Water and River Murray Division is responsible for leading the achievement of the South Australian Government's priorities in relation to the use, management and conservation of the State's water resources. The Division delivers this through developing and implementing water related policies, strategies and programs; managing the State's water licensing and permitting system; leading the operation of the River Murray in South Australia; undertaking water science and monitoring to sustainably manage the State's water resources; overseeing the construction of major water related infrastructure projects; and supporting the South Eastern Water Conservation and Drainage Board and the Stormwater Management Authority. The Division has the added specific responsibility for driving the delivery of the Murray-Darling Basin Plan for South Australia.

Legislation administered by the agency

- *Adelaide Dolphin Sanctuary Act 2005*
- *Animal Welfare Act 1985*
- *Arkaroola Protection Act 2012*
- *Botanic Gardens and State Herbarium Act 1978*
- *Climate Change and Greenhouse Emissions Reduction Act 2007*
- *Coast Protection Act 1972*
- *Coorong Environmental Trust Act 2021*
- *Crown Land Management Act 2009*
- *Crown Rates and Taxes Recovery Act 1945*

- *Dog and Cat Management Act 1995*
- *Ground Water (Qualco-Sunlands) Control Act 2000*
- *Groundwater (Border Agreement) Act 1985*
- *Heritage Places Act 1993*
- *Historic Shipwrecks Act 1981*
- *Irrigation Act 2009*
- *Lake Eyre Basin (Intergovernmental Agreement) Act 2001*
- *Lands for Public Purposes Acquisition Act 1914*
- *Landscape South Australia Act 2019*
- *Local Government Act 1999 (Schedule 1A - Implementation of Stormwater Management Agreement)*
- *Local Government (City of Enfield Loan) Act 1953 **
- *Local Government (City of Woodville West Lakes Loan) Act 1970 **
- *Maralinga Tjarutja Land Rights Act 1984 (Division 1A - Co-management board for Mamungari Conservation Park)*
- *Marine Parks Act 2007*
- *Metropolitan Area (Woodville, Henley and Grange) Drainage Act 1964 **
- *Metropolitan Drainage Act 1935*
- *Murray-Darling Basin Act 2008*
- *National Parks and Wildlife Act 1972*
- *National Trust of South Australia Act 1955*
- *Native Vegetation Act 1991*
- *Pastoral Land Management and Conservation Act 1989*
- *Renmark Irrigation Trust Act 2009*
- *River Murray Act 2003*
- *River Murray Waters Agreement Supplemental Agreement Act 1963*
- *River Murray Waters (Dartmouth Reservoir) Act 1971*
- *South-Eastern Water Conservation and Drainage Act 1992*
- *South-Western Suburbs Drainage Act 1959*
- *Water (Commonwealth Powers) Act 2008*
- *Water Efficiency Labelling and Standards (South Australia) Act 2013*
- *Water Industry Act 2012*
- *Water Resources Act 1997*
- *Wilderness Protection Act 1992*

*Denotes Act of limited application.

Other related agencies (within the Minister's area/s of responsibility)

- Environment Protection Authority (**EPA**)
- Green Industries SA (**GISA**)
- Landscape Boards

The agency's performance

Performance at a glance

DEW's goals are set out in the Corporate Plan 2025-2026:

A healthy and resilient environment

- The natural environment is valued and prioritised
- Declines in biodiversity are reversed and ecosystems are adaptive to climate change
- Our landscapes and aquatic environments are sustainably managed
- A comprehensive, adequate and representative network of marine and terrestrial protected areas, across public and private ownership, is in place

Improved liveability and wellbeing

- Animal welfare is protected and dogs and cats are well managed
- Communities are safer through increased preparedness and effective response to bushfires and flood
- First Nations Australians have an enhanced connection to Country and waters
- State Heritage and botanic gardens are protected and activated
- Communities have access to fit-for-purpose water supplies
- Adelaide's beaches are managed to protect coastal infrastructure and the environment for the enjoyment of all
- Health and wellbeing is improved through connection with nature

A prosperous South Australia for all

- South Australia's green economic credentials are respected globally
- Water supplies are secured to support sustainable economic growth
- South Australia is a destination of choice for nature-based travellers
- Cities and towns are greener and climate resilient, which enhances liveability and sustainable population growth
- Our regulatory processes are transparent and streamlined, and provide certainty

In addition, the Corporate Plan sets out **The way we work**

- We deliver results with high public value
- We provide high quality advice
- We engage with authenticity
- We look for opportunities to collaborate
- We're solution focussed and accountable for what we do
- We work safely and have empathy for each other
- We deliver excellent customer service

Agency specific objectives and performance

Agency objectives	Indicators	Performance
A healthy and resilient environment	Increase South Australia's landscape resilience, ecosystem health and biodiversity outcomes	<p>BioData BioData SA will overhaul the state's biodiversity data management system, delivering a new, accessible and secure system that will improve the accuracy, comprehensiveness and availability of South Australia's biodiversity data. Work during 2024-25 included delivery of a Capability Roadmap, outlining BioData build components and an automated data delivery pipeline to the Commonwealth's Biodiversity Data Repository. In addition, user and technical requirements for core system were completed.</p> <p>New Biodiversity legislation legislation to create South Australia's first Biodiversity Act was passed in State Parliament in June 2025. The new Act consolidates biodiversity protections which were previously spread across multiple pieces of legislation and will incorporate the <i>Native Vegetation Act 1991</i> and the wildlife provisions of the <i>National Parks and Wildlife Act 1972</i>. The Act will help to safeguard threatened animals and plants, restore valuable habitat and ecosystems, while supporting billions of dollars in economic activity which rely on nature.</p> <p>Flinders Island Safe Haven project DEW is supporting the Flinders Island Safe Haven Project which is a major conservation initiative aimed at transforming South Australia's fourth-largest island into a predator-free sanctuary for nationally threatened species. The project contributes to a national network of safe havens for threatened plant and animal species. Eradication of invasive species is being undertaken, with a significant baiting program for rodents and feral cats undertaken in May – June 2025.</p> <p>Bounceback A new partnership agreement between the Department and FAME (Foundation for Australia's Most Endangered) has enabled the Bounceback program to grow and expand its successful 'no fence' safer</p>

Agency objectives	Indicators	Performance
		<p>havens approach, including the successful reintroduction of red-tailed phascogales to the Gawler Rangers during the 2024-25 financial year.</p> <p>Bioregional Planning In 2023 the South Australian Government signed a \$2.4m funding agreement with the Australian Government for pilot Bioregional Planning in two areas of South Australia. Bioregional Planning is being piloted in two areas of high development interest and environmental value in South Australia:</p> <ul style="list-style-type: none"> • Upper Spencer Gulf and Gawler Ranges area to provide guidance for the <i>Hydrogen and Renewable Energy Act 2023</i> (HRE) implementation with regards to renewable energy development, and • Braemar Province east of Yunta, aligning with state development priorities for the Braemar infrastructure corridor, optimal solar and wind resources for renewable energies and critical minerals resources. <p>An additional \$2m was secured from the Australian Government for new biodiversity surveys in the pilot areas to address critical data gaps for nationally protected species.</p> <p>Work during 2024-25 included the development of new distribution models, preliminary mapping of legislated biodiversity values, development of priority species lists and the Australian Government approval of bioregional planning methodology and stakeholder and a First Nations engagement plan.</p> <p>Biodiversity Values Mapping In 2024-25 DEW provided mapping of legislated biodiversity values to the Department for Energy and Mining (DEM) to support planning needs under the <i>Hydrogen and Renewable Energy Act 2023</i> (HRE Act). The mapping integrated biodiversity and environmental data from all available sources, integrating over 29 million species records and 46 environmental factors to generate detailed Geographic Information System (GIS) layers, identifying where 149 biodiversity values protected under state and Commonwealth environmental legislation are likely to occur in the HRE areas.</p>

Agency objectives	Indicators	Performance
		<p>Basin Plan Implementation</p> <ul style="list-style-type: none"> • South Australia continues to advocate for full delivery of the Basin Plan. The passage of the Water Amendment (Restoring Our Rivers) Bill 2023 enabled the voluntary buyback of water entitlements to contribute to the Basin Plan's 450 gigalitres and provided more time to complete Sustainable Diversion Limit offset projects and recover the 450 gigalitres. • On 6 February 2025, a funding agreement with the Australian Government for the SA River Murray Irrigation Infrastructure Program Business Case was executed and is being led by the Department of Primary Industries and Regions (PIRSA). • On 6 March 2025, \$23 million of Australian Government funding was announced for the SA Sustainable Communities Program, also being led by PIRSA. • As announced on 6 March 2025, a total of 132.1 gigalitres has been secured towards the 450 gigalitres with a further 154.5 gigalitres planned to be recovered by the end of 2025. <p>Basin Plan Environmental Evaluation In 2024, DEW completed its evaluation of environmental outcomes under the Basin Plan in South Australia's three Water Resource Plan Areas – SA River Murray, Eastern Mount Lofty Ranges (EMLR) and SA Murray Region.</p> <p>In 2024-25, DEW submitted to the Murray-Darling Basin Authority and published the suite of reports for South Australia's evaluation of environmental outcomes under the Basin Plan.</p> <p>South Australian Alternative Water Supply Efficiency Measures Program As part of the Australian Government's Resilient Rivers Water Infrastructure Program, \$20.9 million has been secured by the South Australian Government for the South Australian Alternative Water Supply Efficiency Measures Program (Program) which will return 1,149 megalitres of SA River Murray High Security Water on behalf</p>

Agency objectives	Indicators	Performance
		<p>of local government authorities to contribute towards the Basin Plan's final 450 gigalitre water recovery target.</p> <p>Basin Plan Constraints South Australia achieved its Basin Plan constraints commitment by the statutory timeframe of 30 June 2024. In addition to this commitment, a complementary program of no-regrets on-ground works is also underway to achieve environmental benefits, while helping to make communities more resilient to high river flow events.</p> <p>\$71.094 million was secured in 2024-25 to build on the early on-ground works by expanding investment in new sites through delivery partners such as local councils and First Nations, as well as state-managed national parks and floodplains.</p> <p>Delivery of water for the environment As at 30 June 2025, South Australia had received approximately 1,056 gigalitres of held environmental water across the SA border, delivered specifically to achieve ecological outcomes along the SA River Murray and Coorong, Lower Lakes and Murray Mouth.</p> <p>Healthy Coorong, Healthy Basin (HCHB) HCHB Phase 2 funding agreement for \$26.2 million was signed by the Australian and South Australian Governments on 19 March 2025. Phase 2 will further develop feasibility and designs for long-term infrastructure options to improve the ecological health of the Coorong, with a particular focus on the South Lagoon.</p> <p>Construction works were completed at Teringie wetland and Lake Hawdon North, as part of the On-Ground Works Regional Bird Refugia project under HCHB to provide both immediate and long-term habitat benefits to critically endangered and vulnerable Coorong waterbirds.</p> <p>Shorebird and Wetland Habitat Project A funding agreement with the Australian Government was signed on 24 January 2025 to provide \$17 million to improve shorebird and wetland habitat across the Coorong,</p>

Agency objectives	Indicators	Performance
		<p>Lower Lakes and Murray Mouth, and South East of the state.</p> <p>Native Vegetation Implementation of the Native Vegetation Heritage Agreement Program, as part of the Government's election commitments, progressed during the 2024–25 financial year, including:</p> <ul style="list-style-type: none"> • 107 site visits were conducted. • 30 grants were awarded with a total value of \$295,162. • 19 training workshops were held, attended by 196 participants. • 10 new Heritage Agreements commenced, protecting 104.2 hectares. <p>The Native Vegetation Compliance Program was reinvigorated through:</p> <ul style="list-style-type: none"> • delivering two training courses for Accredited Consultants to ensure appropriate native vegetation clearance applications • addressing over 80 compliance incidents • initiating a change detection program to support monitoring and compliance of native vegetation, currently being trialled by four suppliers. <p>Landscapes</p> <ul style="list-style-type: none"> • As a principal partner, DEW supported hosting the XII International Rangeland Congress in Adelaide, bringing 780 leading rangelands specialists from around the world to share expertise in rangeland management. • The land condition on 40 pastoral leases were assessed in 2024-25.
Improved liveability and wellbeing	Effective management of parks, coast, and water supplies, and protection of animal welfare and heritage, for a more liveable South Australia	<p>Parks management</p> <ul style="list-style-type: none"> • Flinders Chase Visitor Centre was opened to the public to complete the rebuild of the parks affected by the 2019 Kangaroo Island bushfires. • Funding was secured to purchase the balance of Nilpena Station to add to the Nilpena Ediacara National Park which is home to the world's best-preserved fossils from the Ediacaran period, dating back over 540 million years.

Agency objectives	Indicators	Performance
		<ul style="list-style-type: none"> Playford Lake walk was upgraded at Belair National Park. Extensive engagement with the Adnyamathanha People, pastoralists and others secured agreements for the Flinders Ranges to be nominated for World Heritage in February 2026. <p>Beach management West Beach was replenished with approximately 200,000m³ of quarry sand in line with the recommendations of the independent Adelaide Beach Management Review. Combined with the 57,000m³ of sand delivered via the dredging trial, the total delivered in 2024-25 exceeds all previous annual sand volumes delivered to West Beach.</p> <p>Remote communities water supply The National Water Grid funded Iga Warta water security project was completed and four other National Water Grid funded remote First Nations community projects were progressed.</p> <p>First Nations Water Interests DEW commenced engagement with First Nations people across South Australia to co-design a framework to advance First Nations' water interests.</p> <p>Discussions on the Framework will also address the national commitment to progress an Inland Waters Target under Closing the Gap, which aims to increase the control and ownership of inland waters by First Nations people.</p> <p>Water Security response In response to unprecedented dry conditions and unmet water carting demands, emergency bulk water collection points were established in the Hills and Fleurieu region with support also provided to the water carting industry to increase capacity. Between 6 March to 7 June 2025, almost 480,000 litres of water was collected across more than 450 visits.</p> <p>Animal welfare, and dog and cat management</p> <ul style="list-style-type: none"> The <i>Animal Welfare Act 2025</i> passed

Agency objectives	Indicators	Performance
		<p>State Parliament in February 2025. Reforms to the Act have modernised it to better reflect contemporary community expectations around animal welfare. The new Act delivers significantly stronger penalties for ill treatment of animals and lifts standards for care of animals, including a proactive duty of care for animal owners.</p> <ul style="list-style-type: none"> • Amendments to the <i>Dog and Cat Management Act 1995</i> to ban puppy farming passed Parliament. <p>Protection of state heritage DEW delivered on the government commitment to strengthen protections for State Heritage Places.</p> <p>The <i>Statutes Amendment (Heritage) Act 2025</i> was passed by Parliament in May 2025.</p> <p>Under the amended Act, any proposal to demolish a State Heritage Place must now trigger a formal assessment by the South Australian Heritage Council. The Council must prepare a heritage significance report within 10 weeks of an application to demolish and publish the report and invite public submissions for a 4-week period.</p> <p>In addition:</p> <ul style="list-style-type: none"> • 26 State Heritage Place nominations were assessed. • 30 Better Heritage Information places, with 6 considered and 24 prepared to go to South Australian Heritage Council for approval. • 527 State Heritage Place development applications were considered. <p>Botanic Gardens</p> <ul style="list-style-type: none"> • Adelaide Botanic Garden hosted the ground-breaking Chihuly glass sculpture exhibition that attracted 1.4 million visits, making it the most visited Chihuly exhibition in a botanic garden anywhere in the world. These figures included approximately 338,000 visitors from outside South Australia and 200,000 people who paid for a ticketed experience.

Agency objectives	Indicators	Performance
		<ul style="list-style-type: none"> There were over 3,360,000 visits to the Botanic Gardens and State Herbarium and over 30,000 school-based participants in Botanic Gardens and State Herbarium affiliated education programs.
	Communities are safer through increased preparedness and effective response to bushfires and flood	<p>2022-23 River Murray flood recovery works Work to update River Murray flood models is now complete and will enable a new set of interactive inundation maps to be developed for future flood event preparation.</p> <p>Flood damage repairs have continued throughout 2024-25 including completion of works on salinity management infrastructure, upgrading of monitoring stations at each lock between Lock 9 and 2 and new water monitoring sites installed at Renmark, Lyrup, Berri and Morgan pump stations.</p> <p>Since the immediate stabilisation of the flood damaged Lower Murray Reclaimed Irrigation Area levees, further reinforcement work has been undertaken to support levee function and for protection against inundation and fluctuating river levels during normal river operations. Works were completed at 6 of the eight government levees and commenced at two private levees.</p> <p>Fire Management Program</p> <ul style="list-style-type: none"> For 2024-25, 82 prescribed burns were planned over the spring 2024 and autumn 2025 burning seasons, and 60 burns were completed. The fire management program also includes: <ul style="list-style-type: none"> Preparing and implementing fire management plans Delivering other fuel management activities, such as weeding, slashing, rolling, and mowing Constructing and maintaining fire access tracks and fire infrastructure Maintaining a preparedness and response capability as a brigade of the SA Country Fire Service.
A prosperous South Australia for all	Growth of the economy through	<p>Climate</p> <ul style="list-style-type: none"> The <i>Climate Change and Greenhouse Emissions Reduction Act 2007</i> was

Agency objectives	Indicators	Performance
	climate risk management and sustainable economic development and use of SA's natural assets	<p>amended to legislate new emissions reduction targets and support their achievement, support adaptation and build a climate smart economy.</p> <ul style="list-style-type: none"> • South Australia's Net Zero Strategy was released, which sets out the government's objectives, policy priorities and actions to progress towards the state's emissions reduction targets. • The Climate Ready Government initiative was developed, which outlines how the South Australian public sector will manage climate related risks and reduce greenhouse gas emissions in its operations. • DEW held South Australia's second Industry Climate Change Conference in May 2025, attended by 735 participants with over 80 speakers in 24 sessions over two days.

Corporate performance summary

Diversity and Inclusion

- A Diversity, Equity and Inclusion Plan 2025-27 was developed which aligns with the whole of government Diversity, Equity and Inclusion Strategy 2023-2026. It prioritises inclusive policies and procedures and cultivates a zero-tolerance culture for discrimination and harassment.,
- A new Aboriginal and Torres Strait Islander Workforce Plan 2024-2028 was developed which aligns with DEW's Reconciliation Action Plan and Closing the Gap actions and the South Australian Government's Anti-Racism Strategy.
- DEW introduced a new Cultural Safety Procedure, supporting the aims and objectives of the South Australian Public Sector Work Health and Safety Framework for Cultural Safety and outlining principles and requirements to support cultural safety across DEW.

Employment opportunity programs

Program name	Performance
Aboriginal Workforce Plan	The Reconciliation Action Plan sets an agency employment target of 4% Aboriginal Workforce Participation. As of 30 June 2025, 3.9% of employees identified as Aboriginal and/or Torres Strait Islander.
Aboriginal Ranger Program	As a part of the DEW Protecting Our Parks program and election commitments, DEW employed 15 new Aboriginal Rangers by 31 December 2024, via three recruitment intakes. As a component of the Aboriginal Ranger Development Program, a part of our ongoing commitment to capacity building and environmental stewardship, Rangers participate in Certificate III Conservation & Eco System Management.
Diversity, Equity and Inclusion Plan	The DEW Diversity, Equity and Inclusion Plan aligns with the whole of government Diversity, Equity and Inclusion Strategy 2023-2026 target of 3% employment for people living with a disability. As of 30 June 2025, 3% of DEW employees declared they had a disability.

Agency performance management and development systems

Performance management and development system	Performance
DEW Performance Review and Development (PRD) Process	<p>Managers are required to undertake two formal PRD conversations with their employees each year:</p> <ul style="list-style-type: none"> Between 1 July 2024 to 31 December 2024, 81.2% of active DEW employees had a PRD discussion recorded in the Corporate Human Resource Information System (CHRIS). Between 1 January 2025 to 30 June 2025, 89.1% of active DEW employees had a PRD discussion recorded in CHRIS.

Work health, safety and return to work programs

Program name	Performance
WHS Risk Management	<ul style="list-style-type: none"> A new WHS Risk Management Procedure was developed which aligns with the <i>Work Health and Safety Act 2012</i> and the 'How to manage work health and safety risks' Code of Practice, ensuring DEW stays compliant and consistent. As part of DEW's continued commitment to workplace safety, the Department standardised its Job Safety Analyses (JSA) and Safe Work Procedures (SWP).

Workplace injury claims	2024-25	2023-24	% Change (+ / -)
Total new workplace injury claims	35	36	-2.8%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	11.1	5.2	+113%

*number of claimants assessed during the reporting period as having a whole person impairment meeting the relevant threshold under the Return to Work Act 2014 (Part 2 Division 5)

Work health and safety regulations	2024-25	2023-24	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	7	2	+250%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	1	0	N/A

Return to work costs**	2024-25	2023-24	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$933,810	\$532,371	+75%
Income support payments – gross (\$)	\$312,808	\$263,147	+18.87%

**before third party recovery

Data for previous years is available at: <https://saocpse.sbcit.com.au/cms/hta.aspx>

Executive employment in the agency

Executive classification	Number of executives
EXEC	1
SAES1	22
SAES2	4

Data for previous years is available at: [DEW Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au).

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2024-2025 are attached to this report.

Statement of Comprehensive Income	2024-25 Budget* \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Total Income	443 810	439 861	(3 949)	346 833
Total Expenses	455 131	407 511	47 620	348 467
Net Result	(11 321)	32 350	43 671	(1 634)
Total Comprehensive Result	(2 593)	146 919	149 512	92 609

*Revised budget

The table above shows that for the financial year ended 30 June 2025, DEW's net result was an operating surplus of \$32.4 million, which was \$43.7 million favourable compared to budget. This is largely due to expenses being \$47.6 million lower than budget primarily due to underspends in various Commonwealth and State Cabinet approved projects.

Other Comprehensive Income was \$149.5 million higher than budget primarily due to the revaluation of a number of DEW assets including regulators and embankments in 2024-25.

Statement of Financial Position	2024-25 Budget* \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Current assets	220 813	283 261	62 448	247 518
Non-current assets	997 108	1 095 336	98 228	986 755
Total assets	1 217 921	1 378 597	160 676	1 234 273
Current liabilities	56 540	57 461	(921)	57 819
Non-current liabilities	40 753	39 675	1 078	41 912
Total liabilities	97 293	97 136	157	99 731
Net assets	1 120 628	1 281 461	160 833	1 134 542
Equity	1 120 628	1 281 461	160 833	1 134 542

*Revised budget

The table above shows that for the financial year ending 30 June 2025, DEW's net assets were \$160.8 million higher than budget. This is largely due to:

- Current assets being \$62.4 million higher than budget primarily due to an increased cash balance resulting from underspends in various Commonwealth and State Cabinet approved projects.
- Non-current assets being \$98.2 million higher than budget primarily due to the revaluation of a number of DEW assets including regulators and embankments in 2024-25.

Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	Nil

Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Urban and Regional Planning	State Landscape Strategy Review and Statewide Cat Management Strategy	\$ 141,140.00
Inside Infrastructure	Regional Water Security Advice	\$ 83,384.91
Richard Beasley SC	Commissioner for River Murray SA	\$ 62,999.95
	Total	\$ 287,524.86

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$ 14,415.89

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Randstad	Temporary staff for Environmental Science, Water Science and Monitoring, Coastal Protection, River Murray Operations, Water Licensing, Regional Programs.	\$ 1,521,936.27
Hays Recruitment	Temporary staff for Regional Programs, Environmental Science, Native Vegetation Management, Corporate Services.	\$ 793,933.19
Modis Staffing Pty Ltd	Temporary staff for Information Technology and Water Licensing.	\$ 507,847.88
Maxima Tempskill	Temporary staff for Coastal Protection, the Botanic Gardens and State Herbarium and Regional Programs	\$ 403,484.21
Paxus Australia Pty Ltd	Temporary staff for Information and Technology	\$ 257,360.24
KPMG Australia	Temporary staff for National Parks Tourism & Commercial Services	\$ 246,797.27
Hudson Global Resources	Temporary staff for Information Technology, Regional Programs, Environmental Science, and Corporate Services	\$ 162,723.67

Edge Recruitment (SA) Pty Ltd	Temporary staff for Crown Land Program	\$ 157,350.43
CKM Management Solutions	Temporary staff for Coast Protection	\$ 145,820.00
McArthur Management Services	Temporary staff for Strategy, Science & Corporate Services	\$ 128,458.54
Bailey Abbott SA Pty Ltd	Temporary staff for Information Technology and Water Licensing.	\$ 121,875.00
Redwolf + Rosch SA	Temporary staff for National Parks & Wildlife Services Statewide Delivery	\$ 93,538.06
Robert Walters Pty Ltd	Temporary staff for Information Technology and National Parks & Wildlife Services Statewide Delivery.	\$ 79,317.49
DFP Recruitment Services	Temporary staff for Conservation and Wildlife	\$ 72,001.03
GRAMAC Training Solutions	Temporary staff for fire management	\$ 37,637.65
Talent International SA Pty LTD	Temporary staff for Corporate Services	\$ 31,002.65
Hoban Recruitment Pty Ltd	Temporary staff for Corporate Services	\$ 10,792.41
Harrison McMillan	Temporary staff for Corporate Services and Water Licensing.	\$10,761.04
	Total	\$ 4,782,637.03

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

Risk management

Risk and audit at a glance

The DEW Audit and Risk Committee (ARC) is responsible for providing independent advice and assurance to the Chief Executive on the effectiveness of DEW's risk, control and compliance framework.

The ARC currently comprises an independent Chairperson, 2 independent members, and 3 DEW staff members.

The ARC met 5 times during 2024-25 and its work included:

- review of DEW's financial statements for 2023-24
- endorsement of the Internal Audit Plan for 2025-26
- review of internal audit reports and management responses
- review of risk and audit reporting
- participation in an annual committee performance and maturity survey
- advice to the Chief Executive on various matters.

Fraud detected in the agency

Category/nature of fraud	Number of instances
External fraud – False invoicing by external party	1

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

DEW has a Fraud and Corruption Control Procedure which outlines the department's processes to prevent, detect, and respond to suspected incidents of fraud and corruption. The Procedure was developed with reference to, and to ensure DEW's compliance with, the South Australian Public Sector Fraud and Corruption Control Policy, and evidences DEW's zero tolerance for such conduct.

All internal audits undertaken within the agency are conducted with an appreciation for, and awareness of the possibility of fraud.

DEW Executive regularly communicates expectations regarding acceptable business practices and ethical behaviours in accordance with the Code of Ethics.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>.

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

Nil

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dew-annual-report-data>.

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1 July 2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Adelaide Dolphin Sanctuary Act 2005</i>	<p>Section 26 - Annual report</p> <p>(1) The Minister must on or before 30 September in each year prepare a report on the operation of this Act for the financial year ending on the preceding 30 June.</p> <p>(2) The annual report must include -</p> <p>(a) information on the extent to which the objects and objectives of this Act are being achieved; and</p> <p>(b) reports on the following matters for the preceding financial year:</p> <p>(i) the referral of matters to the Minister under any related operational Act; and</p> <p>(ii) the enforcement of the general duty of care; and</p> <p>(iii) action taken by the Minister or authorised officers under Part 6; and</p> <p>(c) a programme setting out the Minister's proposals for the implementation of the ADS Management Plan during the current financial year.</p>
<p>Objective 1 - Protection of the Dolphins</p> <ul style="list-style-type: none"> The <i>Adelaide Dolphin Sanctuary Management Plan 2025</i> was adopted by the Minister for Climate, Environment and Water and gazetted on 6 March 2025. The new management plan follows a review of the <i>Adelaide Dolphin Sanctuary Management Plan 2008</i>, including advice from the Parks and Wilderness Council and a public consultation process in 2024. 75 submissions were received from the public and stakeholders which were considered in finalising the management plan. The consultation process has been summarised in a consultation report which, along with the final management plan, was discussed by the Parks and Wilderness Council on 12 November 2024. The 2025 plan sets out strategies for managing the Adelaide Dolphin Sanctuary (ADS) for the next seven years. In November 2024, a field trip to key sites within the ADS was conducted for members of the DEW Executive group, enabling senior staff to view first-hand the challenges and opportunities facing the area. The field trip included a visit to the Barker Inlet tidal gates, and a boat trip around Garden Island to view dolphins, the ships graveyard, commercial tour operations and other management issues and opportunities. A tour of Mutton Cove and the Australian Naval Infrastructure site followed, including discussion of the proposed AUKUS submarine project. Following the <i>Report of the Select Committee on Dolphins in the Adelaide Dolphin Sanctuary and Port River – Interim Report</i>, DEW coordinated a whole of government response which was provided to the Select Committee who made no additional recommendations. The Committee has since indicated the Interim Report is now considered its final report on the matter. 	

Act or Regulation	Requirement
	<ul style="list-style-type: none"> • Following the ADS Investigation and Government response to the Select Committee Report, on 4 March 2025, representatives from DEW, the Environment Protection Authority (EPA), PIRSA, Department for Energy and Mining (DEM), Department for Transport and Infrastructure (DIT) and Port Adelaide Enfield Council met to discuss key matters concerning the Sanctuary. This meeting marked the first formal interagency meeting to ensure collaboration and coordination of efforts in the Sanctuary. It provided an opportunity for agencies to: <ul style="list-style-type: none"> ○ Provide updates on the implementation of recommendations from the Final Investigation Report on Dolphin Deaths in the ADS. ○ Track progress on commitments outlined in the Whole-of-Government response to the Select Committee on Dolphins in the Adelaide Dolphin Sanctuary and Port River. ○ Support the development and delivery of the ADS Management Plan. ○ Key topics discussed included: <ul style="list-style-type: none"> ▪ Ongoing research in ADS dolphin health and conservation efforts. ▪ Introduction of new permanent Fisheries Regulations. ▪ The AUKUS project and agencies' input into the Environmental Impact Assessment process. ▪ Water quality monitoring in the Port River and Barker Inlet. ▪ Recreational boating activities and oil spill response preparedness. ▪ Management of the Dry Creek Salt Fields. ▪ ADS Management Plan implementation and governance. <p>Ongoing interagency collaboration will ensure a coordinated approach to implementing the ADS Management Plan.</p> • Marine park rangers completed five boat-based scientific surveys of the ADS dolphin population, collecting demographic, locational and photo identification data. The surveys also provide opportunities to visually assess a range of health indicators in individual dolphins. • Volunteers continued to assist rangers by undertaking regular observations of dolphins and monitoring individual animals. Volunteers from Whale and Dolphin Conservation undertook regular boat-based research surveys, maintaining their long-term sightings dataset. • Two dolphin entanglements in fishing gear were reported in the inner waters of the Sanctuary during 2024-25. One was the orphaned juvenile dolphin known as 'Rocket' and the other was a juvenile known as 'Piki'. Both managed to free themselves of their entanglements. A third dolphin showing physical scarring from a recent entanglement was sighted in outer waters of the Sanctuary by Flinders University researchers. • Two dolphin carcasses were collected during the reporting period, including the first known calf of resident female 'Ali'. Necropsy results suggested the calf's death was due to infanticide. The necropsy report is publicly available on the DEW website. The other was an unidentified sub-adult male dolphin, not considered to be a resident ADS animal. • The unexplained poor body condition that led to the deaths of resident dolphins in 2021-22 has not been observed since, although an adult female dolphin ('Sparkle') was observed over a period of some months in emaciated condition, coinciding with the loss of her calf. More recent observations suggest the dolphin's body condition has improved.

Act or Regulation	Requirement
	<ul style="list-style-type: none"> The following university research projects were continued throughout the reporting period: <ul style="list-style-type: none"> An Adelaide University PhD student continues to explore the causes of morbidity and mortality in ADS dolphins Flinders University continues to undertake several studies as part of its ADS dolphin health work, one of which includes an examination of contaminants in fish and implications for dolphin health. University research into the ADS was presented as talks, posters and in workshops at the 2024 Society for Marine Mammalogy Biennial Conference in Perth. The Gulf St Vincent Research Advisory Group comprises independent specialist marine mammal researchers and DEW staff with high level marine mammal expertise. This group met once during the reporting period and will now work together to develop a research prospectus for the ADS. Flinders University published data on the long-term demographic trends, ranging patterns and mortality of dolphins in the ADS, using the long-term dataset collected by Mike Bossley. Marine park rangers provided advice for existing and new Commercial Tour Operator permit applications under the Marine Mammal Tour Permitting Policy, in support of the <i>National Parks and Wildlife (Protected Animals - Marine Mammals) Regulations 2010</i>. To ensure compliance with legislation to protect marine mammals, set out in Section 68 of the <i>National Parks and Wildlife Act 1972</i> and in the Marine Mammal Regulations, rangers completed 171 land and water patrols. DIT Marine Safety officers detected 15 incidents of vessels speeding in the Port River, resulting in 14 expiations and 1 caution. DEW replaced vandalised compliance signage at Garden Island. Rangers worked with construction contractors to ensure piling for the Dock One Bridge and reinforcement of rock walling in the Port Adelaide Basin minimised possible impacts on dolphins.
	<p>Objective 2 - Protection of key habitat features</p> <ul style="list-style-type: none"> The ADS and Adelaide International Bird Sanctuary National Park – Winaityinaityi Pangkara (AIBS) landscapes overlap in key areas and are complementary. Rangers continue to coordinate a range of on-ground works with benefits to both protected areas. Volunteer activities have been coordinated on site, including with the Friends of AIBS. Ranger compliance patrols in the AIBS/ADS using trail cameras resulted in further expiations for dog off lead and unauthorised vehicle offences. At Mutton Cove and Port Gawler, removal of household rubbish and dumped cars is an ongoing task to ensure park presentation standards are maintained and pollution risks are addressed. AIBS rangers have responded to several instances of commercial quantities of dumped rubbish at Port Gawler. Rangers continue to remove floating marine debris while on patrols. Preparing a park management plan for Torrens Island Conservation Park (TICP) through the Kaurna Parks Advisory Committee (KPAC) is yet to commence. KPAC is updated as required on other conservation works taking place on Torrens Island and within the ADS generally. The Shrubby Samphire Recovery Plan was released, commissioned by Green Adelaide.

Act or Regulation	Requirement
	<ul style="list-style-type: none"> • Green Adelaide and the Seed Conservation Centre continue to translocate Sandhill Greenhood Orchid (<i>Pterostylis arenicola</i>) into TICP. • Green Adelaide, AIBS Rangers, City of Port Adelaide Enfield, City of Salisbury, and Friends of AIBS together planted approximately 2,500 Native Orache (<i>Atriplex australasica</i>). Sites within and adjacent to the ADS including TICP, Buckland Park, Port Gawler, and Little Para Estuary, Magazine Wetland, Barker Wetland and Green Fields Wetlands. • Approval was provided for the relocation of 450 mangrove seedlings from Mutton Cove to the Yitpi Yartapuultiku Aboriginal Cultural Centre. • Green Adelaide engaged Delta Environmental Consulting to continue the mangrove monitoring and soil inflation trials at St Kilda. Mangrove recovery continues, slowly and unevenly, across the hyper salinity impacted area. • The University of Adelaide has completed its second progress report into the research project “Recovering and Restoring Blue Carbon Ecosystems in the Port River” (commissioned by Green Adelaide). Seagrass restoration trials have commenced, with Green Adelaide, Flinders Ports staff and Friends of Port River volunteers assisting. • Green Adelaide is finalising a conservation and management guide for the protection of the Gawler River system, which discharges into the northern ADS. The project will protect key natural and cultural assets of the river. • Green Adelaide introduced Bridal Creeper rust fungus (<i>Puccinia myrsiphylli</i>) to TICP. The majority of the Bridal Creeper and other declared weeds are now in low numbers or eradicated from TICP. • Green Adelaide and DEW partnered to combat declared species at Buckland Park within the AIBS and adjacent to ADS. Species include Bridal Creeper, African Boxthorn, Spiny Rush, Swamp Sheoak, Olive and False Caper. • Green Adelaide collaborated with Northern and Yorke Landscape Board and local land managers to install Canid Pest Ejectors across Bird Island and Torrens Island. • Rabbit management was undertaken by Green Adelaide at Port Gawler. • BirdLife Australia continues to coordinate shorebird population counts across Upper Gulf St Vincent. The monitoring program, in collaboration with Green Adelaide, covers a wide range of sites within the ADS including Bird Island, Torrens Island, Mutton Cove, Barker Inlet wetlands, St Kilda and Port Gawler. • The Fairy Tern Monitoring Program on Bird Island counted a record 39 fledglings this season, the highest number recorded since the monitoring program commenced. In collaboration with the University of Adelaide, chicks were also able to be banded this season. • At Bird Island, Hooded Plover chicks also successfully fledged. This is the most northerly breeding site for Hooded Plovers in the Adelaide region. • The Friends of Port River (formerly Estuary Care Foundation) continued to monitor the health of seagrass along the west side of Torrens Island. • Friends of Port River and OzFish continue to drive the adoption of ‘Living Shorelines’ shellfish reef restoration projects for the Port River area. OzFish successfully trialled their Robust Oyster Baskets for shellfish reef restoration in the Port River. The project has since been expanded under a Commonwealth Government grant to include an additional 1,200 baskets from February 2024 to January 2026. OzFish is working in collaboration with the Angas Inlet Boat Club as a site for hosting its volunteer workshops. Rangers will assist with the on-water implementation of the project.

Act or Regulation	Requirement
<ul style="list-style-type: none"> Rangers worked with construction contractors to ensure dredging adjacent to Mutton Cove minimised habitat impacts. DIT upgraded its oil spill response equipment and increased the number of trained staff. 	
Objective 3 – Improvement of water quality	
<ul style="list-style-type: none"> Aquatic Activity Licence applications referred to DEW under the <i>Harbors and Navigation Act 1993</i> were assessed in terms of possible water quality impacts and risks to dolphins. Developments, activities and planning documents were referred to DEW and were assessed for their potential impact on water quality through sediment disturbance. Appropriate actions were recommended to minimise impacts. As part of its broader study into dolphin health issues, Flinders University continued to collect monthly physical measurements of water and water nutrient samples. The EPA is continuing to monitor pollutants in the ADS. In previous years, the EPA has focused on a range of methods including monitoring pollutants in fish. However, monitoring is now focussed on pollutants that accumulate in translocated marine mussels and trialling the use of passive sampling devices called diffusive gradients in thin films (DGTs). These have been widely used around the world for metal pollutant monitoring and are increasingly being used to measure pollutants like PFAS (Perfluoroalkyl and Polyfluoroalkyl Substances). In mid-2025, the EPA conducted a survey of pollutants in the ADS. This survey used translocated mussels as indicators of pollutants available for biological uptake and repeats a survey completed in 2010-12, allowing an understanding of how pollutants may have changed over time. Results are currently being evaluated and will be published later in 2025. At the same time the EPA repeated a 2002 monitoring project that used-translocated oysters to assess tributyltin (TBT) in the Port River. The use of TBT (as an anti-foulant) was banned in 2008 and the 2025 survey will determine if TBT concentrations in the Port River have changed since the ban. 	
Objective 4 – Recognition of local interests and participation in management processes	
<ul style="list-style-type: none"> ABC News interviewed rangers and other community stakeholders to promote the 20th anniversary of the ADS. Marine rangers continue to provide training sessions for other rangers in the processes and methods for responding to marine mammal stranding incidents. Volunteer Rangers undertook shifts at Garden Island, speaking with boaters and kayakers about marine mammal approach distances and speed restrictions. Rangers continue to work with Friends of Parks and other community groups including Whale and Dolphin Conservation, Friends of Port River, OzFish Unlimited, the Friends of Torrens Island Quarantine Station and Experiencing Marine Sanctuaries (EMS). 	
Objective 5 – Promotion of public awareness of ecological importance of the area	
<ul style="list-style-type: none"> Updates, frequently asked questions, and published reports regarding the investigation into dolphin health issues are posted on the DEW website: https://www.environment.sa.gov.au/topics/plants-and-animals/living-with-wildlife/whales-dolphins/adelaide-dolphin-sanctuary-investigation 	

Act or Regulation	Requirement
	<ul style="list-style-type: none"> • In August 2024, the ABC News posted an online story titled “Adelaide Dolphin Sanctuary ‘stabilised’ two years after mysterious emaciation and deaths”. The story summarised key findings from the investigation process and provided up to date statements by DEW and key community spokespeople. • The values and purpose of the ADS and the state’s Marine Parks network were promoted to the community at a range of events and public forums, including the: <ul style="list-style-type: none"> ◦ Adelaide 4WD and Boat Show ◦ Coastal Ambassadors program (Green Adelaide) ◦ Youth Coastal Ambassadors Program (Green Adelaide) ◦ ‘Park of the Month’ Ranger Pop-ups ◦ Friends of Belair NP information session ◦ Presentations delivered to two local high schools. • Rangers continued the long-running Junior Ranger program for school students. • Rangers delivered training sessions for commercial tour operator staff, enabling them to provide this information to their customers to increase community education and understanding of the ADS. • Rangers continue to educate park users about environmental issues and regulations, including the distribution of ADS visitor guide maps and boating stickers at numerous community outlets. • Rangers continue to utilise electronic sign boards at the Garden Island boat ramp to inform kayakers and boat users about dolphin approach distances and speed restrictions. • The Port Environment Centre (funded by Green Adelaide) continues to engage the community through a customer-facing shopfront, offering resources and running events to raise awareness of the local environment.
	<p>Objective 6 – Promotion of the principles of ecological sustainable development</p> <p>Rangers provided advice on 4 referrals under the <i>Harbors and Navigation Act 1993</i> and 10 referrals under the <i>Fisheries Management Act 2007</i>. Comments were also provided on 2 development projects under the <i>Planning, Development and Infrastructure Act 2016</i> and 1 referral under the <i>Environment Protection and Biodiversity Conservation Act 1999</i> occurring within and adjacent to the ADS.</p>
	<p>Enforcement of general duty of care</p>
	<ul style="list-style-type: none"> • There were no reported instances where the general duty of care was breached.
	<p>Issuance of protection or other orders</p>
	<ul style="list-style-type: none"> • No protection or reparation orders/authorisations were issued.
	<p>Annual implementation program for management plan</p>
	<ul style="list-style-type: none"> • Section 26(2)(c) of the Act requires the preparation of a program setting out the Minister’s proposals for the implementation of the ADS Management Plan for the current financial year. The Management Plan is a seven-year document and includes strategies to be considered over this time period. • The Annual Implementation Program for 2025-26 is included as Appendix 1 (below) and has been prepared in line with the strategies outlined in the ADS Management Plan 2025.
	<p><u>Appendix 1 – Adelaide Dolphin Sanctuary Implementation Program 2025-26</u></p>

Act or Regulation	Requirement
	<p>The National Parks and Wildlife Service (NPWS) - Adelaide and Mount Lofty Ranges Region - Marine Parks team will work with supporting agencies during 2025-26 to achieve the objectives of the <i>Adelaide Dolphin Sanctuary Act 2005</i> and strategies in the Adelaide Dolphin Sanctuary (ADS) Management Plan 2025.</p> <p>ADS Management Plan - Theme 1: Protecting dolphins from threats Responds to ADS Act Objective 1 - <i>‘The protection of the dolphin population of the Port Adelaide River estuary and Barker Inlet from direct physical harm is to be maintained and improved’</i> Adelaide Dolphin Sanctuary Act Section 8(1)(a)</p> <p><u>Strategies and actions under the management plan:</u> <i>Encourage users of the Sanctuary to abide by regulations and guidelines to minimise the likelihood of harm to dolphins, through ranger patrols and community education.</i></p> <ul style="list-style-type: none"> • Maintain regular land and sea patrols to ensure park users comply with provisions for protecting dolphins under the <i>National Parks and Wildlife (Protected Animals—Marine Mammals) Regulations 2010</i>. • NPWS and DIT will enforce vessel speed limits to ensure safety for dolphins and for recreational users of the area. • PIRSA will enforce regulations relating to fishing practices in the ADS. • PIRSA will maintain appropriate signage and educational materials to educate the community about responsible fishing practices around dolphins. <p><i>Work with Green Adelaide, state and local government, commercial tour operators, schools, industry and community groups to conduct activities that build community understanding and stewardship of the local dolphin population and the environments which support them.</i></p> <ul style="list-style-type: none"> • Work with volunteers and tour operators to maintain regular observations of resident animals to monitor any significant behavioural changes. • Support education initiatives to increase awareness of dolphins and respond to public reports of potential incidents. • Engage park users and work with education programs to increase awareness of marine debris and its impacts on dolphins and their habitat. <p><i>Encourage research and monitoring that builds an understanding of dolphin populations, threats, and strategies to avoid and minimise harm.</i></p> <ul style="list-style-type: none"> • Maintain the NPWS scientific dolphin monitoring program to collect demographic, locational and photo identification data. • Support ongoing research into ADS dolphins and their habitats and maintain partnerships and collaborations with universities and other researchers. • Maintain involvement with the Gulf St Vincent Research Advisory Group. • Seek advice as required from the Dolphin Veterinary Reference Group in relation to dolphin health and welfare incidents. • Continue the collection of deceased dolphins for post mortem examination by partner research institutions to build on our knowledge base. • Support research (and promote findings) that investigates potential impacts of human interaction and human-induced threats. <p><i>Implement and review policies and procedures that protect dolphins from harm, ensuring that they are relevant, effective and developed from evidence-based research.</i></p> <ul style="list-style-type: none"> • Provide advice for existing and new ADS Commercial Tour Operator permit applications under the Marine Mammal Tour Permitting Policy, in support of the <i>National Parks and Wildlife (Protected Animals - Marine Mammals) Regulations 2010</i>.

Act or Regulation	Requirement
	<ul style="list-style-type: none"> • Provide advice on policies and procedures relevant to marine mammals and the ADS area as they are developed or reviewed. <p>ADS Management Plan - Theme 2 : Maintaining and improving the quality of dolphin habitats</p> <p>Responds to ADS Act Objective 2 - <i>‘The key habitat features in the Port Adelaide River estuary and Barker Inlet that are necessary to sustain the dolphin population are to be maintained, protected and restored’</i> Adelaide Dolphin Sanctuary Act Section 8(1)(b)</p> <p>Responds to ADS Act Objective 3 - <i>‘Water quality within the Port Adelaide River estuary and Barker Inlet should be improved to a level that sustains the ecological processes, environmental values and productive capacity of the Port Adelaide River estuary and Barker Inlet’</i> Adelaide Dolphin Sanctuary Act Section 8(1)(c)</p> <p><u>Strategies and actions under the management plan:</u></p> <p><i>Ensure any threats associated with development, recreation, tourism and industry are minimised to protect seagrass, mangrove and samphire habitats and supporting species.</i></p> <ul style="list-style-type: none"> • Provide advice on developments and permit applications for uses of the area to ensure threats to dolphins and their habitat are minimised. • Support government agencies, local council and community group efforts to rehabilitate and re-establish native vegetation and habitats, for example, seagrass beds and native oyster reefs. • Maintain litter management activities including collection of marine debris on patrols and support clean up days with community environment groups. <p><i>Advocate for climate change adaptation and mitigation strategies in any future management actions within and adjacent to the Sanctuary.</i></p> <ul style="list-style-type: none"> • DEW will provide climate change-related advice on development referrals and land use proposals both within, and in areas surrounding, the ADS. <p><i>Work with relevant researchers, agencies and landholders to monitor the health status of the Sanctuary’s ecosystem, identify threats and develop adaptive management measures.</i></p> <ul style="list-style-type: none"> • Work with partner organisations/groups to support research on critical habitats such as seagrass, mangroves and saltmarsh to determine overall health and possible areas for rehabilitation action; and to monitor possible impacts of a changing climate. • Support research (and promote findings) regarding the prey species of ADS dolphins. • Support PIRSA Fisheries and PIRSA Biosecurity initiatives in identifying and controlling introduced species. <p><i>Encourage and support Green Adelaide, local government, EPA and other government agencies to implement water quality improvement plans and pollution mitigation programs.</i></p> <ul style="list-style-type: none"> • Support the EPA in implementing the Port Waterways Water Quality Improvement Plan and relevant recommendations of the Adelaide Coastal Waters Study. • Work with the EPA to monitor water quality in the Port River and Barker Inlet if required. • Support the EPA in ensuring best practice methods for dredging and other sediment disturbance activities to minimise turbidity and distribution of possibly contaminated sediments and introduced species. <p><i>Partner with local, state and commonwealth government agencies to ensure the objects of the Act are furthered in the planning and assessment of developments and other uses within and adjacent to the Sanctuary.</i></p>

Act or Regulation	Requirement
	<ul style="list-style-type: none"> • Work with proponents of new and existing developments to ensure that objectives of the Act and strategies within the management plan are appropriately considered. • Provide advice in response to referrals under other acts to ensure the objects of the ADS Act are furthered. <p>ADS Management Plan - Theme 3: Community understanding and participation Responds to ADS Act Objective 4 - <i>'The interests of the community are to be taken into account by recognising indigenous and other cultural, and historical, relationships with the Port Adelaide River estuary and Barker Inlet and surrounding areas, and by ensuring appropriate participation in processes associated with the management of the Port Adelaide River estuary and Barker Inlet'</i> Adelaide Dolphin Sanctuary Act Section 8(1)(d) Responds to ADS Act Objective 5 - <i>'Public awareness of the importance of a healthy Port Adelaide River estuary and Barker Inlet to the economic, social and cultural prosperities of the local communities, and the community more generally, is to be promoted'</i> Adelaide Dolphin Sanctuary Act Section 8(1)(e) Responds to ADS Act Objective 6 - <i>'The principles of ecological sustainable development in relation to the use and management of the Port Adelaide River estuary and Barker Inlet are to be promoted'</i> Adelaide Dolphin Sanctuary Act Section 8(1)(f)</p> <p><u>Strategies and actions under the management plan:</u></p> <p><i>Facilitate opportunities for the Kaurna People, community groups and other stakeholders to be involved in management and monitoring activities in the Sanctuary.</i></p> <ul style="list-style-type: none"> • Support individuals and groups to develop initiatives which contribute to management needs and knowledge gaps. <p><i>Build partnerships with Kaurna to protect cultural connections with Country and create economic opportunities for their community.</i></p> <ul style="list-style-type: none"> • Support Kaurna aspirations by supporting co-management arrangements for the Torrens Island Conservation Park. • Ensure Kaurna cultural values are respected, nurtured and conserved through working cooperatively with the Kaurna community. • Ensure Kaurna are key partners for engagement and participation in major projects and decision making processes. <p><i>Support nature-based tourism operators to educate visitors on the value of the Sanctuary and the importance of its health for the dolphin population.</i></p> <ul style="list-style-type: none"> • Work with commercial tour operators to develop appropriate interpretive information. • Work with operators and the public to ensure understanding of the <i>National Parks and Wildlife (Protected Animals - Marine Mammals) Regulations 2010</i> and support compliance with these regulations. • Provide internal advice to ensure tourism activities and permit applications comply with relevant legislation and policies. <p><i>Work with all users to improve practices that have an impact on the Sanctuary's health.</i></p> <ul style="list-style-type: none"> • Continue to work with key stakeholders and community volunteers to protect the dolphins and improve their environment, and seek new opportunities for partnerships. • Maintain relationships with councils, local clubs and other organisations who use the ADS environment for recreational purposes. • Work with industry interests to provide support for economically important initiatives and provide advice to help achieve ecologically sustainable development outcomes.

Act or Regulation	Requirement
	<p><i>Provide visitors and the community with accessible and culturally inclusive interpretive information that promotes the importance of a healthy Adelaide Dolphin Sanctuary environment.</i></p> <ul style="list-style-type: none"> • Identify opportunities for high quality, engaging interpretive signage and other interpretive products to assist community understanding of the ADS dolphin population and local environment. • Maintain up to date public information on the DEW website. <p><i>Guide and influence the development of visitor experiences and supporting facilities aimed at improving people's connection, appreciation and understanding of the Sanctuary.</i></p> <ul style="list-style-type: none"> • Support inclusion of the ADS in NPWS's Park of the Month program, providing opportunities to engage the community in activities and distribute interpretive information. • Work with stakeholders and partners to maximise public communication opportunities. • Utilise appropriate and accessible forms of media to distribute information. • Work with relevant government agencies, including PIRSA, DIT and EPA to ensure consistent communications. <p><i>Continue to work with proponents of new development and existing industries to develop and promote Ecologically Sustainable Development (ESD) principles in their practices.</i></p> <ul style="list-style-type: none"> • Provide advice on referrals under other acts and development related projects or plans under the <i>Planning, Development and Infrastructure Act 2016</i>. • In conjunction with other agencies, engage and work with new and existing industries to provide advice and support the achievement of ESD principles. • Prepare and deliver industry-specific information as required.

Act or Regulation	Requirement
<p><i>Climate Change and Greenhouse Emissions Reduction Act 2007</i></p>	<p>20 - Administrative unit report</p> <p>(1) The annual report of the Minister's department must include a report on work undertaken within the department in relation to the development of climate change policy and related initiatives.</p> <p>(2) The Chief Executive of the Minister's department must consult with the Premier's Climate Change Council in connection with the preparation of the report required under subsection (1).</p> <p>20A—Reports of public sector agencies</p> <p>(1) An annual report that is required to be prepared by a public sector agency (including the Department) must, to the extent that it is relevant to the operations or activities of the agency, include a report on the manner in which the agency is addressing matters relating to climate related risks and the reduction of greenhouse gas emissions</p> <p>(2) In preparing a report under this section, a public sector agency must have regard to any guidelines developed by the Minister under subsection (3).</p> <p>(3) The Minister—</p> <p>(a) may develop guidelines in connection with the reporting requirements of public sector agencies under this section including in relation to the reporting of the level of greenhouse gas emissions resulting from the operations or activities of the agency; and</p> <p>(b) may vary or revoke any such guidelines at any time; and</p> <p>(c) must ensure that an up-to-date copy of any guidelines is published on the Department's website.</p> <p>(4) The requirements of this section do not apply to, or in respect of, an annual report of a public sector agency that is required to be prepared in relation to the financial year in which this section comes into operation.</p>
<p><i>Refer to 'Agency Specific Objectives and Performance' section, 'Climate' on page 21, for work undertaken in relation to the development of climate change policy and related initiatives.</i></p>	

Act or Regulation	Requirement
The <i>Climate Change and Greenhouse Emissions Reduction Act 2007</i> was amended in March 2025, introducing Section 20A. Annual reporting under this section will commence from the 2025-26 annual report.	

Act or Regulation	Requirement
<i>Crown Land Management Act 2009</i>	<p>25—Disposal by transfer or grant of fee simple</p> <p>(3) If, during a financial year, the Minister— (a) disposes of Crown land other than by public auction, public tender or other open competitive process on the basis that he or she is satisfied that special circumstances exist in accordance with subsection (1)(f); or</p> <p>(b) disposes of Crown land for less than the market value of the Crown's interest in the land or for no consideration on the basis that he or she, and the Treasurer, are satisfied that special circumstances exist in accordance with subsection (2)(d),</p> <p>the Minister must ensure that details of the disposal (including a description of the land, the market value of the Crown's interest in the land and the consideration, if any, for the disposal) are set out in the annual report presented by the Department to the Minister under the Public Sector Act 2009 in relation to that financial year.</p>
<p>Three transactions were completed in accordance with subsection 25(1)(f).</p> <ol style="list-style-type: none"> 1. Streaky Bay Police Station was purchased by the Attorney-General's Department at market value, the land being part of the compensation for the settlement of the Wirangu No 2 Part A native claim. 2. Narungga Nation Determination Indigenous Land Use Agreement (ILUA) has been registered and the compensation package associated with the claim implemented which included transfer of 42 Crown land parcels in the Hundred of Wallaroo. 3. The market value of the Cultana #2 land (multiple parcels) was determined in accordance with Section 25(5) of the Act. Native Title compensation to Barnjarla Determination Aboriginal Corporation RNTBC (BDAC) for the Land was negotiated to be 50% of the market value. The Crown's interest and purchase price was the remaining 50%. 	

	Land Description	Consideration Paid
1.	60 Wells Street Streaky Bay – A portion of Section 333, Hundred of Ripon	\$1
2.	Narungga ILUA Compensation Land – Multiple parcels	\$1
3.	\$735,000 Lincoln Hwy Cultana – Multiple parcels	\$735,000

Act or Regulation	Requirement												
<i>National Parks and Wildlife Act 1972</i>	<p>13—Information to be included in annual report</p> <p>(1) The annual report of the Department must include the following information:</p> <p>(a) the aggregate amount of fees paid for entrance to reserves during the relevant year; and</p> <p>(b) the aggregate amount paid pursuant to leases, licences and other agreements referred to in section 35 during the relevant year; and</p> <p>(c) the aggregate amount of fees and other charges paid for camping and other accommodation on reserves during the relevant year; and</p> <p>(d) the aggregate amount paid for Guided tours during the relevant year.</p>												
<p>Aggregated totals of park revenue for 2024-25 are categorised below:</p> <table> <tr> <td>Admissions and Guided Tours</td><td>\$ 11,162,000</td></tr> <tr> <td>Property Rental and related income</td><td>\$ 1,638,000</td></tr> <tr> <td>Sale of Goods</td><td>\$ 3,734,000</td></tr> <tr> <td>Camping, Accommodation, Parking and Hire fees</td><td>\$ 3,569,000</td></tr> <tr> <td>Levies, Licences and Other</td><td><u>\$ 196,000</u></td></tr> <tr> <td>Total Park Revenue</td><td>\$20,299,000</td></tr> </table>		Admissions and Guided Tours	\$ 11,162,000	Property Rental and related income	\$ 1,638,000	Sale of Goods	\$ 3,734,000	Camping, Accommodation, Parking and Hire fees	\$ 3,569,000	Levies, Licences and Other	<u>\$ 196,000</u>	Total Park Revenue	\$20,299,000
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Act or Regulation	Requirement
<i>River Murray Act 2003</i>	<p>Section 10 - Annual report</p> <p>(1) The Minister must on or before 30 September in each year prepare a report on the operation of this Act for the financial year ending on the preceding 30 June.</p> <p>(2) The report must include—</p> <ul style="list-style-type: none"> (a) information on the implementation of this Act (taking into account the provisions of the Implementation Strategy); and (b) information on the extent to which the objects of this Act and the ORMs are being achieved; and (c) reports on the following matters for the relevant financial year: <ul style="list-style-type: none"> (i) the referral of matters to the Minister under any related operational Act; and (ii) the enforcement of the general duty of care; and (iii) action taken by the Minister or an authorised officer under Part 8. <p><u>11 - Three-yearly reports</u></p> <p>(1) The Minister must, on a three-yearly basis, undertake a review of this Act.</p> <p>(2) The review must include—</p> <ul style="list-style-type: none"> (a) an assessment of the interaction between this Act, the related operational Acts, and any other Act considered relevant by the Minister; and (b) an assessment of the state of the River Murray, especially taking into account the ORMs, and may include other matters determined by the Minister to be relevant to a review of this Act. <p>(2) The review must be undertaken so as to coincide with the end of a financial year and the outcome of the review must be reported on as part of the Minister's annual report to Parliament for that financial year.</p>
<p><u>Section 10 – Annual Report</u></p> <p><u>Implementation of the Act</u></p> <p>The purpose of the <i>River Murray Act 2003 (RM Act)</i> is to provide for the protection and enhancement of the River Murray and related areas and ecosystems. This is advanced through the RM Act's objects and statutory objectives. The Minister and other persons or</p>	

Act or Regulation	Requirement
<p>entities involved in the administration and/or operation of the RM Act are required to act consistently with and seek to further the Objects of the Act (section 6) and the Objectives for a Healthy River Murray (ORMs) (section 7).</p> <p>The Implementation Strategy was developed to advance the Objects of the RM Act and ORMs and address the strategic drivers threats and priorities. The following sections highlight key achievements from the wide range of programmes being undertaken in relation to management of the Murray-Darling Basin to demonstrate progress against the Objects and the ORMs and the strategies of the Implementation Strategy.</p> <p><u>Objects and Objectives for a Healthy River Murray (ORMs)</u></p> <p>This section provides information on the extent to which the Objects of the RM Act and the ORMs in relation to the health of the river, environmental flows, water quality and good community outcomes are being achieved.</p> <p><u>River health and environmental flow</u></p> <p>The <i>South Australian evaluation of environmental outcomes under the Basin Plan: 2024 South Australian River Murray Water Resource Plan Area</i> is one in a suite of reports submitted every five years by South Australia to meet its obligations under the Basin Plan. The recent evaluation demonstrated that:</p> <ul style="list-style-type: none"> • Full implementation of the Basin Plan is vital to protect internationally recognised wetlands, including the Coorong, and Lakes Alexandrina and Albert Wetland and to maintain healthy aquatic environments that support irrigation, water supply, recreation and tourism. • Water for the environment is essential to provide the varied flow regimes needed for ecosystems to thrive and its coordinated delivery, including with upstream watering actions, has contributed to improved outcomes in the River Murray. • Delivery of water for the environment has improved environmental outcomes during low flow conditions, likely preventing similar outcomes to those seen during the Millennium Drought and enhanced outcomes during medium and high (unregulated) flows. • Whilst many environmental outcomes since adoption of the Basin Plan have generally improved, monitoring has also shown that additional water for the environment is required – particularly during dry years – and is critical for the ongoing recovery and health of aquatic environments in the River Murray. • Operation of South Australia’s environmental regulators has expanded water delivery areas across the floodplains, improved connectivity and supported critical habitats for native fish, vegetation and waterbird species. • High (unregulated) flows have provided system-wide environmental benefits including flushing salt and nutrients, breeding and feeding opportunities for fish and waterbirds and delivered water to wetlands and floodplains. • The 2022–23 River Murray flood event delivered significant environmental benefits along the SA River Murray. However, improvements such as in tree health and seedling survival across the floodplains and salinity in the Lower Lakes and Coorong may be short-term if not followed-up by regular watering. <p>For more information on the assessment of outcomes and the evidence that supports the evaluation, see the Basin Plan Evaluation SA River Murray 2024.</p> <p><u>Water quality</u></p> <p>South Australia remains committed to the ongoing delivery of salinity and water quality management obligations under the Basin Plan and Basin Salinity Management 2030 Strategy. The Basin Plan establishes the Water Quality and Salinity Management Plan,</p>	

Act or Regulation	Requirement
	<p>which sets out water quality objectives for Basin water resources and water quality targets.</p> <p>In 2024-25, salinity levels remained within the targeted Basin Plan salinity range except for five days in late June at Milang. The salinity spike at Milang was due to a king tide and large swells from a storm that pushed water levels on the seaward side of the barrages to 1.661 metres, the highest recorded since July 2011. This event resulted in seawater overtopping the barrages and an almost immediate response in salinity levels at Milang.</p> <p><u>Human dimension</u></p> <p>Incorporating the experience and knowledge of the local community and First Nations is critical to successfully restoring the health of the River Murray.</p> <p>The Goyder Institute for Water Research Coorong, Lower Lakes and Murray Mouth (CLLMM) Research Centre, based in Goolwa, South Australia, is implementing a model of practice that is bringing together First Nations, local community, management agencies and scientists to create and share knowledge, support well-informed and engaged communities, and empower our future generations to be part of the solution. It is anticipated that this will be a platform for long-term and locally relevant knowledge generation and sharing in the CLLMM region, which is also applicable to other regions of the Murray-Darling Basin.</p> <p><u>Other highlights</u></p> <p>Key achievements from 2024-25 demonstrating progress against the nine strategies of the Implementation Strategy include:</p> <ul style="list-style-type: none"> • Commitment by the Australian Government of \$71.1 million over three years for River Murray constraints measures to remove barriers to the delivery of environmental water to floodplains and wetlands. • The Australian and South Australian governments are investing \$26.2 million through the HCHB Program in the next stage of works to help get the Coorong and Lower Lakes back on track for a healthy future. • Up to \$20.9 million from the Australian Government for Councils to build infrastructure that will allow the substitution of River Murray water with storm water, treated wastewater or other alternative water sources where it makes sense. • The Renmark Irrigation Trust completed 5 environmental watering structure upgrades to improve water flow between Bookmark Creek and adjacent wetland complexes. • The First Peoples of the River Murray and Mallee Region and floodplain ecologists developed the Floodplain Plants and Cultural Uses field guide. • Finalisation of the Coorong and Lakes Alexandrina and Albert Ramsar Management Plan. <p><u>Enforcement of the general duty of care</u></p> <p>During 2024-2025, DEW continued to promote and use a risk-based compliance strategy, which is built upon the principle that the majority of people wish to be compliant. This approach has a strong focus on education and engagement with landholders and the wider community, to make people aware of their responsibilities and facilitate voluntary compliance.</p> <p>Compliance relating to water take and use occurs under the <i>Landscapes South Australia Act 2019</i> and reported annually on the DEW website. For more information, see Water Compliance and the Water Compliance Report and Plan 2023-2024.</p> <p><u>Action under Part 8</u></p>

Act or Regulation	Requirement
In 2024-25 no action was taken by the Minister or an authorised officer under Part 8 of the RM Act.	
<u>River Murray Act 2003 - Section 10(2)(c)(i) - Referral of matters under related operational Acts</u>	
In 2024-2025 there were 314 statutory referrals made to the Minister through statutory authorisation mechanisms under related operational Acts listed in section 5 of the RM Act.	
Referrals were received for statutory authorisations including applications proposing the construction of buildings and structures, earthworks, taking prescribed water, land division, mining exploration and leases, aquatic activity licences and fisheries permits and exemptions. No statutory instruments were referred under the related operational acts.	
<u>Referral of matters under related operational acts</u>	
Act	Statutory Authorisations
<i>Fisheries Management Act 2007</i>	19
<i>Harbors and Navigation Act 1993</i>	29
<i>Mining Act 1971</i>	4
<i>Energy Resources Act 2000</i>	0
<i>Planning, Development and Infrastructure Act 2016 / Development Act 1993</i>	262
Total	314
*For comparison, 339, 439, 457, 400 and 304 referrals were received in 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 respectively.	
<u>Referrals under the <i>Planning, Development and Infrastructure Act 2016</i></u>	
<u>Statutory Authorisations</u>	
In 2024-25, the Minister received 262 development application referrals requiring assessment to ensure that development activities in the River Murray Protection Areas complied with the Objects of the RM Act and its ORMs. The vast majority of referrals (99.1%) were addressed within the statutory time frame.	
A range of applications for statutory authorisations were referred to the Minister, including buildings (e.g. dwellings or outbuildings), river structures (e.g. jetties, pontoons, mooring posts, and boat ramps), earthworks within the floodplain, activities requiring prescribed water resources (e.g. irrigation, intensive animal keeping, or aquaculture) and land divisions.	
Applications received were initially reviewed to examine any key issues and to decide whether specific advice would be required. Where required, advice on the referrals was sought from a range of specialist staff and groups within DEW and other agencies as part	

Act or Regulation	Requirement
<p>of the one stop shop service. This advice resulted in referrals being examined in relation to their impact on a range of natural resource assets, for example water resources, environmental flows, vegetation and cultural heritage.</p> <p>For the majority of mandatory referrals, conditions were attached to the approval. The conditions generally required, as a minimum, that during works the site be appropriately maintained, that waste material be properly contained and disposed of, and that the potential for erosion and sedimentation of water resources be minimised through responsible stormwater management. During 2024-25, many assessments included requests or advice to the applicant for proposal amendments such that a more appropriate outcome would be achieved, and a favourable referral response provided to the Planning Authority.</p> <p>The majority (95%) of mandatory referrals during 2024-25 related to activities occurring within the River Murray Floodplain Area. The River Murray Tributaries Area accounted for approximately 4.9% of referred development proposals, while only 1 referral was received pertaining to activities outside of those areas but within the Murray-Darling Basin.</p> <p><u>One Stop Shop service</u></p> <p>Applicants were also advised of their obligations under related operational acts including the <i>Crown Land Management Act 2009</i>, <i>Landscape South Australia Act 2019</i>, <i>Native Vegetation Act 1991</i>, <i>Coast Protection Act 1972</i>, <i>Heritage Places Act 1993</i>, <i>Historic Shipwrecks Act 1981</i>, <i>Environment Protection Act 1993</i> and <i>Harbours and Navigation Act 1993</i>. Advice regarding obligations under legislation not directly related to the RM Act was also provided, including the <i>Aboriginal Heritage Act 1988</i> and the <i>Environment Protection and Biodiversity Conservation Act 1999</i> (Cth) (EPBC Act).</p> <p><u>Statutory Instruments</u></p> <p>No statutory instruments were referred to the Minister responsible for the RM Act in 2024-25.</p> <p><u>Update on <i>Planning, Development and Infrastructure Act 2016</i> Planning Reforms and Code Amendments</u></p> <p>The finalisation of the Miscellaneous Technical Enhancement Code Amendment in April 2023 resulted in several policy improvements and a reduction in referrals in the 2023-24 financial year. While this continued into 2024-25, there was a slight increase in the number of referrals received, which can be attributed to recovery works associated with the 2022-23 River Murray flood event (i.e. repairs to and replacement of river shacks and ancillary structures such as outbuildings, jetties and retaining walls).</p> <p>DEW continued to work with the Planning and Land Use Services in the Department of Housing and Urban Development in providing input to Code Amendments. In consultation on the Assessment Improvements Code Amendment, DEW recommended amendments to the wording of referral exclusions within the Procedural Matters tables of Planning and Design Code overlays relevant to the River Murray, to facilitate a further reduction of referrals. It is anticipated that the Code Amendment will come into effect during the 2025-26 financial year.</p> <p><u>Referrals under the <i>Mining Act 1971</i>, <i>Energy Resources Act 2000</i> and the <i>Hydrogen and Renewable Energy Act 2023</i></u></p> <p>A total of four mining applications were referred in 2024-25 including exploration licences and mining leases in accordance with the <i>Mining Act 1971</i>. In all instances, advice was provided to applicants regarding their obligations on matters such as water use and native vegetation.</p>	

Act or Regulation	Requirement
<p><u>Referrals under the <i>Harbors and Navigation Act 1993</i></u></p> <p>A total of 29 Aquatic Activity Licence applications were referred in 2024-25 in accordance with the <i>Harbors and Navigation Act 1993</i>. Activity licences typically included closing off part of the river for special activities such as regattas, dinghy racing and wakeboarding and water-skiing competitions. The role of the referral process in this respect is to provide education regarding relevant responsibilities to the organisers and the public for protecting the river. Consistent with that and reported since 2019-20, a higher level of consultation with DIT and applicants has occurred where activities were proposed within Ramsar reserves, such as the creeks of the Murray River National Park, north of Renmark.</p> <p><u>Referrals under the <i>Fisheries Management Act 2007</i></u></p> <p>The Minister for Primary Industries and Regional Development must consult with the Minister for Climate, Environment and Water prior to issuing a licence, permit, or an exemption from the requirement for a licence under the <i>Fisheries Management Act 2007</i> for activities that relate to waters within the River Murray system. In 2024-25, 19 such matters were referred in relation to projects conducted for research, scientific, or conservation purposes that were found to further the ORMs and Objects of the RM Act.</p> <p><u>Section 11 – Three yearly reports</u></p> <p>The next three yearly report is due in 2025-26.</p>	

Act or Regulation	Requirement
<i>Water Industry Act 2012</i>	<p>87—Consumer Advocacy and Research Fund</p> <p>(6) The administrative unit of the Public Service that is, under the Minister, responsible for the administration of this Act must, on or before 30 September in each year, present a report to that Minister on the operation of the Fund during the previous financial year.</p> <p>(7) A report under subsection (6) may be incorporated into the annual report of the relevant administrative unit.</p>
<p>The Consumer Advocacy and Research Fund (CARF) is established under section 87 of the <i>Water Industry Act 2012</i> (WI Act). The purposes of the Fund are to:</p> <ul style="list-style-type: none"> • Support research or advocacy to promote the interests of water consumers with a disability, consumers on a low income, or consumers who are located within a regional area of the state. • Support projects that advance the interests of consumers from an advocacy perspective. <p>The CARF received deposits totalling \$363,000 in 2024-25 from licence fees payable by water entities under section 24 of the WI Act. Arrangements for deposits to the fund are described in section 87(3) of the WI Act.</p> <p>Funding from the CARF totalling \$265,549.20 was provided in 2024-25 to the SA Council of Social Services (SACOSS) to provide advocacy and research services for disadvantaged communities, in accordance with an agreement between DEW and SACOSS.</p> <p>A competitive funding round was also held. One project was approved for funding:</p> <ul style="list-style-type: none"> • Uniting Country SA – Water Affordability and Wellbeing in Remote South Australia: \$43,800 for a project to address issues of water price and affordability, and the impact of these pressures on individual and community wellbeing in remote South Australia. 	

Act or Regulation	Requirement
<i>Wilderness Protection Act 1992</i>	<p>7 - Annual report</p> <p>(1) The Minister must cause a report to be prepared annually setting out the following information:</p> <ul style="list-style-type: none"> (a) the names and locations of the wilderness protection areas and wilderness protection zones constituted under this Act and the extent to which the wilderness criteria are met by each area and zone; and (b) the name or some other identification of the former reserves or parts of reserves that have been constituted as wilderness protection areas or zones; and (c) the extent of mining operations in wilderness protection zones; and (d) information as to the management of wilderness protection areas and zones and particulars of any activities to restore land and its ecosystems to their condition before European colonisation; and (e) a list of management plans adopted under this Act; and (f) the portions (if any) of wilderness protection areas or zones that the Minister has declared to be prohibited areas and the reasons for making those declarations; and (g) an account of money received and expended in relation to the management of wilderness protection areas and wilderness protection zones; and (h) in the case of wilderness protection zones, an account of the royalties (if any) received in respect of the mining tenements in force in those zones and the money expended in administering those mining tenements by an administrative unit of the Public Service. <p>(2) The report must include a copy of the Wilderness Code of Management in force under Division 3.</p>
<p><u>Section 7(1)(a)</u> The following information is provided in accordance with section 7(1)(a) of the <i>Wilderness Protection Act 1992</i> (WP Act).</p> <p>Billiatt Wilderness Protection Area (WPA) <u>Location:</u></p>	

Act or Regulation	Requirement
<ul style="list-style-type: none"> 59,125 hectares comprising Sections 13 and 26-28, Hundred of Auld, Sections 14-16, 18, 19 and 21-30, Hundred of Billiatt, and Sections 42-45, 48, 49 and 53, Hundred of Kingsford. Formerly part of the Billiatt Conservation Park, located approximately 30 kilometres north of Lameroo. Proclaimed on 24 July 2008. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> Key component of a biological corridor connecting mallee areas in southern and eastern Australia. The area consists of large sand dunes dominated by mallee vegetation and open shrub land, providing habitat for the fauna of the Murray Mallee Region including a number of nationally threatened birds. In 2014, approximately 98% of the WPA was burnt by extensive regional fires. Recovery has included active pest management. 	
<p>Cape Bouguer WPA</p> <p><u>Location:</u></p> <ul style="list-style-type: none"> 5,190 hectares comprising Allotment 150 of DP 38341. Formerly part of the Kelly Hill Conservation Park, located approximately 65 kilometres south-west of Kingscote, Kangaroo Island. Proclaimed on 15 October 1993. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> Untracked native vegetation and biological diversity. High wilderness quality over the entire area, except in the south-western corner where the Kangaroo Island Wilderness Trail connects Hanson Bay with Kelly Hill Caves. This trail is compatible with management provisions of the WP Act, protection of the wilderness quality of the environment. Approximately 98% of the WPA, including significant stands of old growth native vegetation was burnt during the December 2019 Kangaroo Island bushfires. Extensive feral animal and weed control programs are being undertaken along with other recovery activities. 	
<p>Cape Gantheaume WPA</p> <p><u>Location:</u></p> <ul style="list-style-type: none"> Formerly part of the Cape Gantheaume Conservation Park, located approximately 35 kilometres south-west of Kingscote, Kangaroo Island. 20,095 hectares comprising Section 52, Hundred of Seddon, Sections 66-67, 100-101 Hundred of Macgillivray, Sections 258, 277-279 and 375, Hundred of Haines. Proclaimed on 15 October 1993. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> Prime coastal wilderness with high ecological and aesthetic integrity. Excellent cover of mallee vegetation and diverse coastal landscapes with high scenic and habitat value. Wilderness quality is high except for a narrow strip on the east coast where it is affected to a minor extent by the presence of a rough track along the eastern coastline. The management provisions of the WP Act will ensure the impacts of this track on wilderness quality will be minimised. No evidence elsewhere in the WPA of the impacts of modern technology. No feral animals or pest plants have been recorded. 	

Act or Regulation	Requirement
<p>Cape Torrens WPA <u>Location:</u></p> <ul style="list-style-type: none"> • Eight kilometres west of Western River WPA, and approximately 12 kilometres east of Cape Borda, Kangaroo Island. • 1,060 hectares comprising Sections 10 and 12, Hundred of Borda, and Allotment 100 of Deposited Plan 31584, formerly the Cape Torrens Conservation Park, as well as Allotment 1 in Deposited Plan 23502 added in September 2018. • Proclaimed on 15 October 1993. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> • Known for biological integrity of native forest and woodland, and for its wild coastal scenery. • Contains habitat for the endangered Glossy Black Cockatoo. • The wilderness quality is high, undisturbed by structures and impacts of modern technology. • No internal tracks and the vegetation is virtually pristine. • Approximately 98% of the WPA, including significant stands of old growth native vegetation and camping grounds were burnt during the December 2019 Kangaroo Island bushfires. • Glossy Black Cockatoo habitat has been severely impacted by these fires. • Extensive feral animal and weed control programs are being undertaken along with other recovery activities. <p>Danggali WPA <u>Location:</u></p> <ul style="list-style-type: none"> • Approximately 70 kilometres north of Renmark. • 202,815 hectares comprising Sections 729 and 730, Out of Hundreds (Chowilla), and Allotment 100 of Deposited Plan 78460. • Proclaimed on 28 May 2009. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> • Largest relatively intact natural areas in the southern pastoral zone of Australia. • The large size and relatively undisturbed condition of the WPA provides highly significant habitat for the fauna of the Danggali area. • Has a rich diversity of bats, with 10 species having been recorded. • Serious bushfires in the region in 2023-34 fortunately had only a limited effect on the WPA. <p>Hambidge WPA <u>Location:</u></p> <ul style="list-style-type: none"> • Approximately 140 kilometres from Port Lincoln and 15 kilometres from Lock on the Yorke Peninsula. • 37,891-hectare reserve, formerly proclaimed as Hambidge Conservation Park under the National Parks and Wildlife Act 1972 (NPW Act). • Comprises Section 7, Hundred of Hambidge, Section 35, Hundred of Palkagee, and Section 364, Out of Hundreds (Kimba). • Proclaimed on 30 September 2004. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> • Extensive system of parallel dunes with ridges (6 to 12 metres in height) running north west to south east, comprised of a low mallee scrub association. • Clay pans are scattered throughout the inter-dunal area. 	

Act or Regulation	Requirement
<ul style="list-style-type: none"> Home to a wide variety of mallee birds, including the endangered malleefowl, vulnerable blue-winged parrot, and the rare shy heathwren. <p><u>Hincks WPA</u></p> <p><u>Location:</u></p> <ul style="list-style-type: none"> Approximately 85 kilometres from Port Lincoln and 30 kilometres from Lock on Eyre Peninsula. 66,657-hectare reserve, formerly part of Hincks Conservation Park comprising Sections 2 and 3, Hundred of Hincks, Sections 11-14, Hundred of Nicholls, Sections 46- 48, Hundred of Tooligie, Section 25, Hundred of Murlong, and Section 365, Out of Hundreds (Kimba). Proclaimed on 30 September 2004. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> Originally set aside as a flora and fauna reserve in 1941. One of the largest expanses of mallee on Eyre Peninsula. Over 450 species of vascular plants have been recorded within the WPA, including at least 35 orchids, four plant species listed as vulnerable and a further 24 as rare in South Australia under the NPW Act. Dominated by mallee, with a small portion covered by forest, woodland, or shrub land. Visitors occasionally travel through the reserve or camp on the North-South Track. <p><u>Investigator Group WPA</u></p> <p><u>Location:</u></p> <ul style="list-style-type: none"> Series of islands located off the west coast of South Australia, between 25 and 70 kilometres south-west of Elliston township. The 386-hectare reserve was formerly part of the Investigator Group Conservation Park under the NPW Act. Comprises Ward Islands, Top-Gallant Isles, Pearson Isles, Veteran Isles and Dorothee Island, all to the low water mark. Excludes Allotment 1 of Deposited Plan 19499 out of Hundreds (Elliston) (Pearson Isles), which is land held by Australian Maritime Safety Authority for lighthouse purposes. Proclaimed on 25 August 2011. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> High degree of intactness, free from the human impacts associated with land clearing and introduced plants and animals. Contains important haul-out areas for the Australian sea lion and New Zealand fur seal. Notable birds found on islands include white-faced storm petrels, cape barren geese and mutton birds which breed on the islands and the Pearson Island Black-footed Rock- wallaby is of conservation significance. <p><u>Memory Cove WPA</u></p> <p><u>Location:</u></p> <ul style="list-style-type: none"> Approximately 25 kilometres south of Port Lincoln. 8,940-hectare reserve extends to low water mark and includes Little Island, Lewis Island, Hopkins Island, Smith Island and Williams Island. Formerly part of the Lincoln National Park. The reserve comprises the following parcels of land: <ul style="list-style-type: none"> Sections 6, 12, 13, 22 and 23, Hundred of Flinders 	

Act or Regulation	Requirement
<ul style="list-style-type: none"> o Allotments 1, 2, 4 and 6 of Deposited Plan 64397, Hundred of Flinders o Allotment 102 of Deposited Plan 64387, Out of Hundreds (Lincoln) o Sections 873 (Little Island), 874 (Lewis Island), 875 (Smith Island), and 876 (Hopkins Island), Out of Hundreds (Lincoln) o Allotments 17, 18, 19, and 21 of Deposited Plan 35926, Out of Hundreds (Lincoln) o Allotment 2 of Deposited Plan 19500 (Williams Island), Out of Hundreds (Lincoln). 	<ul style="list-style-type: none"> • Proclaimed on 30 September 2004.
<p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> • Over 210 species of native flora have been recorded, including seven species of conservation significance. • Has a significant Aboriginal cultural history – two groups of Aboriginal people, the Barngarla and the Nauo groups, occupied the area prior to European occupation. • Entry to the reserve is regulated by a locked gate within the adjoining Lincoln National Park with a maximum of 15 vehicles per day permitted entry. • Yachts and boats regularly anchor in the sheltered waters at Memory Cove and Williams Island and recreational fishing is permitted. • Camping is permitted at the campground. 	
<p>Nullarbor WPA</p> <p><u>Location:</u></p> <ul style="list-style-type: none"> • Adjacent to the state's border with Western Australia. • 894,245 hectare reserve formerly part of the Nullarbor National Park and Nullarbor Regional Reserve under the NPW Act. • Comprises Pieces 32-37 in Deposited Plan 113589, Allotment 21 of Deposited Plan 89720 and Allotment 10 of Deposited Plan 31597. • Proclaimed on 6 June 2013. 	
<p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> • Protects the iconic Nullarbor Plain, with its open flat plains and spectacular Bunda Cliffs contiguous with the Great Australian Bight Marine National Park. • Also conserves one of the world's largest semi-arid karst environments providing habitat for around 230 species of plant and 180 species of animal, including threatened species such as the slender-billed thornbill, Australian bustard and Nullarbor daisy. • Conserves the culturally significant Koonalda Cave, which was inscribed on the National Heritage List in 2014 for its well-preserved finger markings and unique archaeological deposits which provide a rare glimpse of Aboriginal life on the Nullarbor Plain during the Pleistocene. • Popular tourist destination. 	
<p>Nuyts Archipelago WPA</p> <p><u>Location:</u></p> <ul style="list-style-type: none"> • Off the west coast of South Australia, between 20 to 75 kilometres west of Ceduna township. • 2,329-hectare reserve comprises the former Isles of St. Francis Conservation Park and part of Nuyts Archipelago Conservation Park, proclaimed under the NPW Act, and several islands (Evans, Lilliput and Blefuscu Islands) that were unalienated Crown land. 	

Act or Regulation	Requirement
<ul style="list-style-type: none"> Comprises Purdie Islands, Lound Island, Goat Island, Lacy Islands, Evans Island, Lilliput Island, Franklin Islands, Blefuscu Island, Egg Island, Freeling Island, Smooth Island, Dog Island, West Island, St Francis Island, Masillon Island, Fenelon Island and Hart Island, all to the low water mark. Excludes Allotment 1 of Deposited Plan 19501, Out of Hundreds (Nuyts) (Evans Island) and Section 220, Out of Hundreds (Nuyts) (St Francis Island), which is land held by the Australian Maritime Safety Authority for lighthouse purposes. Proclaimed on 25 August 2011. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> Provides important island habitat for species such as the Stick-Nest Rat and Brush-Tailed Bettong (which are part of re-introduction programs) and species such as the carpet python and the Nuyts Archipelago subspecies of the southern brown bandicoot. Other notable species breeding on the island include the Australian sea-lion and mutton birds. Remoteness from the mainland provides an important and secure refuge for vulnerable wildlife and small mammals free from introduced predators. <p>Ravine des Casoars WPA</p> <p><u>Location:</u></p> <ul style="list-style-type: none"> Approximately 35 kilometres west of Parndana, the nearest town, and approximately 70 kilometres west of Kingscote, Kangaroo Island. 41,219 hectares comprising Section 11, Hundred of Borda, Section 64, Hundred of Gosse, and Allotments 50 and 52 of Deposited Plan 38340. Formerly part of the Flinders Chase National Park. Proclaimed on 15 October 1993. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> The limited access has allowed the extensive woodlands and forests to remain largely undisturbed. Contains several complete natural drainage systems, from watershed to their discharge at sea. Wilderness quality is high; vegetation is biologically intact and many endemic plants are present. Approximately 98% of the WPA, including significant stands of old growth native vegetation and camping grounds were burnt during the December 2019 Kangaroo Island bushfires. Extensive feral animal and weed control programs are being undertaken along with other recovery activities. <p>Western River WPA</p> <p><u>Location:</u></p> <ul style="list-style-type: none"> Approximately 65 kilometres west of Kingscote and 30 kilometres north-west of Parndana, Kangaroo Island. 2,432 hectares comprising of Sections 8, 47, 51, 65 and 66, Hundred of Gosse, and Allotment 1 of Deposited Plan 31609. Formerly the Western River Conservation Park under the NPW Act. Proclaimed on 15 October 1993. <p><u>Wilderness Quality:</u></p> <ul style="list-style-type: none"> Relatively minor impacts of modern technology. 	

Act or Regulation	Requirement
<ul style="list-style-type: none"> Distinctive wilderness attributes that warrants protection and restoration in accordance with the provisions of the WP Act. Its rugged terrain and high coastal cliffs are characteristic of the northern coast of Kangaroo Island. Highly valued for the presence of habitat for the endangered Glossy Black Cockatoo. Plant species diversity is high and vegetation exhibits a wide cross-section of Kangaroo Island vegetation. Few exotic plants occur in the WPA and these are largely confined to perimeter and internal access tracks. Approximately 98% of the WPA, including significant stands of old growth native vegetation and camping grounds were burnt during the December 2019 Kangaroo Island bushfires. Glossy Black Cockatoo habitat has been severely impacted by these fires. Extensive feral animal and weed control programs are being undertaken along with other recovery activities including the Glossy Black Cockatoo. 	
Yellabinnna WPA <u>Location:</u> <ul style="list-style-type: none"> Approximately 110 kilometres north of Ceduna along Goog's Track. Approximately 500,704 hectares, formerly part of Yellabinnna Regional Reserve under the NPW Act. Comprises Allotment 101, of Deposited Plan 67929. Proclaimed on 11 August 2005. <u>Wilderness Quality:</u> <ul style="list-style-type: none"> Yellabinnna forms a link between vegetation communities in south-eastern Western Australia and Eyre Peninsula in South Australia. Contains a variety of woodland and shrubland communities dominated by Eucalyptus or Acacia species on dunes and swales and more diverse communities associated with isolated rocky outcrops. Vegetation communities support over 350 native plant species and 120 native fauna species, including a number of threatened species such as the Mt Finke grevillea, desert greenhood and malleefowl. Enhanced protection of the reserve may encourage recreational activities such as camping, bush walking and wildlife observation. 	
<u>Section 7(1)(b)</u>	
WPA	Former Reserve
Billiatt	Billiatt Conservation Park (part)
Cape Bouguer	Kelly Hill Conservation Park (part)
Cape Gantheaume	Cape Gantheaume Conservation Park (part)
Cape Torrens	Cape Torrens Conservation Park
Danggali	Danggali Conservation Park (part)
Hambidge	Hambidge Conservation Park

Act or Regulation		Requirement
Hincks	Hincks Conservation Park (part)	
Investigator Group	Investigator Group Conservation Park (part)	
Memory Cove	Lincoln National Park (part)	
Nullarbor	Nullarbor National Park (part) Nullarbor Regional Reserve (part)	
Nuyts Archipelago	Nuyts Archipelago Conservation Park (part) Isles of St. Francis Conservation Park	
Ravine des Casoars	Flinders Chase National Park (part)	
Western River	Western River Conservation Park	
Yellabinna	Yellabinna Regional Reserve (part)	

Section 7(1)(c)

There are currently no wilderness protection zones declared within South Australia under the WP Act. Accordingly, no mining operations occurred.

Section 7(1)(d)

- WPAs are managed in accordance with the Wilderness Code of Management as required by section 31 of the WP Act.
- Two WPAs are covered by co-management agreements between the Minister and the Far West Coast Aboriginal Corporation. One agreement was signed under the WP Act and is over the Nullarbor WPA. It establishes the Nullarbor Parks Advisory Committee to advise on the management of the Nullarbor WPA and the adjoining Nullarbor Regional Reserve.
- The second co-management agreement was signed under the NPW Act to co-manage the Yumbarra Conservation Park, whereby the park is now managed by the Yumbarra Conservation Park Co-management Board. This Board also has an advisory role over the remaining parks within the Far West Coast Native Title Determination Area, which includes the Yellabinna WPA.

Management activities for WPAs in the Far West region included:

Nullarbor WPA

- Compliance undertaken along the Bunda Clifftops including social media monitoring – visitor safety and off-road driving.
- Development of interpretive signage for Koonalda Homestead, Koonalda Cave and Murrawijinnie Caves.
- Onsite visits Nullarbor/ Clifftop camping and Murrawijinnie Caves with Nullarbor Parks Advisory Committee members planning for cultural protection, infrastructure maintenance and sign replacement.
- Repair stone cairns on clifftop lookouts.
- Repair fencing and instal cliff safety signage Nullarbor and Border village.
- Koonalda cave inspections.
- Complete Conservation Management Plan for Koonalda Cave national heritage site.
- Install entrance statement for Koonalda homestead and camera monitoring signage.

Act or Regulation	Requirement
<ul style="list-style-type: none"> • Fence off clay dam. • Install Koonalda Cave Camera Monitoring and Surveillance System and operate new system for compliance. • Inspect track damage and install temporary road closure signage. • Operate and maintain Koonalda Homestead and Gilgerabbie Hut toilet pump. • Supported and engaged with Nullarbor Parks Advisory Committee through Co-Management. • Buffel grass treatment and monitoring adjacent to East West Rail corridor. 	
<p>Yellabinna WPA</p> <ul style="list-style-type: none"> • Development of Interpretive information at Mt Finke. • Finalise Mt Finke Access management and signage plan, including options to relocate camping. • Ongoing park patrols including Googs Track inspections and maintenance activities. • Yellabinna WPA Closure, sign installation - Southern Launch, liaised/provided advice to Southern Launch regards rocket testing. • Buffel Grass inspections and treatment along transport corridors. • Supported Yumbarra Board, Warra Munda Advisory Committee through Co-Management. 	
<p>Hambidge WPA</p> <ul style="list-style-type: none"> • No onground management. 	
<p>Hincks WPA</p> <ul style="list-style-type: none"> • General park management patrols of WPA. • Park closure conducted in August 2024 to enable aerial feral deer and goat control in partnership with Eyre Peninsula (EP) Landscape Board. • 1 x wild cattle observed in August 2024. • Malleefowl monitoring in November 2024 with EP Landscape Board. • 40km of fire track maintenance. 	
<p>Memory Cove WPA</p> <ul style="list-style-type: none"> • Post-burn additional white bellied whipbird surveys. • Parks of Lower Eastern Eyre Peninsula Management Plan adopted. • Construct new entry gate, natural stone walling and interpretive signs for WPA entry, campground and walking trail. • Directional signage upgrades, new signs developed and produced. • Replacement of warning/emergency signage at Williams Island Lookout. • 2,300 hectare prescribed burn implemented. • Australian sea lion population surveys at Lewis Island and Williams Island including DNA sampling, stable isotope sampling, length and mass measurements. • Quarterly fox baiting, 2 x aerial and 2 x ground delivery. • Visitor compliance and campground cleaning patrols. 	
<p>Nuyts Archipelago WPA (Nuyts Reef, Lounds Island, Breakwater Reef, Gliddon Reef)</p> <ul style="list-style-type: none"> • St Francis Island management and compliance of commercial tour operators. • Helicopter hire to access islands. • The new Nuyts Archipelago Management Plan adopted in 2024. 	

Act or Regulation	Requirement
<ul style="list-style-type: none"> ASL population surveys, DNA sampling, stable isotope sampling, length and mass measurements taken at Lounds Island, Breakwater Reef, Gliddon Reef, Fenelon Island, West Island, Purdie Island. Aerial surveys to detect new breeding sites at Smooth Island, Egg Island, Dog Island, Freeling Island, Lacy Island, Little Lacy Island. Stick nest rat and brown bandicoot population density survey Franklin Islands. <p>Investigator Group WPA</p> <ul style="list-style-type: none"> Aerial compliance patrols. Australian sea lion population surveys, including DNA sampling, stable isotope sampling, length and mass measurements at Pearson and Ward Island. Management planning and associated stakeholder engagement. <p>Management activities for WPAs on Kangaroo Island included:</p> <ul style="list-style-type: none"> Park management, visitor management and compliance activities are regularly undertaken by park ranger staff across all wilderness protection areas. <p>Ravine des Casoars WPA</p> <ul style="list-style-type: none"> Opportunistic feral cat control program including shooting and trapping. Ground based pig control program, including baiting, thermal shooting and trapping including remotely monitored and triggered cage traps. Aerial thermal culling in conjunction with Kangaroo Island Landscape board and PIRSA. Visitor access infrastructure works including the maintenance of the Ravine Hike, Return Road Hike and Harvey Return Hike. Maintenance of Harvey Return campsite. Vegetation management of 50m fuel reduced break along Cape Borda Road between West End Highway and Ravine Road. Vegetation clearance for four new fire tracks and associated fuel reduced breaks totalling 33km in length. Ramble surveys and targeted threatened species surveys for fire tracks and S zones to support current track works and future prescribed burns. Coastal raptor surveys conducted both on land and sea. Joint Kangaroo Island Landscape Board/DEW threatened species monitoring with drift lines etc. Bird surveys undertaken and Bird Data points monitored. Continued monitoring and control of post fire weed infestations. <p>Cape Bouguer WPA</p> <ul style="list-style-type: none"> Visitor access infrastructure works including maintenance of pontoon and river crossing. Ground based pig control program, including baiting, thermal shooting and trapping including remotely monitored and triggered cage traps. Aerial thermal culling in conjunction with Kangaroo Island Landscape Board and PIRSA. Opportunistic feral cat control program including shooting and trapping. Shorebird and coastal raptor surveys undertaken. <p>Cape Torrens WPA</p> <ul style="list-style-type: none"> Coastal raptor surveys undertaken both on land and sea. Ground based pig control program, including baiting, thermal shooting and trapping including remotely monitored and triggered cage traps. Aerial thermal culling in conjunction with Kangaroo Island Landscape Board and PIRSA. 	

Act or Regulation	Requirement
	<ul style="list-style-type: none"> Opportunistic cat control program including shooting and trapping. <p>Cape Gantheaume WPA</p> <ul style="list-style-type: none"> Visitor access management of infrastructure works. Erosion control undertaken on management tracks. Shorebird and coastal raptor surveys undertaken. Monitoring of sea lion pup production, mapping of cliff base colonies using Remote Piloted Aircraft technology including data collection, processing and analysis. Ramble assessment for flora presence and absence data to inform prescribed burn operations. <p>Western River WPA</p> <ul style="list-style-type: none"> Coastal raptor surveys undertaken both on land and sea. Opportunistic cat control program including shooting and trapping. Park management, visitor management and compliance occur regularly by park ranger staff across all wilderness protection areas. <p>Ravine des Casoars WPA</p> <ul style="list-style-type: none"> Joint Kangaroo Island Landscape Board/DEW cat control program including baiting, shooting and trapping. Ground based pig control program, including baiting, thermal shooting and trapping including remotely monitored and triggered cage traps. Aerial thermal culling in conjunction with Kangaroo Island Landscape board and PIRSA. Visitor access infrastructure works including the maintenance of the Ravine Hike, Return Road Hike and Harvey Return Hike. Maintenance of Harvey Return campsite. Resurfacing of West Melrose fire track. Re-instatement of 3 creek crossings damaged by floods on West Bay road and track. Re-sheet and new drains installed Shackle Road post floods. Coastal raptor surveys conducted both on land and sea. Joint Kangaroo Island Landscape Board/DEW threatened species monitoring with drift lines etc. Bird surveys undertaken and Bird Data points monitoring. <p>Management activities for WPAs in the Riverland and Murraylands region included:</p> <p>Danggali WPA</p> <ul style="list-style-type: none"> Total grazing pressure control was undertaken across the landscape including goat mustering and aerial shooting program predominately targeting goats. The dam decommissioning continued with several more dams completed and more strategic planning undertaken to achieve larger areas of waterless country to keep numbers of pest animals and abundant native animals low. These activities assist with managing the total grazing pressure across the landscape and provide an opportunity for the ecosystem to restore. Broad scale monitoring of small mammals and reptiles was conducted using volunteers (600 hours) using pitfall surveys. Fire mitigation works including rolled fire break was completed (~100km). Artemis, a volunteer group conducted several pest control events within Danggali and spent 40 days of in-kind work. Park management, visitor management and compliance occur regularly by park ranger staff.

Act or Regulation		Requirement	
Billiatt WPA			
<ul style="list-style-type: none">Total grazing pressure control was undertaken via an aerial shooting program predominately targeting goats across the reserve in partnership with Landscapes SA. Additionally, Park Rangers managed two ground shoot operations by Sport Shooter volunteers and a Judas goat management program.Fire mitigation works was undertaken along the Billiat Highway - fire break (~50km).Park management occur by park rangers, including signage and information bay maintenance.			
Wilderness Protection Area	Status of Management Plan	Adopted in	
Billiatt WPA	Adopted	2011	
Cape Bouguer WPA	Adopted	2022	
Cape Gantheaume WPA	Adopted	2022	
Cape Torrens WPA	Adopted	2022	
Danggali WPA	Adopted	2011	
Hambidge WPA	Adopted	2007	
Hincks WPA	Adopted	2007	
Investigator Group WPA	Adopted	2024	
Memory Cove WPA	Adopted	2005	
Nullarbor WPA	Adopted	2019	
Nuyts Archipelago WPA	Adopted	2024	
Ravine des Casoars WPA	Adopted	2022	
Western River WPA	Adopted	2022	
Yellabinna WPA	Adopted	2019	
<u>Section 7(1)(f)</u>			
<ul style="list-style-type: none">The Franklin Islands section of the Nuyts Archipelago WPA was declared a Prohibited Area in 2012 in order to protect from disturbance the habitat of the Greater Stick-nest Rat and the Nuyts Archipelago subspecies of the Southern Brown Bandicoot.There are no other portions of WPAs that have been declared prohibited areas.			
<u>Section 7(1)(g)</u>			
Expense	Kangaroo Island	Far West	Riverland and Murraylands

Act or Regulation		Requirement		
Administration (incl. vehicle costs etc.)	\$12,000	\$22,363	\$12,000	
Staff costs	\$130,500	\$174,950	\$117,550	
Asset/infrastructure maintenance (including visitor infrastructure)	\$10,000	\$264,337	\$10,000	
Conservation programs (incl. feral animal control, abundant species management, scientific monitoring)	\$12,000	\$26,866	\$110,673	
Fire Management (incl. suppression and bushfire recovery)	\$220,000	\$26,390	\$65,000	
Compliance	Included in staff costs	Included in staff costs	Included in staff costs	
Interpretation, signage, visitor access management	Included in asset maintenance	Included in asset maintenance	Included in asset maintenance	
Other				
• helicopter hire for remote camera repairs on St Francis Island)	---	\$10,000	---	
• Conservation management planning Koonalda Cave	---	\$18,812	---	
Total expenditure	\$384,500	\$543,718	\$315,223	

Section 7(1)(h)

There are currently no wilderness protection zones declared within South Australia under the WP Act. Accordingly, no mining tenements were in force.

Section 7(2)

A copy of the Wilderness Code of Management, in force under Division 3, is publicly available on DEW's website at: <https://cdn.environment.sa.gov.au/environment/docs/psa-gen-wildernessprotectioninsa.pdf>

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	3
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	6
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	1
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	1
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	2
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	2
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	6
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	7

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	3
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	1
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	4
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	3
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	3
		Total	42

Additional Metrics	Total
Number of positive feedback comments	7
Number of negative feedback comments	32
Total number of feedback comments	39
% complaints resolved within policy timeframes	64%

Data for previous years is available at: [DEW Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au)

At DEW, complaints are welcomed as a valuable source of information to improve customer service.

During the past twelve months, DEW has continued to embed effective complaints management as a key element of the overall experience for DEW's customers.

DEW also continues to implement robust reporting to monitor complaints within the agency and regular analysis of complaints enables trends to be monitored and improvements to be made.

In response to complaints, DEW implemented several system improvements in 2024-25, including:

- improved communication protocols
- review of staff training requirements
- review of standard operating procedures.

Compliance Statement

DEW is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
DEW has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

Appendix: Audited financial statements 2024-25

The DEW Independent Auditor's Report and DEW Audited Financial Statements appear on the following pages.



Level 9
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To the Chief Executive Department for Environment and Water

Opinion

I have audited the financial report of the Department for Environment and Water (the Department) for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Department for Environment and Water as at 30 June 2025, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2025
- a Statement of Administered Financial Position as at 30 June 2025
- a Statement of Administered Cash Flows for the year ended 30 June 2025
- a Statement of Income and Expenses attributable to Administered Activities for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Chief Executive and the Chief Financial Officer.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Department. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the Chief Executive for the financial report

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Department for Environment and Water for the financial year ended 30 June 2025.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department for Environment and Water's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Blaskett
Auditor-General

25 November 2025

**Department for Environment and Water
(DEW)**

Financial Statements

For the year ended 30 June 2025

Department for Environment and Water
Certification of the Financial Statements
for the year ended 30 June 2025

We certify that the:

- financial statements of the Department for Environment and Water (DEW):
 - are in accordance with the accounts and records of DEW;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of DEW at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Department for Environment and Water for the financial year over its financial reporting and its preparation of financial statements have been effective.



Ben Bruce
Chief Executive
24 November 2025



Shaun O'Brien
Chief Financial Officer
24 November 2025

Department for Environment and Water
Statement of Comprehensive Income
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Appropriation	3.1	214 993	164 625
Fees and charges	3.2	40 394	39 198
Grants and subsidies	3.3	95 286	59 131
Intra-government transfers	3.4	1 449	4 107
Sales of goods and services	3.5	58 955	55 096
Interest	3.6	1 281	1 329
Net gain from disposal of property, plant and equipment	3.7	39	64
Resources received free of charge	3.8	9 725	6 955
Other income	3.9	17 739	16 328
Total income		439 861	346 833
Expenses			
Employee related expenses	4.1	157 519	146 504
Supplies and services	4.2	138 246	110 221
Grants and subsidies	4.4	48 067	45 406
Depreciation and amortisation	5.5,5.8	41 062	33 202
Borrowing costs		131	109
Impairment loss on receivables	5.2	1 151	(310)
Assets transferred for nil consideration	4.5	17 934	8 232
Other expenses	4.6	3 401	5 103
Total expenses		407 511	348 467
Net result		32 350	(1 634)
Other comprehensive income			
Changes in property, plant and equipment asset revaluation surplus	5.5	114 569	95 054
Impairment loss of property, plant and equipment	5.5	-	(811)
Total other comprehensive income		114 569	94 243
Total comprehensive result		146 919	92 609

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Department for Environment and Water
Statement of Financial Position
as at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	5.1	259 804	233 936
Receivables	5.2	21 386	11 018
Inventories	5.3	2 071	2 564
Total current assets		283 261	247 518
Non-current assets			
Receivables	5.2	60	46
Property, plant and equipment	5.5	1 072 351	961 494
Intangible assets	5.7	22 925	25 215
Total non-current assets		1 095 336	986 755
Total assets		1 378 597	1 234 273
Current liabilities			
Payables	6.1	27 917	22 690
Other financial liabilities	6.2	194	1 373
Employee related liabilities	6.3	16 920	16 928
Contract liabilities	6.4	7 902	11 660
Provisions	6.5	1 012	747
Other non-financial liabilities	6.6	3 516	4 421
Total current liabilities		57 461	57 819
Non-current liabilities			
Other financial liabilities	6.2	549	2 926
Employee related liabilities	6.3	29 036	27 973
Provisions	6.5	3 652	2 435
Other non-financial liabilities	6.6	6 438	8 578
Total non-current liabilities		39 675	41 912
Total liabilities		97 136	99 731
Net assets		1 281 461	1 134 542
Equity			
Contributed capital		22 612	22 612
Retained earnings		536 099	503 749
Asset revaluation surplus		722 750	608 181
Total equity		1 281 461	1 134 542

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Department for Environment and Water
Statement of Changes in Equity
for the year ended 30 June 2025

		Contributed	Asset	Retained	Total
	Note	capital	revaluation	earnings	equity
		\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2023		22 612	513 938	504 546	1 041 096
Net result for 2023-24		-	-	(1 634)	(1 634)
Gain on revaluation of property, plant and equipment	5.5	-	95 054	-	95 054
Impairment loss of property, plant and equipment		-	(811)	-	(811)
Total comprehensive result for 2023-24		-	94 243	(1 634)	92 609
Transactions with SA Government as owner					
Crown land transferred from Administered for proclamation to National Parks	5.5	-	-	837	837
Balance at 30 June 2024		22 612	608 181	503 749	1 134 542
Net result for 2024-25		-	-	32 350	32 350
Gain on revaluation of property, plant and equipment	5.5	-	114 569	-	114 569
Total comprehensive result for 2024-25		-	114 569	32 350	146 919
Balance at 30 June 2025		22 612	722 750	536 099	1 281 461

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

Department for Environment and Water
Statement of Cash Flows
for the year ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Cash flows from operating activities			
<u>Cash inflows</u>			
Appropriation		214 993	164 625
Fees and charges		34 756	36 723
Receipts from Commonwealth-sourced grants		61 422	26 161
SA Government grants, subsidies and transfers		31 613	38 860
Sales of goods and services		58 894	55 363
Interest received		1 306	1 340
GST recovered		18 478	18 586
Other receipts		14 049	14 882
<u>Cash outflows</u>			
Employee related payments		(154 173)	(147 265)
Payments for supplies and services		(149 716)	(122 283)
Payments of grants and subsidies		(53 056)	(45 917)
Interest paid		(131)	(109)
Other payments		(1 418)	(878)
Net increase from operating activities	7.2	77 017	40 088
Cash flows from investing activities			
<u>Cash inflows</u>			
Proceeds from the sale of property, plant and equipment	3.7	78	115
<u>Cash outflows</u>			
Purchase of property, plant and equipment		(49 905)	(44 052)
Net cash used in investing activities		(49 827)	(43 937)
Cash flows from financing activities			
<u>Cash outflows</u>			
Repayment of principal portion of lease liabilities		(1 322)	(1 602)
Net cash used in financing activities		(1 322)	(1 602)
Net increase/(decrease) in cash and cash equivalents		25 868	(5 451)
Cash and cash equivalents at the beginning of the reporting period		233 936	239 387
Cash and cash equivalents at the end of the reporting period	5.1	259 804	233 936

The accompanying notes form part of these financial statements.

Department for Environment and Water

Notes to and forming part of the financial statements

for the year ended 30 June 2025

1. About the Department for Environment and Water

The Department for Environment and Water (DEW) is a government department of the State of South Australia established pursuant to the *Public Sector Act 2009* as an administrative unit acting on behalf of the Crown.

DEW does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of DEW.

DEW has administered activities and resources. Administered financial statements relating to administered resources are presented separately. Except as otherwise disclosed administered items are accounted for on the same basis and using the same accounting policies as for DEW transactions.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

For the purposes of preparing the financial statements, the department is a not-for-profit entity. The financial statements are prepared based on a 12-month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

All amounts in the financial statements and accompanying notes are rounded to the nearest thousand dollars (\$'000).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

DEW prepares a Business Activity Statement on behalf of its administered items and other clients to which it provides business services under the grouping provisions of the GST legislation. Under the grouping provisions, DEW is liable for the GST payments and entitled to the GST receipts associated with these entities and items.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the department has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

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

Department for Environment and Water
Notes to and forming part of the financial statements
for the year ended 30 June 2025

1.2. Objectives and programs

Objectives

DEW works to help South Australians conserve, sustain and prosper. DEW's management of natural resources and places, water and heritage assets is vital for the future social, environmental and economic prosperity and well-being of all South Australians. In partnership with a diverse cohort of boards, councils, stakeholders and volunteers, DEW delivers and implements fit-for-purpose policies and programs through three complementary goals:

- A healthy, resilient environment – South Australia's biodiversity, ecosystems and wildlife are conserved, restored and resilient to climate change. A world-class system of national parks and botanic gardens protect our iconic places and recognise the intrinsic value of nature.
- Improved liveability and wellbeing – Natural resources and cultural heritage provide for the needs of our communities and are used to deliver enhanced lifestyle and cultural values for all peoples.
- A prosperous South Australia for current and future generations – Sustainably managed natural resources underpin the growth of a climate-resilient economy through increased productivity, competitiveness, innovation and private investment.

Programs

In achieving its objectives, DEW provides a range of services classified into the following programs:

National Parks and Wildlife

The sustainable, proactive conservation and management of South Australia's natural places, parks and wildlife ensures the environmental, social and economic prosperity of the state.

Water and the River Murray

Water is managed sustainably for the benefit of the community, environment and economy.

Environment, Heritage and Sustainability

Develop and deliver strategies, policies and projects that protect and conserve the state's environment and heritage, and support sustainable development, in partnership with key bodies in the face of a changing climate.

The table on the following page presents income and expenses attributable to each program. DEW cannot reliably attribute assets and liabilities across activities. Hence only income and expenses are disclosed.

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

1.2. Objectives and programs (continued)

Income and expenses by program

	National Parks and Wildlife		Water and the River Murray		Environment, Heritage and Sustainability		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income								
Appropriation	106 725	83 527	53 548	39 963	54 720	41 135	214 993	164 625
Fees and charges	2 873	3 142	37 064	35 580	457	476	40 394	39 198
Grants and subsidies	23 092	16 162	57 314	26 346	14 880	16 623	95 286	59 131
Intra-government transfers	924	2 595	452	1 479	73	33	1 449	4 107
Sales of goods and services	29 716	28 861	16 379	14 389	12 860	11 846	58 955	55 096
Interest	128	107	1 151	1 221	2	1	1 281	1 329
Net gain from disposal of property, plant and equipment	39	32	-	-	-	32	39	64
Resources received free of charge	5 263	3 541	2 681	1 670	1 781	1 744	9 725	6 955
Other income	12 132	10 510	732	1 292	4 875	4 424	17 739	16 226
Total income	180 892	148 477	169 321	121 940	89 648	76 314	439 861	346 731
Expenses								
Employee related expenses	77 594	73 740	39 610	37 289	40 315	35 475	157 519	146 504
Supplies and services	52 028	46 837	39 524	30 913	46 694	32 471	138 246	110 221
Grants and subsidies	8 829	5 669	34 934	35 833	4 304	3 904	48 067	45 406
Depreciation and amortisation	21 827	17 686	16 009	12 529	3 226	2 987	41 062	33 202
Borrowing costs	66	56	32	26	33	27	131	109
Impairment loss on receivables	570	(13)	286	(297)	295	-	1 151	(310)
Assets transferred for nil consideration	6 868	1 923	806	959	10 260	5 350	17 934	8 232
Other expenses	3 036	3 364	225	1 193	140	444	3 401	5 001
Total expenses	170 818	149 262	131 426	118 445	105 267	80 658	407 511	348 365
Net result	10 074	(785)	37 895	3 495	(15 619)	(4 344)	32 350	(1 634)

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

1.3. Budget performance

The budget performance table compares DEW's outcomes against budget information presented to Parliament (2024-25 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts controlled by DEW. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Appropriation		207 402	214 993	7 591
Fees and charges		37 284	40 394	3 110
Grants and subsidies	a	53 992	95 286	41 294
Intra-government transfers		-	1 449	1 449
Sales of goods and services		53 813	58 955	5 142
Interest		51	1 281	1 230
Net gain from disposal of property, plant and equipment		-	39	39
Resources received free of charge		-	9 725	9 725
Other income		4 485	17 739	13 254
Total income		357 027	439 861	82 834
Expenses				
Employee related expenses		152 536	157 519	4 983
Supplies and services	b	98 886	138 246	39 360
Grants and subsidies		42 395	48 067	5 672
Depreciation and amortisation		36 747	41 062	4 315
Borrowing costs		73	131	58
Impairment loss on receivables		-	1 151	1 151
Assets transferred for nil consideration	c	-	17 934	17 934
Other expenses		5 245	3 401	(1 844)
Total expenses		335 882	407 511	71 629
Net result		21 145	32 350	11 205
Other comprehensive income				
<i>Items that will not be reclassified to net result</i>				
Changes in property, plant and equipment asset revaluation surplus		-	114 569	114 569
Total other comprehensive income		-	114 569	114 569
Total comprehensive result		21 145	146 919	125 774

Explanations are provided for variances where the variance exceeds the greater of 10 per cent of the original budgeted amount and 5 per cent of original budgeted total expenses.

- a. Higher actuals due to increased funding for a number of Commonwealth funded projects including Constraints Measures project, SA Alternative Water Savings Efficiency Measures Program and National Water Grid funded projects, approved during 2024-25.

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

1.3. Budget performance (continued)

- b. Higher actuals primarily due to carryover of Commonwealth funded and Cabinet approved projects from 2023-24 and increased operating expenditure for the Lower Murray Reclaimed Irrigation Area (LMRIA) approved during 2024-25.
- c. Actuals primarily relate to the transfer of land to Administered items, transfer of Ayers House to the National Trust of SA and transfer of assets to the Board of Botanic Gardens and State Herbarium which were built as part of the Botanic Gardens upgrades.

	Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Investing expenditure summary				
Total new projects	d	15 676	7 085	(8 591)
Total existing projects		34 014	36 192	2 178
Total annual program		12 591	15 076	2 485
Total investing expenditure		62 281	58 353	(3 928)

- d. Lower actuals relating to project delays with the Lower Murray Reclaimed Irrigation Area Program and Healthy Coorong, Health Basin - Lake Hawdon North Program.

1.4. Significant transactions with government related entities

Significant transactions with the SA Government are identifiable throughout this financial report.

- Accommodation expenses relate to accommodation supplied by the Department for Infrastructure and Transport (DIT) (Refer to note 4.2)
- Lease payments for vehicles supplied by Fleet SA (Refer to note 5.6)
- Revenue from the provision of corporate services and salary recoveries relating to DEW employees providing services to various Boards and Green Adelaide (Refer to note 3.5)
- Funding received from the Green Industries SA (GISA) Fund for Climate Change Initiatives (Refer to note 3.3)
- Community Emergency Services Funding from the South Australian Fire and Emergency Services Commission for the funding of emergency services and related activities (Refer to note 3.3)
- Revenue from SA Water for water planning management activities (Refer to note 3.2)

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

2. Board and committees

2.1. Key management personnel

Key management personnel of DEW include the Minister for Climate, Environment and Water, the Chief Executive and the eight members of the Executive Team who have responsibility for the strategic direction and management of DEW.

The compensation detailed below excludes salaries and other benefits received by the Minister. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the DTF) under section 6 the *Parliamentary Remuneration Act 1990*. See administered items for disclosures of the Minister's remuneration paid and recovered from the Consolidated Account.

	2025	2024
Compensation	\$'000	\$'000
Salaries and other short term employee benefits	2 220	2 021
Post-employment benefits	262	229
Other long-term benefits		245
Total compensation	2 482	2 495

Transactions with key management personnel and other related parties

Apart from the remuneration for key management personnel, DEW does not have material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities.

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

2.2. Board and committee members

Members during 2024-25 financial year were:

Animal Welfare Advisory Committee

R F Eyers
M Greenslade
S J Hazel
A M Piggott
C B Brown
P J Ainsley

Arabana Parks Advisory Committee

A Warren* (Deputy Member)
G Peacey* (Deputy Member)
F J Gill* (Chair)
J Warren (Deputy Chair)
S Stuart
T B Gotch* (Deputy Member)
A Gee*
M. Keppel*
A C Stuart
M. Martin* (Deputy Member)
D Amos (Deputy Member)
M Murray (Deputy Member)

Witjira National Park Board of Management

R.D Anderson* (Chair)
R Aitken
K A Hillyard*
A S Mcinerney*
B Shields
F Peckham
L Stuart
A C Corey (Deputy Member)
A C Jean (Deputy Member)
J Aitken (Deputy Member)
P Coombe (Deputy Member)
T J Leggett* (Deputy Member)
G A Pelton* (Deputy Member)
M J Smith* (Deputy Member)

Ikara Flinders Ranges National Park Co-Management Board

M J Williams* (Chair)
P J McKenzie (Deputy Chair)
P.G Gillen* (Deputy Member)
K Coulthard (Deputy Member)
L M Loan*
J Irving* (Deputy Member)
E Fielding
C R Jackson
A B Magor*
R J Spencer
A L McLean* (Deputy Member)
H S Bromley
S A M Paul* (Deputy Member)
J Johnson (Deputy Member)
L Richards-Briscoe (Deputy Member)
V Wilton (Deputy Member)

Premier's Climate Change Council

M K Haese (Presiding Member)
C N Wilkins
D J Bennett
P J Schulz
S J Smith
D J Spencer
S Jeanes
T J Adamson
A J Evans
J M Van Deventer

South Australian Heritage Council

S M J Verschoor (Chair)
E Walters
J R Botten
V A Lee
D M Lindsay
D Brooks* (Deputy Chair)
T J Lloyd
S G Schrapel
M M Toft
S G Weidenhofer (Deputy Member)

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

2.2. Board and committee members (continued)

Kangaroo Management Reference Group

L Loan* (Chair)
C Cowin
R Borda
C Crabbe (Deputy Member)
G Fennel (Deputy Member)
S Williams (Dr)
R Evers (Dr)
A Lewis (Deputy Member)
P O'Leary (Deputy Member)
B Nosworthy
A Gyss
K Tschirner
C Jackson
E Dahl (Deputy Member)
C Greenfield

Vulkathunha-Gammon Ranges National Park Co-Management Board

J Irving* (Chair)
A Allen* (Deputy Member)
A Breeding*
G.B Axford* (Deputy Member)
D Phillips* (Deputy Member)
T L Naismith
R W Johnson (Deputy Member)
S Coulthard (Deputy Member)
D Coulthard*
I D Johnson
J Pitman*
C I Waye
S Ahlin* (Deputy Member)
R J Wilton
M Austin (Deputy Member)

Ngaut Ngaut Conservation Park Co-Management Board

I M Campbell
P G Gillen* (Deputy Chair)
I L Campbell (Chair)
J Pearson
S Stewart (Deputy Member)

DEW Audit and Risk Committee

J Riedstra (Chair)
S Carruthers*
M Martin*
R Ambler
D Mutton
L Loan*

Yandruwandha Yawarrawarrka Parks Advisory Committee (Coongie Lakes National Park)

R Singleton* (Chair)
J L Gregg-Smith*
A M Paterson
J A Gates*
L Harris Jnr
S.A.M Paul*
A C Singleton
A Allen*
TJ Gallo (Deputy Member)
C Gerlach* (Deputy Member)
E Ginman* (Deputy Member)
A Paterson (Deputy Member)
J Singleton (Deputy Member)
P J Strachan* (Deputy Member)
J W Tilley* (Deputy Member)
S Van Diermen (Deputy Member)

Parks and Wilderness Council

M J Williams* (Ex Officio)
V J Russell (Presiding Member)
M I Bossley
P J McKenzie
S J De Bruyn
A Nedosyko
W D Mackenzie
W R McIntosh
N Davis

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

2.2. Board and committee members (continued)

Nullarbor Wilderness Protection Area Co-Management

Advisory Committee

C Lawrie (Chair)
 MA Healy* (Deputy Chair)
 M Anderson*
 K D Wombat* (Deputy Member)
 K Pobke* (Deputy Member)
 M Clements (Chair)
 Y Wolf* (Deputy Member)
 T A Hall*
 A Lawrie*
 R Sleep* (Deputy Member)
 L Halliday* (Deputy Member)
 K Krebs*
 J Scott
 J Lennon (Deputy Member)
 B Willis (Deputy Member)

Gawler Ranges Parks Co-Management Board

T A Hall*
 T R Cox*
 G Peacey*
 D McNamara
 E Poole
 T A Reid
 Z Saunders (Deputy Chair)
 J L Clark* (Chair)
 C.C Fulton* (Deputy Member)
 M.A.M Healy* (Deputy Member)
 C Morrison (Deputy Member)
 C L Nixon* (Deputy Member)
 T Reid (Deputy Member)
 A Taylor (Deputy Member)
 D K Taylor (Deputy Member)
 P Wilkins* (Deputy Member)

Yumbarra Conservation Park Co-management Board

W Miller
 M J Anderson*
 G Peel
 J O Mungee (Deputy Member)
 R G Sleep* (Deputy Member)
 Y Wolf* (Deputy Member)
 L Ackland (Deputy Member)
 L M Halliday* (Deputy Member)
 E Gray (Deputy Member)
 T A Hall* (Deputy Member)
 K Ware (Chair)
 K S Pobke

Pastoral Board

A Smart
 R B Wickes (Presiding Member)
 A Collins
 L Edwards
 E C Jenke
 J L Read
 V Linton* (Deputy Member)
 F Warwick (Deputy Member)
 J Booth (Deputy Member)
 P Copley (Deputy Member)
 I Morris (Deputy Member)

Department for Environment and Water
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2.2. Board and committee members (continued)

Dhilba Guuranda-Innes National Park Co-management Board	Kanku-Breakaways Conservation Park Co-Management Board
D Milera (Chair)	J O'Toole (Deputy Chair)
G A Pelton* (Deputy Chair)	R D Anderson*
L Newchurch	I C Crombie
C Nixon*	S Lorente
C Kartinyeri	G Crombie (Chair)
K Nicolai*	J O'Toole
C Sansbury	M F Ward
S Goldworthy	J N Fatt-Clifton (Deputy Member)
J Newchurch (Deputy Member)	S Hayes (Deputy Member)
J Milera (Deputy Member)	J Walton (Deputy Member)
R Angie (Deputy Member)	T B Gotch* (Deputy Member)
A McInerney* (Deputy Member)	N Lennon (Deputy Member)
J Miller (Deputy Member)	S Reardon (Deputy Member)
P Stockings (Deputy Member)	J Smith (Deputy Member)
J Irving* (Deputy Member)	

* These board members are current SA Government employees. In accordance with the Premier and Cabinet's Circular Number 16, government employees did not receive any remuneration for board/committee duties during the financial year.

Board and committee remuneration

The number of members whose remuneration received/receivable falls within the following bands:

	2025	2024
\$0	126	84
\$1 - \$19 999	86	82
\$20 000 - \$39 999	1	2
Total number of members	213	168

The total remuneration received or receivable by members was \$361 000 (2024: \$333 000). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax paid.

3. Income

3.1. Appropriation

	2025	2024
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the Appropriation Act	207 402	152 073
Appropriation from Governor's Appropriation Fund	7 591	12 552
Total appropriation	214 993	164 625

Appropriations are recognised on receipt.

Appropriation revenue consists of \$189.903 million (2024: \$148.157 million) for operational funding and \$25.090 million (2024: \$16.468 million) for capital projects.

Department for Environment and Water
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3.2. Fees and charges

	2025	2024
	\$'000	\$'000
Fees and charges revenue recognised under AASB 15		
Fees and licences	5 227	5 181
Total revenues from fees and charges recognised under AASB 15	5 227	5 181

	2025	2024
	\$'000	\$'000
Fees and charges revenue recognised under AASB 1058		
Water planning management	35 136	33 983
Fines and penalties	31	34
Total revenues from fees and charges recognised under AASB 1058	35 167	34 017
Total fees and charges	40 394	39 198

Fees and licences revenue is recognised under AASB 15 as this revenue arises from contracts with customers.

This revenue is recognised when the rights under the Acts are transferred to the customer as this is when the sole performance obligation is met.

Fees and charges revenue recognised under AASB 1058 is recognised as income on receipt.

Pursuant to the Section 6 of the *Public Corporations Act 1993*, SA Water are directed to pay DEW an amount in order to support water planning and management activities.

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

3.3. Grants and subsidies

	2025	2024
	\$'000	\$'000
Commonwealth-sourced grants		
Supply and Constraints Measures in the Murray Darling	14 189	125
SA Riverland Floodplain Integrated Infrastructure Program	11 698	6 216
Resilient Rivers Water Infrastructure Program	5 500	-
Coorong, Lower Lakes and Murray Mouth - Long Term Plan	4 822	874
Flows for the Future	3 400	-
National Water Grid Fund	3 250	655
Flinders Island Safe Haven	3 200	-
Regional Pilot Plan Program	3 000	403
Flow Lines and Flight Lines	2 959	-
Implementing Water Reform in the Murray-Darling Basin	1 683	2 156
Improving Great Artesian Basin Drought Resilience	1 650	4 000
Bio Data SA-Digital Environmental Assessments Program	1 200	300
The Living Murray - Chowilla	1 162	1 282
The Living Murray - Lower Lakes, Coorong and Murray Mouth	1 095	1 224
Murray Darling Basin Authority River Management	910	870
Enhanced Environmental Water Delivery Supply	812	-
Murray-Darling Basin Telemetry Uplift Program	500	-
SA IRMU Delivery	301	158
Scotdesco Water Security	250	-
World Heritage	200	-
Investing Nations Culture and Heritage	140	175
Mywater Platform	-	4 438
Koonalda Cave	-	340
Adelaide City Deal - Mitcham Hills Trail and Glenthorne Loop	-	270
Other	1 067	892
Total Commonwealth-sourced grants	62 988	24 378
SA Government grants and subsidies		
Community Emergency Services Funding	13 133	12 974
Climate Change Initiatives	9 482	9 404
Adelaide Living Beaches strategy	3 174	3 366
Port Pirie Greening Program	1 412	2 800
Levee Bank Management	1 250	-
Giant Pine Scale Response	884	-
State Water Demand and Supply	616	599
Department for Energy and Mining	493	563
Gawler River Flood Mitigation	-	2 183
Cape Willoughby	-	1 000
Other	1 854	1 864
Total SA Government grants and subsidies	32 298	34 753
Total Grants and subsidies	95 286	59 131

Commonwealth-sourced (National Partnership Programs) grants and funding are recognised as income on receipt. Commonwealth funding by an agreement with DEW is recognised as income on receipt, except for those involving asset construction or acquisition. In that case the capital component is recognised on construction of the asset and the operating component is recognised on receipt, refer to note 6.4 for further information on this revenue.

Department for Environment and Water
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3.4. Intra-government transfers

	2025	2024
	\$'000	\$'000
Transfers received from other SA Government entities		
Contingency funding provided by DTF	1 404	4 107
Other	45	-
Total Intra-government transfers	1 449	4 107

Intra-government transfers are recognised as income on receipt.

3.5. Sales of goods and services

	2025	2024
	\$'000	\$'000
Admissions and guided tours	14 594	14 106
Salary recoveries	13 042	11 771
Corporate Services Fee	7 895	7 370
Sale of goods (includes sale of spatial information and water sales)	8 364	7 506
Water Planning and Management Fees	8 244	8 043
Sale of services (includes professional services, provision of services)	6 628	6 138
Sale of freehold titles	188	162
Total sales of goods and services	58 955	55 096

The sales of goods and services included in the table above are transactions that DEW has determined to be classified as revenue from contracts with customers in accordance with AASB 15.

Revenue is measured based on the consideration specified in the contract with the customer. DEW recognises revenue when it transfers control of a good or service to the customer, i.e., when, or as, the performance obligations for the sale of goods and services to the customer are satisfied.

Corporate service fees and salary recoveries relate to the provision of corporate services to other SA Government entities and the recovery of salaries that DEW has paid on behalf of SA Government entities. Revenue is recognised based on the actual service provided to the end of the reporting period. The customer receives and uses the benefits of the services provided simultaneously, as such revenue is recognised in the period in which the services are rendered.

Admissions and guided tours revenue is recognised as revenue when the services are provided to the customer.

Sales of goods, sales of services and sale of freehold titles are recognised on transfer of the goods or services to the customer, which is the sole performance obligation.

3.6. Interest

DEW earns a floating interest rate, based on daily bank deposit rates. Interest income is recognised on an accrual basis. The total of interest income recognised was \$1.281 million (2024: \$1.329 million).

Department for Environment and Water
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3.7. Net gain from disposal of property, plant and equipment

	2025 \$'000	2024 \$'000
Plant and equipment		
Net proceeds from disposal	78	115
Less carrying amount of assets disposed	(39)	(51)
Total net gain from disposal of property, plant and equipment	39	64

Gains on disposal are recognised at the date control of the asset is passed to the buyer and are determined after deducting the cost of the asset from the proceeds at that time.

3.8. Resources received free of charge

	2025 \$'000	2024 \$'000
Services received free of charge - Shared Services SA	4 971	5 330
Assets received free of charge	2 745	-
Services received free of charge - DPC ICT	1 568	1 571
Audit Office of South Australia - audit services	368	-
Services received free of charge - DPC media monitoring services	55	54
Services received free of charge - other	18	-
Total resources received free of charge	9 725	6 955

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

DEW receives Financial Accounting, Taxation, Payroll and Accounts Payable services from Shared Services SA free of charge. ICT services and media monitoring services are received from the Department of the Premier and Cabinet.

From 1 July 2024 audit fees are accounted for as auditing services received free of charge. Audit fees payable for 2023-24 have been derecognised in accordance with the changes.

3.9. Other income

	2025 \$'000	2024 \$'000
Property rental and related income	4 677	4 441
Grants from private industry and local government	4 222	4 344
Reimbursement of expenses	4 188	5 893
Asset related adjustments	2 972	514
Reversal of impairment loss	481	-
Movement in inventory	212	102
Insurance recoveries	150	-
Sponsorships, donations, commissions and bequests	33	99
Leased Vehicle Recovery from Landscape Boards	32	24
Other sundry revenue	772	911
Total other income	17 739	16 328

Other income is recognised on receipt.

Rental Income is recognised on an accrual basis under AASB 16.

Department for Environment and Water
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4. Expenses

4.1. Employee related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	118 467	111 700
Superannuation	15 139	13 884
Annual leave	10 518	10 267
Long service leave (LSL)	2 610	4 542
Skills and experience retention leave (SERL)	749	736
Board and committee fees	402	363
Targeted Voluntary Separation Packages	-	375
Workers compensation	2 619	(2 125)
Other employee related expenses	7 015	6 762
Total employee related expenses	157 519	146 504

Superannuation

The superannuation expense represents DEW's contributions to superannuation plans in respect of current services of current employees.

Employee remuneration

The number of employees whose remuneration received or receivable falls within the following bands:

	2025	2024
	Number	Number
\$166 001 - \$171 000 [^]	-	2
\$171 001 - \$191 000	4	1
\$191 001 - \$211 000	4	3
\$211 001 - \$231 000	4	11
\$231 001 - \$251 000	9	4
\$251 001 - \$271 000	1	2
\$271 001 - \$291 000	1	-
\$291 001 - \$311 000	1	-
\$311 001 - \$331 000	3	3
\$351 001 - \$371 000	-	1
\$391 001 - \$411 000	-	2
\$431 001 - \$451 000	1	-
Total	28	29

[^]This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. The total remuneration received by those employees for the year was \$6.812 million (2024: \$7.157 million).

Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits, and any related fringe benefits paid.

Department for Environment and Water
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4.1. Employee related expenses (continued)

Targeted Voluntary Separation Packages (TVSPs)

The number of employees who accepted a TVSP during the reporting period was nil (2024: 3).

	2025	2024
	\$'000	\$'000
Amount paid/payable to separated employees:		
Targeted voluntary separation packages	-	375
Leave paid/payable to separated employees	-	159
Net cost to DEW	-	534

4.2. Supplies and services

	2025	2024
	\$'000	\$'000
Adelaide Beach Management	25 892	12 362
Minor works, maintenance and equipment	16 691	8 454
Accommodation	14 822	15 775
General administration	11 192	10 607
Fee for service - National Parks and Wildlife Services	10 279	7 818
Information technology and communication	9 863	10 205
Professional, scientific and technical services	7 991	4 614
Fee for service - Water and River Murray	5 961	8 472
Vehicle and aircraft	5 137	4 726
Contractors	4 797	4 981
Legal costs	3 154	4 145
Cost of goods sold	2 633	2 280
Fee for service - climate change, coast and marine	2 354	1 616
Fee for service - strategy, science and corporate services	1 982	1 886
Travel and accommodation	1 822	1 598
Fee for service - environment, heritage and sustainability	1 739	1 721
Staff development	1 588	1 679
Fee for service - tourism and economic development	925	456
Monitoring fees	813	198
Bore drilling services	307	55
Water acquisition	296	680
Consultants	288	747
Transportation	259	229
Other	7 461	4 917
Total supplies and services	138 246	110 221

Accommodation

Most of DEW's accommodation is provided by DIT under Memoranda of Administrative Arrangements issued in accordance with Government-wide accommodation policies. These accommodation costs are recognised as expenses as they become due, because the arrangements do not meet the definition of a lease set out in AASB 16. Information about accommodation incentives relating to these arrangements are shown at note 6.6.

Department for Environment and Water
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4.3. Expenditure – SA business and non-SA business

The following table includes all expenditure in relation to contracts above \$55 000 (GST inclusive) resulting from a procurement as defined in *Treasurer's Instructions 18 – Procurement (TI 18)*. Arrangements between public authorities and arrangements with other governments are not included.

Expenditure is inclusive of non-recoverable GST.

	2025 \$'000	Proportion SA and non-SA businesses
Total expenditure with South Australian businesses	102 390	86%
Total expenditure with non-South Australian businesses	17 222	14%
Total expenditure	119 612	100%

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into before 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to the department, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

4.4. Grants and subsidies

	2025 \$'000	2024 \$'000
Murray Darling Basin Authority	25 809	24 817
Constraints Early Works Program	5 011	1 318
Administration of the Animal Welfare Act 1985	3 900	1 602
Heritage Grants	2 010	1 228
Parks 2025	1 601	1 581
Port Pirie Greening Program	867	2 839
National Water Grid	859	-
Friends of the Park	786	567
Grants to private landholders	658	1 812
South Australian Riverland Floodplains Integrated Infrastructure Program	590	614
Citizen Science Fund	316	559
Conservation Science	275	531
Climate Change Resilience	200	473
Healthy Coorong Healthy Basin	131	1 043
Improving Great Artesian Basin Drought Resilience	-	2 094
Ecohydrological Conceptual Models	-	600
Other	5 054	3 728
Total grants and subsidies	48 067	45 406

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4.5. Assets transferred for nil consideration

	2025	2024
	\$'000	\$'000
Plant and equipment	958	870
Park infrastructure	1 959	398
Roads, tracks and trails	17	1 043
Building and improvement	402	3 894
Land	14 567	1 923
Surface water monitoring network	31	93
Regulators and embankments	-	11
Total assets transferred for nil consideration	17 934	8 232

Assets to the value of \$2.160 million (2024: \$5.351 million) were transferred to the Board of the Botanic Gardens and State Herbarium, land to the value of \$6.867 million (2024: \$1.923 million) were transferred to Administered Crown Land, plant and equipment to the value of \$0.695 million (2024: \$0.637 million) were donated to landholders under Flows for the Future Program; surface water monitoring network assets to the value of \$0.031 million were transferred to the Murraylands and Riverland Landscape Board, and assets to the value of \$0.081 million (2024: \$0.229 million) were transferred to the South Eastern Water Conservation and Drainage Board. Ayers House was donated to the National Trust (Land \$7.700 million, Building and improvement \$0.400 million).

4.6. Other expenses

	2025	2024
	\$'000	\$'000
Capital project costs not capitalised	2 735	3 893
Audit fees	526	638
Property, plant and equipment write-offs	128	-
Other	12	60
Impairment loss on non-financial assets	-	512
Total other expenses	3 401	5 103

Audit fees

Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were \$0.368 million (2024: \$0.419 million). No other services were provided by the Audit Office of South Australia.

From 1 July 2024, audit fees are accounted for as auditing services received free of charge, under AASB 1058. Audit fees payable for 2023-24 have been derecognised in accordance with these changes.

Department for Environment and Water
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5. Assets

All financial assets are measured at amortised cost.

5.1. Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Accrual Appropriation Excess Fund account	148 301	148 301
Deposits with the Treasurer	111 344	85 476
Cash on hand/imprest account	159	159
Total cash and cash equivalents	259 804	233 936

Deposits with the Treasurer

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

Some of DEW's appropriation is deposited into the Accrual Appropriation Excess Funds account (AAEFA). Although DEW controls the money reported above in the Accrual Appropriation Excess Funds account, its use must be approved by the Treasurer.

5.2. Receivables

	2025	2024
	\$'000	\$'000
<u>Current receivables</u>		
<u>Contractual receivables</u>		
From government entities	8 429	2 720
From non-government entities	5 200	4 725
Accrued revenues	186	895
Less impairment loss on receivables	(2 372)	(1 932)
Total contractual receivables	11 443	6 408
<u>Statutory receivables</u>		
GST receivable	4 303	2 839
Workers compensation recoveries	13	11
Total statutory receivables	4 316	2 850
Prepayments	5 627	1 760
Total prepayments	5 627	1 760
Total current receivables	21 386	11 018
<u>Non-current receivables</u>		
<u>Statutory receivables</u>		
Workers compensation recoveries	60	46
Total non-current receivables	60	46
Total receivables	21 446	11 064

Contractual receivables

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or when the goods/services have been provided under a contractual arrangement.

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5.2. Receivables (continued)

Other than as recognised in the allowance for impairment loss on contractual receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note 9.2 for further information on risk management.

Impairment of receivables

DEW uses a combined approach to impairing receivables. DEW considers receivables that are impaired individually and then applies an allowance matrix to measure the expected credit loss of remaining receivables arising from contracts with customers that are external to SA Government.

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	1 932	2 255
Amounts written off	(711)	(13)
Increase/(decrease) in the allowance recognised in profit or loss	1 151	(310)
Carrying amount at the end of the period	2 372	1 932

Refer to note 9.2 for details regarding credit risk and the methodology for determining impairment.

Statutory receivables

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are not financial assets.

Workers compensation recoveries are related to the interim benefits receivable from employees pursuant to Section 32(3) of the *Return to Work Act 2014*. This receivable is recognised when the relevant employees' claims are rejected.

The net amount of GST receivable is included as a part of statutory receivables.

No impairment loss was recognised in relation to statutory receivables.

5.3. Inventories

	2025	2024
	\$'000	\$'000
Inventories held for resale - at cost		
Inventories held for resale - at cost	1 418	1 717
Total inventories held for resale - at cost	1 418	1 717
Inventories held for distribution at no or nominal amount		
Inventories held for distribution at no or nominal amount	653	847
Total inventories held for distribution at no or nominal amount	653	847
Total inventories	2 071	2 564

Inventories held for distribution (at no or nominal consideration) are measured at cost and adjusted when applicable for any loss of service potential. Inventories held for sale are measured at the lower of cost and their net realisable value.

Cost is assigned to high value, low volume inventory items on a specific identification of cost basis.

Cost for all other inventory is measured on the basis of the first-in, first-out method. Net realisable value is determined using the estimated sales proceeds less costs incurred in marketing, selling and distribution to customers.

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5.4. Useful life and depreciation of non-financial assets

Useful life

Depreciation and amortisation are calculated on a straight-line basis. Property, plant and equipment and intangible assets depreciation and amortisation are calculated over the estimated useful lives as follows:

Class of asset	Useful life (years)
<i>Property, plant and equipment</i>	
Buildings and improvements	5-189
Groundwater monitoring wells	47-50
Regulators and embankments	10-200
Park infrastructure	5-80
Patawalonga seawater circulation and Barcoo Outlet	15-100
Plant and equipment	3-50
Right-of-use buildings	8-12
Right-of-use plant and equipment	4
Right-of-use vehicles	3-5
Roads, tracks and trails	3-35
Salinity disposal schemes	6-100
Surface water monitoring network	5-120
Waste disposal stations	50
Sand pumping infrastructure	10-50
Leasehold improvements	12
Other	45-99
<i>Intangible assets</i>	
Externally acquired	5-10
Internally acquired	5-20
War services leases	45

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Depreciation and amortisation expenses are presented in the reconciliation tables in note 5.5 and 5.7.

Department for Environment and Water
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5.5. Property, plant and equipment by assets class

Property, plant and equipment comprises owned and right-of-use (leased) tangible assets. The assets presented below do not meet the definition of investment property.

	Land \$'000	Buildings & improvements \$'000	Park infrastructure \$'000	Roads, tracks & trails \$'000	Groundwater monitoring wells \$'000	Salinity disposal schemes \$'000
Carrying amount at 1 July 2024						
Acquisitions	338 597	77 038	38 309	33 936	102 929	46 370
Initial recognition	1 230	-	32	-	-	-
Assets received free of charge	-	-	138	-	-	956
Assets transferred for nil consideration	1 650	-	-	-	-	-
Disposals	(14 567)	(402)	(1 959)	(17)	-	-
Derecognition	-	-	-	-	-	-
Write-offs	-	(84)	(32)	(12)	-	-
Transfers to/(from) capital works in progress	-	23 620	13 137	5 284	-	-
Capital WIP - expensed in current period	-	-	-	-	-	-
Other changes	-	(234)	4 504	(2 072)	-	-
Subtotal:	(11 687)	22 900	15 820	3 183	-	956
Gains/(losses) for the period recognised in net result:						
Depreciation	-	(6 498)	(5 548)	(6 442)	(4 298)	(1 295)
Subtotal:	-	(6 498)	(5 548)	(6 442)	(4 298)	(1 295)
Gains/(losses) for the period recognised in other comprehensive income:						
Net revaluation increment/(decrement)**	-	(3 114)	-	19 204	-	13 202
Impairment loss	-	-	-	-	-	-
Carrying amount at 30 June 2025	326 910	90 326	48 581	49 881	98 631	59 233
Gross carrying amount						
Gross carrying amount	326 910	368 299	351 909	371 400	331 125	101 636
Accumulated depreciation	-	(277 973)	(303 328)	(321 519)	(232 494)	(42 403)
Carrying amount at the end of the period	326 910	90 326	48 581	49 881	98 631	59 233

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5.5. Property, plant and equipment (continued)

	Patawalonga seawater circulation \$'000	Sand pumping infrastructure \$'000	Surface water monitoring network \$'000	Waste disposal stations \$'000	Regulators and embankments \$'000	Plant & equipment \$'000
Carrying amount at 30 June 2024	36 733	21 489	9 435	13 568	145 893	16 833
Acquisitions	-	-	-	-	-	1 230
Initial recognition	-	-	31	-	-	19
Assets received free of charge	-	-	-	-	-	-
Assets transferred for nil consideration	-	-	(31)	-	-	(958)
Disposals	-	-	-	-	-	(39)
Derecognition	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-
Transfers to/(from) capital works in progress	-	-	124	-	2 590	3 019
Capital WIP - expensed in current period	-	-	-	-	-	-
Other changes	-	-	-	-	-	(1 772)
Subtotal:	-	-	124	-	2 590	1 499
Gains/(losses) for the period recognised in net result:						
Depreciation	(611)	(1 423)	(606)	(373)	(4 327)	(2 884)
Subtotal:	(611)	(1 423)	(606)	(373)	(4 327)	(2 884)
Gains/(losses) for the period recognised in other comprehensive income:						
Net revaluation increment/(decrement)**	9 490	-	-	859	74 928	-
Impairment loss	-	-	-	-	-	481
Carrying amount at 30 June 2025	45 612	20 066	8 953	14 054	219 084	15 929
Gross carrying amount						
Gross carrying amount	60 602	33 580	19 547	19 699	338 277	51 184
Accumulated depreciation	(14 990)	(13 514)	(10 594)	(5 645)	(119 193)	(35 255)
Carrying amount at the end of the period	45 612	20 066	8 953	14 054	219 084	15 929

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5.5. Property, plant and equipment (continued)

	Leasehold improvements \$'000	Other \$'000	Right-of-use buildings \$'000	Right-of-use vehicles \$'000	Capital work in progress \$'000	Total \$'000
Carrying amount at 30 June 2024						
Acquisitions	6 997	1 112	852	3 323	68 080	961 494
Initial recognition	-	-	-	1 781	50 519	54 792
Assets received free of charge	-	-	-	-	-	1 144
Assets transferred for nil consideration	-	-	-	-	-	1 650
Disposals	-	-	-	-	-	(17 934)
Derecognition	-	-	-	(3 675)	-	(39)
Write-offs	-	-	-	-	-	(3 675)
Transfers to/(from) capital works in progress	-	-	-	-	(47 774)	(128)
Capital WIP - expensed in current period	-	-	-	-	(2 683)	(2 683)
Other changes	-	-	-	(269)	-	157
Subtotal:	-	-	-	(2 163)	62	33 284
Gains/(losses) for the period recognised in net result:						
Depreciation	(1 825)	(4)	(183)	(1 160)	-	(37 477)
Subtotal:	(1 825)	(4)	(183)	(1 160)	-	(37 477)
Gains/(losses) for the period recognised in other comprehensive income:						
Net revaluation increment/(decrement)**	-	-	-	-	-	114 569
Impairment loss	-	-	-	-	-	481
Carrying amount at 30 June 2025	5 172	1 108	669	-	68 142	1 072 351
Gross carrying amount						
Gross carrying amount	21 837	1 867	1 218	-	68 142	2 467 232
Accumulated depreciation	(16 665)	(759)	(549)	-	-	(1 394 881)
Carrying amount at the end of the period	5 172	1 108	669	-	68 142	1 072 351

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5.5. Property, plant and equipment (continued)

	Land \$'000	Buildings & improvements \$'000	Park infrastructure \$'000	Roads, tracks & trails \$'000	Groundwater monitoring wells \$'000	Salinity disposal schemes \$'000
Carrying amount at 1 July 2023	330 333	58 016	24 947	22 466	104 078	35 555
Acquisitions	2 401	1 035	11	-	-	-
Initial recognition	-	-	-	244	-	-
Transfer between classes	-	-	-	-	-	-
Transferred in – NPWA 1972*	837	-	-	-	-	-
Assets transferred for nil consideration	(1 923)	(3 894)	(398)	(1 043)	-	-
Disposals	-	-	-	-	-	-
Transfers to/(from) capital works in progress	-	12 820	10 210	12 278	3 146	366
Impairment loss	-	-	-	-	-	-
Capital WIP - expensed in current period	-	-	-	-	-	-
Other changes	-	-	-	-	-	-
Subtotal:	1 315	9 961	9 823	11 479	3 146	366
Gains/(losses) for the period recognised in net result:						
Depreciation	-	(5 416)	(3 767)	(5 548)	(4 295)	(966)
Subtotal:	-	(5 416)	(3 767)	(5 548)	(4 295)	(966)
Gains/(losses) for the period recognised in other comprehensive income:						
Net revaluation increment/(decrement)	6 949	14 477	7 311	5 539	-	11 415
Impairment loss	-	-	(5)	-	-	-
Carrying amount at 30 June 2024	338 597	77 038	38 309	33 936	102 929	46 370
Gross carrying amount						
Gross carrying amount	338 597	360 791	337 955	373 990	331 125	76 531
Accumulated depreciation	-	(283 753)	(299 646)	(340 054)	(228 196)	(30 161)
Carrying amount at the end of the period	338 597	77 038	38 309	33 936	102 929	46 370

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5.5. Property, plant and equipment (continued)

	Patawalonga seawater circulation \$'000	Sand pumping infrastructure \$'000	Surface water monitoring network \$'000	Waste disposal stations \$'000	Regulators and embankments \$'000	Plant & equipment \$'000
Carrying amount at 1 July 2023	37 071	13 490	8 769	10 326	112 722	16 034
Acquisitions	-	-	-	-	-	965
Initial recognition	-	-	-	-	-	189
Transfer between classes	-	-	554	-	-	(554)
Transferred in – NPWA 1972*	-	-	-	-	-	-
Assets transferred for nil consideration	-	-	(93)	-	(11)	(870)
Disposals	-	-	-	-	-	(51)
Transfers to/(from) capital works in progress	276	-	632	-	11	4 957
Impairment loss	-	-	-	-	-	(512)
Capital WIP – expensed in current period	-	-	-	-	-	-
Other changes	-	-	-	-	-	-
Subtotal:	276	-	1 093	-	-	4 124
Gains/(losses) for the period recognised in net result:						
Depreciation	(614)	(648)	(427)	(278)	(3 219)	(3 325)
Subtotal:	(614)	(648)	(427)	(278)	(3 219)	(3 325)
Gains/(losses) for the period recognised in other comprehensive income:						
Net revaluation increment/(decrement)	-	8 647	-	3 520	37 196	-
Impairment loss	-	-	-	-	(806)	-
Carrying amount at 30 June 2024	36 733	21 489	9 435	13 568	145 893	16 833
Gross carrying amount						
Gross carrying amount	61 312	33 580	19 423	18 715	214 628	50 434
Accumulated depreciation	(24 579)	(12 091)	(9 988)	(5 147)	(68 735)	(33 601)
Carrying amount at the end of the period	36 733	21 489	9 435	13 568	145 893	16 833

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5.5. Property, plant and equipment (continued)

	Leasehold improvements	Other	Right-of-use plant and equipment	Right-of-use buildings	Right-of-use vehicles	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2023	8 822	1 116	28	1 035	2 410	82 221	869 439
Acquisitions	-	-	-	-	2 206	34 448	41 066
Initial recognition	-	-	-	-	-	-	433
Transfer between classes	-	-	-	-	-	-	-
Transferred in – NPWA 1972*	-	-	-	-	-	-	837
Assets transferred for nil consideration	-	-	-	-	-	-	(8 232)
Disposals	-	-	-	-	-	-	(51)
Transfers to/(from) capital works in progress	-	-	-	-	-	(44 696)	-
Impairment loss	-	-	-	-	-	-	(512)
Capital WIP - expensed in current period	-	-	-	-	-	(3 893)	(3 893)
Other changes	-	-	-	-	117	-	117
Subtotal:	-	-	-	-	2 323	(14 141)	29 765
Gains/(losses) for the period recognised in net result:							
Depreciation	(1 825)	(4)	(28)	(183)	(1 410)	-	(31 953)
Subtotal:	(1 825)	(4)	(28)	(183)	(1 410)	-	(31 953)
Gains/(losses) for the period recognised in other comprehensive income:							
Net revaluation increment/(decrement)	-	-	-	-	-	-	95 054
Impairment loss	-	-	-	-	-	-	(811)
Carrying amount at 30 June 2024	6 997	1 112	-	852	3 323	68 080	961 494
Gross carrying amount							
Gross carrying amount	21 836	1 867	-	1 571	6 236	68 080	2 316 671
Accumulated depreciation	(14 839)	(755)	-	(719)	(2 913)	-	(1 355 177)
Carrying amount at the end of the period	6 997	1 112	-	852	3 323	68 080	961 494

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5.5. Property, plant and equipment (continued)

Property, plant and equipment with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed.

Property, plant and equipment is recorded at fair value. Detail about DEW's approach to fair value is set out in note 9.1.

* Assets to the value of \$nil (2024: \$0.837 million) were transferred from the Department for Environment and Water (Administered) reporting entity following the proclamation of land parcel additions to existing National parks and reserves under the *National Parks and Wildlife Act 1972* and recognised as a transfer from the SA government as owner in the Statement of Changes in Equity.

** Independent valuations were performed for the DEW's Patawalonga seawater circulation and Barcoo outlet; Regulators and Embankments; Salinity Disposal Schemes; Waste Disposal Stations; Roads, Tracks and Trails asset. Total asset revaluation increment recognised of \$114.569 million in 2024-25 (2024: \$95.054 million).

Revaluation and Impairment

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Property, plant and equipment owned by DEW are non-cash generating assets that are specialised in nature and held for continual use of their service capacity. These assets are tested for impairment when indicators of impairment arise.

5.6. Property, plant and equipment leased by DEW

Right-of-use assets leased by DEW are measured at cost.

Short term leases of 12 months or less and low value leases where the underlying asset value is less than \$15 000 are not recognised as right of use assets.

Effective 1 April 2025, motor vehicle lease contractual arrangements with the South Australian Government Financing Authority (SAFA) Fleet are no longer accounted for under AASB 16 *Leases*. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use assets and lease liabilities up to 31 March 2025 were derecognised in accordance with the changes.

DEW has the following leases:

- One car park lease with Young St Auto Park. The lease term of 12 years begun on 1 May 2016, with the possibility for a further 5 year extension. This extension option has not been incorporated into the calculation for the lease liability.
- One building lease with Forestry SA for a site in Mt Gambier. The lease term of 5 years begun on 1 March 2022 for 5 years, with the possibility for a further 3 year extension.

The lease liabilities related to the right-of-use assets are disclosed in note 6.2. DEW's maturity analysis of its lease liabilities is disclosed in note 6.2. Cash flows related to leases are disclosed in note 7.2.

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5.7. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 Intangible Assets are expensed.

The useful lives of intangible assets are assessed to be either finite or indefinite. The amortisation period and the amortisation method for intangible assets are reviewed on an annual basis.

Internally developed intangible assets

DEW has capitalised the internal development of software for the MyWater and Asset Register and Management Information System (ARAMIS) software systems. In addition, certain costs have been capitalised in respect of the Water Connect Portal (Natural Resources Management Information System) and other software specific to DEW's core activities. Some intangibles are currently included in work in progress.

Externally developed intangible assets

Externally acquired computer software relates to the Aquarius water monitoring software.

Water licences

An intangible asset for water licences has been recognised. These licences relate to environmental water holdings and are held at cost.

The acquisition and/or transfer of water licences for environmental purposes is linked to the provisions of Intergovernmental Agreements to which South Australia is party to, is generally expensed when such expenditure is incurred.

No amortisation is applied to water licenses included in acquired intangible assets as these have been assessed as having an indefinite term of future economic benefits.

War Services leases

The revenue stream relates to various property leases that were offered by the Commonwealth Government to ex-service personnel with Australian War Service history. DEW negotiated a contract to purchase the right to this revenue stream from the Commonwealth Government in 2005-06. The revenue stream is being amortised in accordance with the expected life of the revenue stream and has been based on both the unexpired portion of the leases and the rate of extinguishment of the leases.

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5.7. Intangible assets (continued)

Intangible asset movement reconciliation schedule

	Internally developed	Externally acquired	War Services Leases	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2024	15 360	4 072	595	5 188	25 215
Acquisitions	-	-	-	1 347	1 347
Transfers from capital works in progress	552	95	-	(647)	-
Capital WIP - expensed in current period	-	-	-	(52)	(52)
Subtotal:	15 912	4 167	595	5 836	26 510
Gains/(losses) for the period recognised in net result:					
Amortisation	(3 075)	(488)	(22)	-	(3 585)
Subtotal:	(3 075)	(488)	(22)	-	(3 585)
Carrying amount at 30 June 2025	12 837	3 679	573	5 836	22 925

Gross carrying amount

Gross carrying amount	31 025	6 508	1 000	5 836	44 369
Accumulated amortisation	(18 188)	(2 829)	(427)	-	(21 444)
Carrying amount at the end of the period	12 837	3 679	573	5 836	22 925

	Internally developed	Externally acquired	War Services Leases	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2023	1 744	4 551	617	14 276	21 188
Acquisitions	-	-	-	5 276	5 276
Transfers from capital works in progress	14 364	-	-	(14 364)	-
Subtotal	16 108	4 551	617	5 188	26 464
Gains/(losses) for the period recognised in net result:					
Amortisation	(748)	(479)	(22)	-	(1 249)
Subtotal	(748)	(479)	(22)	-	(1 249)
Carrying amount at 30 June 2024	15 360	4 072	595	5 188	25 215

Gross carrying amount

Gross carrying amount	30 472	6 415	1 000	5 188	43 075
Accumulated amortisation	(15 112)	(2 343)	(405)	-	(17 860)
Carrying amount at the end of the period	15 360	4 072	595	5 188	25 215

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6. Liabilities

6.1. Payables

	2025 \$'000	2024 \$'000
<u>Current</u>		
Contractual payables	27 245	21 775
Accrued expenses	598	878
Statutory payables	74	37
Total current payables	27 917	22 690
 Total payables	 27 917	 22 690

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

Contractual payables

Contractual payables are normally settled within 15 days from the date the invoice is first received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents as well as statutory fees and charges.

6.2. Other financial liabilities

All other financial liabilities relate to lease liabilities. The current portion of financial liabilities is \$0.194 million (2024: \$1.373 million) and the non-current portion is \$0.549 million (2024: \$2.926 million).

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease or using the incremental borrowing rates provided by the Department of Treasury and Finance.

A maturity analysis of lease liabilities used on undiscounted gross cash flows is reported in the table below, and may therefore not total to the carrying amount/fair value of the financial instrument:

	2025 \$'000	2024 \$'000
Lease liabilities		
Up to 1 year	211	1 491
1 to 5 years	570	3 060
More than 5 years	-	63
	781	4 614

Department for Environment and Water
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6.3. Employee related liabilities

	2025 \$'000	2024 \$'000
Current		
Annual leave	10 852	10 435
Long service leave	1 616	2 028
Accrued salaries and wages	614	138
Skills and experience retention leave	924	910
Employment on-costs	2 914	3 417
Total current employee related liabilities	16 920	16 928
Non-current		
Long service leave	26 279	25 370
Employment on-costs	2 757	2 603
Total non-current employee related liabilities	29 036	27 973
Total employee related liabilities	45 956	44 901

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Apart from the long service liability, employee related liabilities are measured at nominal amounts.

Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability are expected to be paid within 12 months and are measured at the undiscounted amounts expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement of sick leave.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds remained at 4.25% for both 2024 and 2025.

The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions - including the long-term discount rate.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based on the average proportion of long service leave taken or paid over the last year.

Department for Environment and Water
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6.3. Employee related liabilities (continued)

Employment on-costs liabilities

Employment on-costs liabilities include payroll tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than to be paid on termination, affects the amounts of on-costs liabilities recognised as a consequence of long service leave liabilities.

DEW makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has remained at 44% for both 2024 and 2025. The average factor for the calculation of employer superannuation cost on-costs has increased from the 2024 rate of 11.5% to 12% in 2025. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year are immaterial. The impact on future periods is impracticable to estimate.

6.4. Contract liabilities

	2025	2024
	\$'000	\$'000
Grants and subsidies	7 095	10 792
Sales of goods and services	807	868
Total contract liabilities	7 902	11 660

Contract liabilities relate to the payments received from customers before the services are provided. Such advance payments have been made at the discretion of the customer, and therefore do not result in the contract having a significant financing component.

Contract liabilities associated with grants and subsidies relate to funding from the Commonwealth for the South Australian Floodplain Integrated Infrastructure Program (SARFIIP). The funding for which a contract liability has been recognised relates to revenue received for capital funding for the construction of assets that are retained by DEW (refer to note 3.3).

Contract liabilities for sales of goods and services relate to admissions and guided tours. Bookings made in advance are recognised as contract liabilities until the service has been provided (refer to note 3.5).

Revenue totalling \$8.662 million was recognised in 2024-25 (2024: \$3.963 million) that was included in contract liabilities at 1 July 2024. No revenue related to adjustments to prices for performance obligations satisfied or partially satisfied in prior periods.

Expected realisation of contract liabilities as revenue

	2025-26	2026-27	Total
	\$'000	\$'000	\$'000
Revenue expected to be recognised	7 905	-	7 902

All performance obligations are expected to be recognised in 2025-26.

Department for Environment and Water
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6.5. Provisions

	2025 \$'000	2024 \$'000
<u>Current</u>		
Provision for workers compensation	1 004	740
Additional compensation provisions	8	7
Total current provisions	1 012	747
<u>Non-current</u>		
Provision for workers compensation	3 506	2 297
Additional compensation provisions	146	138
Total non-current provisions	3 652	2 435
Total provisions	4 664	3 182
	2025 \$'000	2024 \$'000
Reconciliation of workers compensation (statutory)		
Carrying amount at the beginning of the period	3 037	5 804
Reductions arising from payments	(876)	(339)
Additional provisions recognised	1 185	828
Increases/(decreases) resulting from remeasurement	1 164	(3 256)
Carrying amount at the end of the period	4 510	3 037
Movement in additional compensation provision		
Carrying amount at the beginning of the period	145	262
Additional provisions recognised	40	9
Increases resulting from remeasurement	(31)	(126)
Carrying amount at the end of the period	154	145

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

DEW is responsible for the payment of workers compensation claims.

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For the year ended 30 June 2025

6.6. Other non-financial liabilities

	2025	2024
	\$'000	\$'000
<u>Current</u>		
Accommodation incentive	2 112	2 112
Unearned revenue	808	969
Deposits held for the disposal of Crown Land	249	231
Other	347	1 109
Total current other liabilities	3 516	4 421
<u>Non-current</u>		
Accommodation incentive	3 871	5 983
Funds held for the Confined Well Rehabilitation Scheme	465	465
Unearned revenue	2 102	2 130
Total non-current other liabilities	6 438	8 578
Total other non-financial liabilities	9 954	12 999

Accommodation incentive liabilities relate to the office accommodation arrangements with DIT described in note 4.2. DIT has provided a range of incentives including a fit-out free of charge and cash back. The benefit of this incentives is spread over the accommodation term so that each year reported accommodation expenses reflect the economic substance of the office accommodation arrangements and related benefits provided.

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7. Other disclosures

7.1. Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

7.2. Cash flow

	2025	2024
	\$'000	\$'000
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	77 017	40 088
Add / (less) non-cash items		
Depreciation and amortisation	(41 062)	(33 202)
Capital work-in-progress write-offs and asset write-offs	(2 863)	(3 893)
Impairment of non-current assets	481	(512)
Gain on disposal of non-current assets	39	64
Assets transferred for nil consideration	(17 934)	(8 232)
Other asset related adjustments	2 972	514
Supplies and services not requiring cash	(6 612)	(6 955)
Asset received free of charge	2 745	-
Resources received free of charge	6 980	6 955
Movement in assets and liabilities		
Increase/(decrease) in receivables	10 382	1 687
Increase/(decrease) in inventories	(493)	421
(Increase)/decrease in payables	(3 222)	(80)
(Increase)/decrease in employee benefits	(1 404)	(2 029)
(Increase)/decrease in provisions	(1 482)	2 884
(Increase)/decrease in contract liabilities	3 761	(1 240)
(Increase)/decrease in other liabilities	3 045	1 896
Net result	32 350	(1 634)

Total cash outflow for leases was \$1.453 million (2024: \$1.740 million).

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7.3. South Australian Heritage Fund

The South Australian Heritage Fund was established under the *Heritage Places Act 1993* (the Act) to conserve places of heritage value. The Act requires proper accounts to be kept of the receipts and payments from the Fund. The revenues, expenses, assets, liabilities, changes in equity and cash flows of the Fund are disclosed below. It is noted that these amounts also form part of and are incorporated within DEW's financial statements. When incorporating these amounts into DEW's financial statements all transactions between the Fund and DEW have been eliminated. No activity has occurred within the Fund during 2024-25 or 2023-24.

Statement of Financial Position

as at 30 June 2025

	2025 \$'000	2024 \$'000
Assets		
Cash and cash equivalents	348	348
Total assets	348	348
Total assets	348	348
Net assets	348	348
Equity		
Retained earnings	348	348
Total equity	348	348

Statement of Changes in Equity

for the year ended 30 June 2025

	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2023	348	348
Net result for 2023-24	-	-
Balance at 30 June 2024	348	348
Net result for 2024-25	-	-
Balance at 30 June 2025	348	348

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

7.4. General Reserves Fund

The General Reserves Fund (the Fund) was established under section 45 of the *National Parks and Wildlife Act 1972* (the Act) to perform duties in relation to the development and management of reserves. Reserves include any national park, conservation park, game reserve, recreation park or regional reserve constituted under the Act. The functions of the Fund are to undertake programs that are directed to achieving the objectives prescribed in section 37 of the Act, through the operation of a Fund account. The Fund provisions are used as the mechanism to provide expanded visitor facilities and services to the park. The Act requires proper accounts to be kept of the receipts and payments from the Fund. The revenues, expenses, assets, liabilities, changes in equity and cash flows of the Fund are disclosed below. It is noted that these amounts also form part of and are incorporated within DEW's financial statements. When incorporating these amounts into DEW's financial statements all transactions between the Fund and DEW have been eliminated.

Statement of Comprehensive Income
for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
Income		
Fees and charges	107	172
Sale of goods and services	18 487	17 830
Interest	115	96
Other income	1 590	1 679
Total income	20 299	19 777
Expenses		
Grants and subsidies	20 299	19 777
Total expenses	20 299	19 777
Net result	-	-

Statement of Financial Position
as at 30 June 2025

	2025 \$'000	2024 \$'000
Assets		
Cash and cash equivalents	1 686	2 286
Receivables	1 539	1 161
Total current assets	3 225	3 447
Total assets	3 225	3 447
Liabilities		
Payables	9	-
Contract liabilities	936	864
Unearned revenue	15	318
Total current liabilities	960	1 182
Total liabilities	960	1 182
Net assets	2 265	2 265
Equity		
Retained earnings	2 265	2 265
Total equity	2 265	2 265

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

7.4. General Reserves Fund (continued)

Statement of Changes in Equity

for the year ended 30 June 2025

	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2023	2 265	2 265
Net result for 2023-24	-	-
Balance at 30 June 2024	2 265	2 265
Net result for 2024-25	-	-
Balance at 30 June 2025	2 265	2 265

Statement of Cash Flows

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
Cash flows from operating activities		
<u>Cash inflows</u>		
Fees, charges, sales and other income	19 575	19 795
Interest received	114	96
<u>Cash outflows</u>		
Payments of grants and subsidies	(20 289)	(19 629)
Net cash provided by operating activities	(600)	262
Net (decrease)/increase in cash and cash equivalents	(600)	262
Cash and cash equivalents at the beginning of the reporting period	2 286	2 024
Cash and cash equivalents at the end of the reporting period	1 686	2 286

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

8. Outlook

8.1. Unrecognised commitments

Commitments include operating, capital and outsourcing arrangements arising from contractual sources and are disclosed at their nominal value.

Contractual commitments to acquire property, plant and equipment

	2025	2024
	\$'000	\$'000
Within one year	6 401	18 143
Later than one year but not longer than five years		477
Total contractual commitments to acquire property, plant and equipment	6 401	18 620

DEW's property, plant and equipment commitments include works for Water Infrastructure, facility upgrades and other capital works for the Adelaide Botanic Gardens and various national parks and visitor precincts such as Kangaroo Island, Cleland Wildlife Park, Deep Creek, Glenithorne National Park, Flinders Ranges and other DEW projects.

Other contractual commitments

	2025	2024
	\$'000	\$'000
Within one year	7 311	33 350
Later than one year but not longer than five years	14 995	20 832
Total other contractual commitments	22 306	54 182

DEW's other contractual commitments are for:

- memoranda of administrative arrangements with DIT for accommodation
- contribution to the Murray-Darling Basin Authority.

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

8.2. Contingent assets and liabilities

Floods in 2022-23 caused damage to assets owned by DEW along the River Murray and an insurance claim is pending full settlement through SAFA. The claim has not been finalised as at 30 June 2025.

8.3. Impact of standards not yet effective

DEW have assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective. DEW does not expect there will be any material impacts on the financial statements once adopted.

No Australian Accounting Standards have been early adopted.

8.4. Events after the reporting period

There were no events that occurred after the reporting period for the year ended 30 June 2025.

9. Measurement and risk

9.1. Fair value

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value (that is the amount recorded by the transferor public authority immediately prior to the restructure).

Minor assets with an individual value of less than \$10 000 are expensed in the Statement of Comprehensive Income at the time of acquisition, with the exception of network assets which includes Roads, Tracks and Trails, Park Infrastructure and Groundwater Monitoring Wells asset due to the significant number and long useful lives of these assets. These assets have been recognised in the Statement of Financial Position regardless of their initial cost of acquisition.

Revaluation

Property, plant and equipment, other than right-of-use assets, is subsequently measured at fair value after allowing for accumulated depreciation.

The revaluation process is reviewed by the Chief Finance Officer each year.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

9.1. Fair value (continued)

For all property, plant and equipment assets that have been subject to an independent revaluation both the replacement cost and the associated accumulated depreciation have been presented on a gross basis.

Independent valuations were performed on the following classes in 2024-25:

- Roads, Tracks and Trails (Via Data Dictionary)
- Salinity Disposal Schemes
- Patawalonga seawater circulation and Barcoo outlet
- Waste Disposal Stations
- Regulators and Embankments

The above revaluations were undertaken by Certified Practicing Valuer, Mr Simon O'Leary AAPI CPV of CBRE Valuations Pty Ltd and applied as at 30 June 2025. Asset useful lives were also reviewed.

For roads, tracks and trails, the Data Dictionary model calculates a value for an asset based on description, grade / composition, condition and size / quantity. The model value is adjusted by a locality factor to take into account climatic conditions. The Data Dictionary model is contained within DEW's ARAMIS software system.

There is no active market for salinity disposal schemes, Patawalonga seawater circulation, waste disposal stations and regulator and embankment assets, the fair value of these assets was determined by using the cost approach to establish the current gross replacement cost to construct a modern equivalent asset. Current replacement costs were sourced from the department's costings, market related evidence, and current construction costing publications as adopted across the valuation industry. All replacement costs were based on modern equivalent assets and included all costs directly attributable to bringing the asset to working condition for its intended use including survey and design, materials, labour rates, project overheads, site establishment and professional fees.

The following table lists details of asset classes subject to independent revaluations:

Class of asset	Date of last independent revaluation	Name of Valuer	Fair Value Input level	Fair Value Approach
Land	30 June 2024	Office of the Valuer-General	3	Market
Buildings and improvements (data dictionary & unique assets)	1 July 2021	Valcorp Aust. Pty Ltd	3	Cost
Park infrastructure (data dictionary & unique assets)	1 July 2021	Valcorp Aust. Pty Ltd	3	Cost
Roads, tracks and trails	30 June 2025	CBRE Valuation and Advisory Services	3	Cost
Groundwater monitoring wells	30 June 2023	Public Private Property Pty Ltd	3	Cost
Salinity disposal schemes	30 June 2025	CBRE Valuation and Advisory Services	3	Cost
Patawalonga seawater circulation and Barcoo outlet	30 June 2025	CBRE Valuation and Advisory Services	3	Cost
Sand pumping infrastructure	30 June 2024	Jones Lang LaSalle Inc.	3	Cost
Surface water monitoring network	30 June 2023	Valcorp Aust. Pty Ltd	3	Cost
Waste disposal stations	30 June 2025	CBRE Valuation and Advisory Services	3	Cost
Regulators and embankments	30 June 2025	CBRE Valuation and Advisory Services	3	Cost

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

9.1. Fair value (continued)

Fair value hierarchy

DEW classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

- Level 1 – traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 – not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.
- Level 3 – not traded in an active market and are derived from unobservable inputs.

The fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purposes. DEW categorises non-financial assets measured at fair value at level 3 which are all recurring. There are no non-recurring fair value measurements.

DEW's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period. During 2024-25, no transfers occurred.

Heritage assets

Heritage assets are recognised in the Statement of Financial Position as part of the aggregate value of relevant asset classes. Certain heritage assets and works of art that are unique due to their historical or cultural interest are not depreciated due to their long and indeterminate useful lives. Heritage assets that provide a functional service are depreciated and are recorded at fair value

Land

Land primarily comprising National, Conservation and Recreation Parks and Wilderness Protection Areas and Reserves, generally has restrictions on use imposed by statute or regulation. These restrictions have been taken into account by the independent valuers when determining fair value.

DEW is also custodian of unallotted (unalienated) Crown Land, by virtue of its responsibilities under the *Crown Land Management Act 2009*. This land is considered to be administered on behalf of the Crown and is recognised in the Administered Statement of Financial Position. Land dedicated to the Minister and land held by the Minister, either as freehold or reverted land is also recognised as administered land.

9.2. Financial instruments

Financial risk management

Risk management is managed by DEW's corporate services section. Departmental risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

DEW's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

Liquidity risk

DEW is funded principally from appropriations by the SA Government. DEW works with DTF to determine the cash flows associated with its government-approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

9.2. Financial instruments (continued)

Credit risk

DEW has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by DEW.

Impairment of financial assets

DEW uses a combined approach to impairing contractual receivables. DEW considers receivables that are impaired individually and then applies an allowance matrix to measure the expected credit loss of receivables from the remaining non- government debtors. These comprise of a large number of small balances. Invoices worth \$1.904 million (2024: \$1.599 million) have not been included in the ECL model calculation. These invoices have unique circumstances and have been impaired separately. This amount, together with the ECL calculation below is included in impairment of receivables in note 5.2.

To measure the expected credit losses, receivables are grouped based on shared risk characteristics and the days past due. When estimating expected credit loss, DEW considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on DEW's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which DEW is exposed to credit risk.

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor.

The following table provides information about the exposure to credit risk and ECL for non-government debtors.

	Debtor gross carrying amount \$'000	Loss %	Lifetime expected losses \$'000
Current (not past due)	2 598	-	6
1 - 30 days past due	201	1	1
31 - 60 days past due	300	2	6
61 - 90 days past due	382	2	7
More than 90 days past due	945	41	388
Loss allowance	4 426	-	408

Loss rates are based on actual history of credit loss, these rates have been adjusted to reflect differences between previous economic conditions, current conditions and DEW's view of the forecast economic conditions over the expected life of the receivables.

Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

Department for Environment and Water
Notes to and forming part of the financial statements
For the year ended 30 June 2025

9.2. Financial instruments (continued)

Contractual receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with DEW and a failure to make contractual payments for a period of greater than 90 days past due.

Cash

DEW considers that its cash and cash equivalents have low credit risk based on the external credit ratings of the counterparties and therefore the expected credit loss is nil.

Market risk

DEW does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. DEW does not undertake any hedging in relation to interest or foreign currency risk and manages its risk as per the government's risk management strategy articulated in TI 23 *Management of Foreign Currency Exposures*.

There have been no changes in risk exposure since the last reporting period.

Categorisation of financial instruments

Details of the material accounting policy information and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset/financial liability note.

Classification of Financial Instruments

DEW measures all financial instruments at amortised cost.

Receivables and payables at amortised cost are \$11.443 million (2024: \$6.408 million) and \$27.789 million (2024: \$22.213 million) respectively.

Maturity analysis of financial instruments

All financial assets and liabilities are measured at amortised cost with the exception of lease liabilities for right of use assets. Lease liabilities for right of use assets are measured at present value of future cash flows using either the interest rate implicit in the lease (where it is readily determined) or the incremental borrowing rates provided by the Department of Treasury and Finance.

Statutory receivables and payables

Amounts relating to statutory receivables and payables (e.g. Commonwealth taxes etc) and prepayments are not considered as financial assets or liabilities.

**Department for Environment and Water Administered
(DEW)**

Administered Financial Statements

For the year ended 30 June 2025

Department for Environment and Water Administered
Certification of the Administered Financial Statements
for the year ended 30 June 2025

We certify that the:

- Administered financial statements for the Department for Environment and Water Administered:
 - are in accordance with the accounts and records of the department;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the department at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Department for Environment and Water Administered for the financial year over its financial reporting and its preparation of administered financial statements have been effective.



Ben Bruce

Chief Executive

24 November 2025



Shaun O'Brien

Chief Financial Officer

24 November 2025

Department for Environment and Water Administered
Statement of Administered Comprehensive Income
for the year ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Administered income			
Appropriation	A2.1	30 275	21 632
Fees and charges	A2.2	80 962	78 023
Grants		354	343
Income associated with joint operation	A5.2	4 095	5 050
Interest	A2.3	726	702
Assets received free of charge	A2.4	8 083	5 232
Net gain from the disposal of non-current assets	A2.5	985	-
Intra-government transfers	A2.6	6 614	4 855
Impairment gain on receivables		353	-
Other income		48	25
Total administered income		132 495	115 862
Administered expenses			
Employee related expenses		437	418
Supplies and services		1 680	1 282
Grants and subsidies	A3.1	15 632	11 808
Intra-government transfers	A3.2	102 029	88 923
Net loss from the disposal of non-current assets	A2.5	-	103
Expenses associated with joint operation	A5.2	12 455	12 171
Payments to the Consolidated account		2 038	2 790
Impairment loss on receivables		-	536
Total administered expenses		134 271	118 031
Net result		(1 776)	(2 169)
Other comprehensive income			
<i>Items that will not be reclassified to net result:</i>			
Changes in property, plant and equipment asset revaluation surplus	A4.1	-	156 760
Total other comprehensive income		-	156 760
Total comprehensive result		(1 776)	154 591

The accompanying notes form part of these financial statements.

Department for Environment and Water Administered
Statement of Administered Financial Position
as at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Administered current assets			
Cash and cash equivalents	A7.1	25 560	26 132
Receivables	A5.1	2 546	3 173
Total current assets		28 106	29 305
Administered non-current assets			
Property, plant and equipment	A4.1	1 707 804	1 567 711
Intangibles	A5.2	184 701	183 712
Total non-current assets		1 892 505	1 751 423
Total assets		1 920 611	1 780 728
Administered current liabilities			
Payables	A6.1	2 699	4 221
Total current liabilities		2 699	4 221
Total liabilities		2 699	4 221
Net assets		1 917 912	1 776 507
Administered equity			
Asset revaluation surplus		762 240	619 059
Retained earnings		1 155 672	1 157 448
Total equity		1 917 912	1 776 507

The accompanying notes form part of these financial statements.

Department for Environment and Water Administered
Statement of Administered Cash Flows
for the year ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Cash flows from operating activities			
<u>Cash inflows</u>			
Appropriation		30 275	21 632
Fees and charges		81 937	75 993
Receipts from grants		354	343
Intra-government transfers		6 614	4 855
Interest received		730	693
Other receipts		48	25
<u>Cash outflows</u>			
Employee related payments		(437)	(418)
Payments for supplies and services		(1 678)	(1 287)
Payments of grants and subsidies		(16 404)	(10 793)
Intra-government transfers		(102 029)	(88 923)
Payments to the Consolidated account		(2 789)	(5 691)
Net cash used in operations	A7.1	(3 379)	(3 571)
Cash flows from investing activities			
<u>Cash inflows</u>			
Proceeds from the sale of property, plant and equipment	A2.5	2 807	3 609
Net cash from investing activities		2 807	3 609
Net increase in cash and cash equivalents		(572)	38
Cash and cash equivalents at the beginning of the period		26 132	26 094
Cash and cash equivalents at the end of the period	A7.1	25 560	26 132

The accompanying notes form part of these financial statements.

Department for Environment and Water Administered
Statement of Income and Expenses attributable to Administered Activities
for the year ended 30 June 2025

Activities - refer note A1	Crown Lands		Minister's Other Payments		Special Acts Allocation	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered income						
Appropriation	-	-	17 777	18 173	435	433
Fees and charges	106	9	-	-	-	-
Grants	-	-	-	-	-	-
Income associated with joint operation	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Assets received free of charge	8 083	5 232	-	-	-	-
Net gain from the disposal of non-current assets	985	-	-	-	-	-
Intra-government transfers	-	-	1 500	-	-	-
Impairment gain on receivables	-	-	-	-	-	-
Other income	-	-	-	-	-	-
Total administered income	9 174	5 241	19 277	18 173	435	433
Administered expenses						
Employee related expenses	-	-	-	-	437	418
Supplies and services	1 243	543	-	-	-	-
Grants and subsidies	-	-	9 649	8 718	-	-
Intra-government transfers	-	-	9 625	9 420	-	-
Net loss from disposal of non-current assets	-	103	-	-	-	-
Expenses associated with joint operation	-	-	-	-	-	-
Payments to the Consolidated account	2 018	2 770	-	-	-	-
Impairment loss on receivables	-	(7)	-	-	-	-
Total administered expenses	3 261	3 409	19 274	18 138	437	418
Net Result	5 913	1 832	3	35	(2)	15

Department for Environment and Water Administered
Statement of Income and Expenses attributable to Administered Activities
for the year ended 30 June 2025

Activities - refer note A1	Landscape Priorities					
	Landscape Admin Fund		Fund		Qualco Sunlands	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Administered income						
Appropriation	12 023	2 986	-	-	20	20
Fees and charges	81 079	78 014	-	-	-	-
Grants	-	-	-	-	-	-
Income associated with joint operation	-	-	-	-	-	-
Interest	366	353	156	151	-	-
Assets received free of charge	-	-	-	-	-	-
Net gain from disposal of non-current assets	-	-	-	-	-	-
Intra-government transfers	-	-	5 111	4 855	-	-
Impairment gain on receivables	353	-	-	-	-	-
Other income	-	-	-	-	20	25
Total administered income	93 821	81 353	5 267	5 006	40	45
Administered expenses						
Employee related expenses	-	-	-	-	-	-
Supplies and services	108	470	-	-	-	-
Grants and subsidies	-	-	5 963	3 022	20	20
Intra-government transfers	92 404	79 503	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Expenses associated with joint operation	-	-	-	-	-	-
Payments to the Consolidated account	-	-	-	-	20	20
Impairment loss on receivables	-	543	-	-	-	-
Total administered expenses	92 512	80 516	5 963	3 022	40	40
Net Result	1 309	837	(696)	1 984	-	5

Department for Environment and Water Administered
Statement of Income and Expenses attributable to Administered Activities
for the year ended 30 June 2025

Activities - refer note A1	SA Drought Resilience		Pastoral Board		National Action Plan for Salinity and Water Quality	
	Fund				Quality	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Administered income						
Appropriation	-	-	14	14	-	-
Fees and charges	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Income associated with joint operation	-	-	-	-	-	-
Interest	177	173	9	8	2	2
Assets received free of charge	-	-	-	-	-	-
Net gain from disposal of non-current assets	-	-	-	-	-	-
Intra-government transfers	-	-	-	-	-	-
Impairment gain on receivables	-	-	-	-	-	-
Other income	-	-	-	-	4	-
Total administered income	177	173	23	22	6	2
Administered expenses						
Employee related expenses	-	-	-	-	-	-
Supplies and services	1	-	12	-	-	-
Grants and subsidies	-	-	-	-	-	-
Intra-government transfers	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Expenses associated with joint operation	-	-	-	-	-	-
Payments to the Consolidated account	-	-	-	-	-	-
Impairment loss on receivables	-	-	-	-	-	-
Total administered expenses	1	-	12	-	-	-
Net Result	176	173	11	22	6	2

Department for Environment and Water Administered
Statement of Income and Expenses attributable to Administered Activities
for the year ended 30 June 2025

Activities - refer note A1	Consumer							
	National Landcare		Advocacy Research		DEW Corporate		Total	
	Program		Fund		Admin Items			
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Administered income								
Appropriations	-	-	6	6	-	-	30 275	21 632
Fees and charges	-	-	-	-	(223)	-	80 962	78 023
Grants	-	-	354	343	-	-	354	343
Income associated with joint operation	-	-	-	-	4 095	5 050	4 095	5 050
Interest	16	15	-	-	-	-	726	702
Assets received free of charge	-	-	-	-	-	-	8 083	5 232
Net gain from disposal of non-current assets	-	-	-	-	-	-	985	-
Intra-government transfers	-	-	3	-	-	-	6 614	4 855
Impairment gain on receivables	-	-	-	-	-	-	353	-
Other income	-	-	24	-	-	-	48	25
Total administered income	16	15	387	349	3 872	5 050	132 495	115 862
Administered expenses								
Employee related expenses	-	-	-	-	-	-	437	418
Supplies and services	-	-	313	274	3	(5)	1 680	1 282
Grants and subsidies	-	-	-	48	-	-	15 632	11 808
Intra-government transfers	-	-	-	-	-	-	102 029	88 923
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	103
Expenses associated with joint operation	-	-	-	-	12 455	12 171	12 455	12 171
Payments to the Consolidated account	-	-	-	-	-	-	2 038	2 790
Impairment loss on receivables	-	-	-	-	-	-	-	536
Total administered expenses	-	-	313	322	12 458	12 166	134 271	118 031
Net Result	16	15	74	27	(8 586)	(7 116)	(1 776)	(2 169)

The above statement should be read in conjunction with the accompanying notes

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A1. About the Department for Environment and Water Administered

The activities of the administered items are:

Crown Lands

Crown Lands is comprised of an account established by the Treasurer of South Australia to record receipts and payments associated with the sale of Crown land and other surplus South Australian government land and property. The net revenues from these sales are returned to the DTF Consolidated Account.

Minister's Other Payments

DEW receives appropriation and funding provisions for administered items that it transfers out as grants and subsidies and intra-government transfers.

Grants and subsidies payments of \$9.649 million (2024: \$8.718 million) approved by the Minister were made to community organisations, associations and local government in 2024-25. This includes grants made to Zoos SA \$7.703 million (2024: \$6.819 million) and Adelaide City Council \$1.946 million (2024: \$1.899 million).

Intra-government transfers of \$9.625 million (2024: \$9.420 million) approved by the Minister were made to SA government entities in 2024-25. This includes transfers to South Eastern Water Conservation and Drainage Board \$2.775 million (2024: \$2.726 million); Coast Protection Fund \$0.613 million (2024: \$0.609 million); and Stormwater Management Authority \$6.237 million (2024: \$6.085 million).

Special Acts Allocation

This item comprises salary and allowance payments for the Minister for Climate, Environment and Water.

Landscape Administration Fund

The Landscape Administration Fund (LAF) was established pursuant to section 90 of the *Landscape South Australia Act 2019* (Landscape SA Act) to receive and disburse fees, levies and other monies authorised by the Landscape SA Act.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A1. About the Department for Environment and Water Administered (continued)

Regional Landscape Boards and Green Adelaide

The regional landscape boards were established pursuant to subsection 13(1) of the Landscape SA Act. The Green Adelaide board was established pursuant to subsection 12(1) of the Landscape SA Act.

DEW administers various revenues and expenses on account of the regional landscape boards and Green Adelaide through the LAF.

Specific provisions of the Landscape SA Act require that the following revenues be paid into the LAF prior to being applied for the purposes of the Landscape SA Act:

- government appropriations (controlled and administered funding allocated in respect of the regional landscape boards and Green Adelaide)
- land levies
- water levies
- penalties relating to water levies
- expiation fees and other penalties.

(i) Government appropriations

DEW receives recurrent funding, which is administered through the LAF and provided to regional landscape boards to support business operations and the administration of the Landscape SA Act. The funding is subsequently paid to regional landscape boards pursuant to subsection 90(4) of the Landscape SA Act.

	2025	2024
	\$'000	\$'000
Regional Landscape Board		
Alinytjara Wilurara Landscape Board	1 325	1 293
Kangaroo Island Landscape Board	1 325	1 293
South Australian Arid Lands Landscape Board	410	400
	3 060	2 986

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A1. About the Department for Environment and Water Administered (continued)

(ii) Land levies

Inside Council Areas

Land Levies are collected from constituent councils under section 66 of the Landscape SA Act. The levies are subsequently paid to regional landscape boards and Green Adelaide pursuant to subsection 90(4) of the Landscape SA Act.

Outside Council Areas

Land levies are collected from persons who occupy land outside of council areas under section 71 of the Landscape SA Act. The levies are subsequently paid to regional landscape boards pursuant to subsection 90(4) of the Landscape SA Act.

(iii) Water levies

Water levies are collected for prescribed water resources under section 76 of the Landscape SA Act. The levies are subsequently paid to the regional landscape boards and Green Adelaide pursuant to subsection 90(4) of the Landscape SA Act.

(iv) Penalties

Penalties declared in relation to the unauthorised or unlawful taking or use of water were raised pursuant to section 88 of the Landscape SA Act.

(v) Expiation fees and other penalties

Expiation fees and penalties are recovered in respect of offences against the Landscape SA Act (that is for unlawful possession of animals or plants).

Landscape Priorities Fund

The Landscape Priorities Fund was established under section 93 of the Landscape SA Act and receives annual revenue from the Green Adelaide Board. The contribution from the Green Adelaide Board is determined under subsection 89(1) of the Landscape SA Act and is a gazetted percentage of the total land and water levies received by the Board in a financial year. The 15% rate remained unchanged in 2024-25. Payments from the fund are made in accordance with section 93(5) of the Landscape SA Act.

National Action Plan for Salinity and Water Quality

The National Action Plan (NAP) was a bilateral agreement between the Commonwealth and SA Governments signed in 2001 providing funds to address issues associated with salinity and water quality in priority regions in South Australia. Funding for NAP ceased on 30 June 2008 with the majority of projects completed by 31 December 2009. DEW received approval from the Commonwealth to use the funds in 2024-25 to modernise South Australia's threatened species schedules and to adopt and implement the Common Assessment Method. Expenditure authority from the DTF for 2024-25 was declined, and DEW is currently seeking appropriate expenditure approvals from the DTF to use these funds in 2025-26.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A1. About the Department for Environment and Water Administered (continued)

Qualco Sunlands

The Ground Water (Qualco-Sunlands) Control Act 2000 established a scheme managed by a Trust to prevent, and reverse, the salinisation and water logging of horticultural land due to irrigation induced factors. Upon request from the Trust, DEW provides a temporary grant, sourced from the DTF, to carry out the specified works. The Trust facilitates the required work, and recharges irrigators for the work undertaken. Once fully collected, the Trust returns the temporary funds to DEW for on-passing back to the DTF.

SA Drought Resilience Fund

The South Australian Drought Resilience Fund (The Fund) was established pursuant to the Commonwealth's Water for Fodder program. The Fund received revenue from Southern Murray-Darling Basin irrigators in exchange for the transfer of South Australian water allocations in accordance with the Water for Fodder program. The Fund will be applied by the Minister towards programs and measures to build the resilience of River Murray water users and environment to withstand drought and longer term climate change, or improve the adequacy, security and quality of the State's water supply from the River Murray.

Pastoral Board

The Pastoral Board is responsible for the administration of the *Pastoral Land Management and Conservation Act 1989*. The Board provides advice to the Minister on the policies that should govern the administration of pastoral land.

Consumer Advocacy Research Fund

The Consumer Advocacy Research Fund (CARF) was established under section 87 of the *Water Industry Act 2012* (the Act). The purpose of the CARF is to support research or advocacy projects that promote the interests of water consumers with a disability, consumers on a low income, consumers who are located within a regional area of the state; or to support projects that advance the interests of consumers from an advocacy perspective.

The Minister's powers and functions under the Act, specifically associated with CARF, are set out in section 87 of the Act. The CARF consists of \$0.354 million in 2024-25 (indexed annually), paid on an annual basis from licence fees payable by water entities under section 24 of the Act.

Adelaide Dolphin Sanctuary Fund

The Adelaide Dolphin Sanctuary Fund was established under the *Adelaide Dolphin Sanctuary Act 2005* to:

- protect the dolphin population of the Port Adelaide River Estuary and Barker Inlet
- protect the natural habitat of the Dolphin population.

The Adelaide Dolphin Sanctuary Fund did not incur any material income or expenditure transactions for the current or prior periods and has therefore not been disclosed as part of the Statement of Income and Expenses.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A1.1. Administered item's financial arrangements

The financial activities of the administered items are conducted through a number of deposit accounts with DTF pursuant to the *Public Finance and Audit Act 1987*.

DEW conducts a large number of activities directed towards meeting the administered items objectives and responsibilities as specified in the legislation and/or other authoritative documentation that establishes the administered items. Many of the administered items, in accordance with the Acts, have delegated certain functions to officers within DEW, who provide technical and administrative support including the use of plant and equipment, office accommodation and various administrative services. The cost of the services provided that can be identified with the activities of the administered items and can be measured reliably are met by the administered items. Other support services that are not identifiable and/or cannot be measured reliably are provided free of charge and have not been recognised in the Administered financial statements.

A1.2. Basis of preparation and accounting policies

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.1. DEW applies the same accounting policies to the administered financial statements as set out in the notes to DEW's financial statements. Deviations from these policies are as follows:

Property, plant and equipment

The fair value approach of land in the Pastoral Land class is carried at cost and is not subject to revaluation.

Employee benefits

In general, administered items utilise the services of contractors or DEW employees rather than recruiting and appointing employees in their own right. In the majority of cases, the services provided by DEW employees are provided free of charge. If, however, the services provided by DEW employees are directly attributable to the activities of an administered item and can be reliably measured, the services are charged to the administered item on a fee for service (cost recovery) basis. The liability for employee benefits arising from services rendered by DEW employees is not recognised in the administered financial statements as DEW is obligated to pay employees for services provided. Accordingly, employee benefits are recognised in DEW's financial statements. Employee benefits disclosed in the schedule of expenses and income relate to the Minister's salary.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A1.3. Budget performance

The budget performance table compares DEW's outcomes against budget information presented to Parliament (2024-25 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Statement of Administered Comprehensive Income				
Appropriation		30 835	30 275	(560)
Fees and charges		80 458	80 962	504
Grants		-	354	354
Income associated with joint operation		-	4 095	4 095
Interest		420	726	306
Assets received free of charge	a	-	8 083	8 083
Net gain from the disposal of non-current assets		-	985	985
Intra-government transfers		5 331	6 614	1 283
Impairment gain on receivables		-	353	353
Other income		250	48	(202)
Total administered income		117 294	132 495	15 201
Expenses				
Employee related expenses		426	437	11
Supplies and services		566	1 680	1 114
Grants and subsidies		19 137	15 632	(3 505)
Intra-government transfers	b	90 782	102 029	11 247
Expenses associated with joint operation	c	-	12 455	12 455
Payments to the Consolidated account		5 041	2 038	(3 003)
Other expenses	b	9 272	-	(9 272)
Total administered expenses		125 224	134 271	9 047
Net result		(7 930)	(1 776)	6 154

The following are brief explanations of variances between original budget and actual amounts. Explanations are required to be provided for variances where the variance exceeds the greater of 10 per cent of the original budgeted amount and 5 per cent of original budgeted total expenses.

- Actuals primarily relate to the recognition of Crown lands reverted to the Minister that were not included in the original budget (see note A2.4).
- These movements reflect the reclassification of expenses between intra-government transfers and other expenses.
- South Australia's share of the expenses associated with the joint operation was not included in the original budget (see note A5.2).

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A2. Income

A2.1. Appropriation

	2025 \$'000	2024 \$'000
Appropriation from Consolidated Account pursuant to Appropriation Act	29 840	21 199
Appropriations under other Acts	435	433
Total appropriations	30 275	21 632

Appropriation is recognised on receipt.

A2.2. Fees and charges

	2025 \$'000	2024 \$'000
Fees and charges revenue recognised under AASB 15		
Water Levies received from licence holders	20 647	19 552
Total revenues from fees and charges recognised under AASB 15	20 647	19 552
 Fees and charges revenue recognised under AASB 1058		
Land Levies received from Councils	60 137	56 785
Land Levies received from out of Council areas	322	311
Fines and penalties	(27)	1 366
Reimbursement of Crown Lands costs	106	9
DEW Corporate Administered Items	(223)	-
Total revenues from fees and charges recognised under AASB 1058	60 315	58 471
 Total revenues from fees and charges	80 962	78 023

Revenue received from water levies and licence fees is recognised under AASB 15 as this is revenue from contracts with customers. The department recognises revenue when it transfers control of a good or service to the customer. In order to pay a water levy a customer is required to hold a valid water licence, allowing for the drawing of the water allocation.

Fees and charges revenue recognised under AASB 1058 is recognised as income on receipt. Land levies received from Councils are paid into the LAF prior to disbursement to the respective landscape boards. Refer to note A1.

A2.3. Interest revenues

DEW earns a floating interest rate, based on daily bank deposit rates. Interest income is recognised on an accrual basis. A total of \$726 000 (2024: \$702 000) for interest revenue was recognised.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A2.4. Assets received free of charge

	2025	2024
	\$'000	\$'000
Land	8 083	5 232
Total assets received free of charge	8 083	5 232

During 2024-25 the Minister revoked the dedication for a specific purpose of land parcels valued at \$6.868 million (2024: \$3.309 million) pursuant to legislative powers vested to the Minister under the *Crown Lands Management Act 2009*, from entities external to the DEW Administered Items. Upon the revocation of dedication, the land has reverted to the Minister, and accounted for in the DEW Administered Items reporting entity. Land valued at \$1.215 million (2024: \$1.923 million) was received from the Department for Environment and Water (Controlled) reporting entity.

A2.5. Net gain / (loss) from the disposal of non-current assets

	2025	2024
	\$'000	\$'000
Crown land		
Proceeds from disposal	2 807	3 609
Less net book value of assets disposed	(1 822)	(3 712)
Net loss from disposal of Crown land	985	(103)

A2.6. Intra-government transfers

	2025	2024
	\$'000	\$'000
Contribution to Landscape Priorities Fund*	5 111	4 855
Contingency funding provided by DTF	1 503	-
Total intra-government transfers	6 614	4 855

Intra-government transfers are recognised under AASB 1058 as income on receipt.

* Refer to note A1

A3. Expenses

A3.1. Grants and subsidies

	2025	2024
	\$'000	\$'000
Minister's other payments *	9 649	8 718
Grants paid from Landscape Priorities Fund **	5 963	3 022
Consumer Advocacy Research Fund	-	48
Qualco Sunlands	20	20
Total grants and subsidies	15 632	11 808

* Refer to note A1.

** Refer to note A2.6.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A3.2. Intra-government transfers

	2025 \$'000	2024 \$'000
Land levy payments to landscape boards*	60 137	56 785
Water levy payments to landscape boards*	19 964	19 465
Minister's other payments**	9 625	9 420
Appropriation payments to landscape boards	12 024	2 986
Out of Council land levy payments to landscape boards*	279	267
Total intra-government transfers	102 029	88 923

* Refer note A2.2.

** Refer note A1.

A3.3. Expenditure – SA Business and Non-SA Business

The following table includes all expenditure in relation to contracts above \$55 000 (GST inclusive) resulting from a procurement as defined in *Treasurer's Instructions 18 – Procurement (TI 18)*.

Arrangements between public authorities and arrangements with other governments are not included.

Expenditure is inclusive of non-recoverable GST.

	2025 \$'000	Proportion SA and non-SA businesses
Total expenditure on South Australian businesses	266	99%
Total expenditure on non-South Australian businesses	2	1%
Total expenditure on SA Business and non SA Business	268	100%

Classification of SA business or non-SA business is based on circumstances as at the time of entering into a contract. For contracts entered into prior to 20 February 2023, where sufficient assessment made under previous procurement requirements is known to the department, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA business reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A4. Non-financial assets

A4.1. Property, plant and equipment

Movement reconciliation of property, plant and equipment

A4.1 : Reconciliation of property, plant and equipment

2025			Joint operation	Total
	Crown land	Pastoral land	PP&E	
	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2024	610 328	69 177	888 206	1 567 711
Assets received for nil consideration	1 215	-	-	1 215
Transfers in - CLMA 2009	6 868	-	-	6 868
Disposals	(1 822)	-	-	(1 822)
Joint operations net additions, disposal, other movements	-	-	133 832	133 832
Subtotal	6 261	-	133 832	140 093
Carrying amount at 30 June 2025	616 589	69 177	1 022 038	1 707 804
Gross carrying amount				
Gross carrying amount	616 589	69 177	1 022 038	1 707 804
Carrying amount at the end of the period	616 589	69 177	1 022 038	1 707 804

2024			Joint operation	Total
	Crown land	Pastoral land	PP&E	
	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2023	452 885	69 177	856 704	1 378 766
Assets received for nil consideration	5 232	-	-	5 232
Transfers out - CLMA 2009*	(837)	-	-	(837)
Disposals	(3 712)	-	-	(3 712)
Joint operations net additions, disposal, other movements	-	-	31 502	31 502
Subtotal	683	-	31 502	32 185
Gains/(losses) for the period recognised in other comprehensive income:				
Revaluation increments/(decrements)	156 760	-	-	156 760
Subtotal	156 760	-	-	156 760
Carrying amount at 30 June 2024	610 328	69 177	888 206	1 567 711
Gross carrying amount				
Gross carrying amount	610 328	69 177	888 206	1 567 711
Carrying amount at the end of the period	610 328	69 177	888 206	1 567 711

* Assets to the value of \$nil (2024: \$0.837 million) were transferred to the Department for Environment and Water (Controlled) reporting entity following proclamation of land parcel additions to existing national parks and reserves under the *National Parks and Wildlife Act 1972* and accounted for through equity.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A5. Financial assets

A5.1. Receivables

	2025 \$'000	2024 \$'000
Contractual receivables		
Water levies	1 098	438
Penalties	12 771	13 863
Other	1 193	1 736
Less impairment loss on receivables	(12 573)	(12 926)
Total contractual receivables	2 489	3 111
Statutory receivables		
GST input tax recoverable	-	1
Total statutory receivables	-	1
Accrued interest	57	61
Total receivables	2 546	3 173

Impairment of receivables

	2025 \$'000	2024 \$'000
-		
Carrying amount at the beginning of the period	12 926	12 791
(Decrease)/increase in the provision	(353)	536
Amounts written off	-	(401)
Carrying amount at end of the period	12 573	12 926

Refer note 5.2 of the DEW Controlled financial statements for details for further information.

A5.2. Interest in joint operation

The Minister, on behalf of the state of South Australia, has an interest in a joint operation, the Murray Darling Basin Authority (MDBA) represented by the River Murray Operations and the Living Murray Initiative.

On 3 July 2008, the Commonwealth Government and the Government of New South Wales, Victoria, Queensland, South Australia and the Australian Capital Territory (the participants) entered into the Intergovernmental agreement for the *Murray-Darling Basin Reform* (the Reform IGA). The Reform involved the government participants entering into a new *Murray-Darling Basin Agreement* (MDB Agreement) and the Intergovernmental Agreement on *Murray-Darling Basin Reform - referral* (the Referral IGA).

The MDB Agreement essentially dissolved the Murray-Darling Basin Commission (MDBC) and established the Murray-Darling Basin Authority (MDBA), Ministerial Council, Basin Officials Committee and the Basin Community Committee. Under the revised arrangement, the participants have a joint interest in the infrastructure assets and water rights of the MDBA. The state of South Australia's interest in the arrangement is 26.67 percent.

The MDBA was established under the Commonwealth *Water Act 2007* as an independent, expertise based statutory agency and are responsible for developing, implementing and monitoring the Basin Plans. The MDBA undertakes activities that support the sustainable and integrated management of the water resources of the Murray-Darling Basin in a way that meets the social, economic and environmental needs of the Basin and its communities.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A5.2. Interest in joint operation (continued)

Two unincorporated joint arrangements were established under the MDBA to hold assets on behalf of the participants through separate agreements called the "Asset Agreement for River Murray Operations Assets" (RMO) and the "Further Agreement on Addressing Over Allocation and Achieving Environmental Objectives in the Murray-Darling Basin - Control and Management of Living Murray Assets" (LMI). The principal place of the operation is in Australia. The participants are obliged to provide funding to the MDBA for the management of the RMO and LMI assets and operations.

The agreements in relation to the Murray Darling Basin Agreement joint arrangement require unanimous consent from all parties for all relevant activities. The participants own the infrastructure assets and water rights of the joint arrangements, which are being managed through the RMO and LMI and there are no liabilities held for either RMO or LMI. The arrangement is therefore classified as a joint operation and DEW recognises, on behalf of the state, its direct right to the jointly held assets, revenues and expenses based on the percentage interest as described in the table below.

Name of entity	Principal activity	Country of incorporation	Ownership interest	
			2025	2024
Murray-Darling Basin Authority	To undertake activities that support the sustainable and integrated management of water resources of the Murray-Darling Basin	Australia	26.67%	26.67%

Joint operation assets, income and expenses accounted for using the proportionate consolidation method are detailed below:

Murray-Darling Basin Authority	2025	2024
	\$'000	\$'000
Non-current assets		
<i>Property, plant and equipment</i>		
Infrastructure Assets	1 007 755	874 264
Work in Progress	9 275	9 155
Other property, plant and equipment assets	5 008	4 787
<i>Intangibles - Water entitlements</i>	184 701	183 712
Total non-current assets	1 206 739	1 071 918
Total assets	1 206 739	1 071 918
Income	4 095	5 050
Expenses	12 455	12 171

Refer note 4.4 of the DEW Controlled financial statements for details of the State's grant payment made to the MDBA.

The 2024 and 2025 figures were based on the audited RMO and LMI financial statements.

Contingencies and commitments

There are no contingencies or commitments arising from DEW's interest in the joint operation.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A6. Liabilities

A6.1. Payables

	2025	2024
	\$'000	\$'000
Current		
Contractual payables	2 134	2 989
Other	565	1 232
Total current payables	2 699	4 221
Total payables	2 699	4 221

Payables are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

Contractual payables

Contractual payables are normally settled within 15 days from the date the invoice is first received.

Department for Environment and Water Administered
Notes to and forming part of the Administered financial statements
for the year ended 30 June 2025

A7. Other disclosures

A7.1. Administered cash flow reconciliation

	2025 \$'000	2024 \$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
National Landcare Program	399	383
Crown Lands	3 371	4 776
SA Drought Resilience Fund	4 453	4 276
Pastoral Board	223	211
Landscape Administration Fund	8 366	6 900
Landscape Priorities Fund	5 059	5 751
Consumer Advocacy Research Fund	245	171
Qualco Sunlands	20	20
National Action Plan for Salinity and Water Quality	42	40
Adelaide Dolphin Sanctuary	2	2
The Department's Corporate Administrative Items	3 380	3 602
Cash and cash equivalents disclosed in the Statement of Financial Position	25 560	26 132
Balance as per the Statement of Cash Flows	<u>25 560</u>	<u>26 132</u>
Reconciliation of net cash provided by / (used in) operating activities to net result		
Net cash used in operating activities	(3 379)	(3 571)
Add / (less) non-cash items		
Expenses associated with joint operation	(12 455)	(12 171)
Income associated with joint operation	4 095	5 050
Assets received free of charge	8 083	5 232
Net gain/(loss) on disposal of non-current assets	985	(103)
Movement in assets and liabilities		
(Decrease)/increase in receivables	(627)	1 904
Decrease in payables	1 522	1 490
Net result	<u>(1 776)</u>	<u>(2 169)</u>

A8. Outlook

A8.1. Contingent assets and liabilities

A contingent asset is acknowledged whereby the Minister for Climate, Environment and Water has an exclusive right to access 40ML per day from the Langhorne and Currency Creek pipeline. The Minister has not exercised this right.

A8.2. Events after the reporting period

There were no events that occurred after the reporting period for the year ended 30 June 2025.