GOVERNMENT OF WESTERN AUSTRALIA

Department of **Mines, Petroleum and Exploration**

# Annual Report 2025–26





# Acknowledgement

The Department of Mines, Petroleum and Exploration (DMPE) respectfully acknowledges Aboriginal peoples as being the traditional custodians of Western Australia.

We acknowledge the enduring connection Aboriginal people continue to share with the land, sea and sky through both their ancestral ties and custodianship to Country.

We pay our respect to Elders both past and present, and acknowledge the value brought to our department through the collective contribution of Aboriginal and Torres Strait Islander peoples across Western Australia.



## About the cover

Inspired by the layered contours of the Western Australian landscape, the concept reflects Country and the evolving resources industry. Smooth, continuous transitions between forms represent the mining cycle, from exploration and extraction to rehabilitation and ongoing stewardship.

## Cultural warning

Aboriginal and Torres Strait Islander people should be aware that this document may contain images of deceased persons.

## The Aboriginal community

DMPE acknowledges that many Aboriginal and Torres Strait Islander peoples prefer to be identified by their specific nation, language group, or community. While this document uses the terms 'Aboriginal' and 'First Nations' people/s, this is not intended to replace or diminish the distinct and diverse identities of Aboriginal and Torres Strait Islander peoples.

## Accessibility

We are committed to providing accessible services to our customers and stakeholders. This report is available online and in alternative format upon request.

## Translator and interpreter services




Our customers and stakeholders from culturally and linguistically diverse backgrounds may prefer to contact the Translating and Interpreting Service on 13 14 50. This service will arrange an interpreter to communicate the report to you.

## Service Level Agreements

Government departments may enter into a Service Level Agreement (SLA) to ensure the effective and efficient delivery of services. To support the WA Government's 2025 targeted reforms the Department of Local Government, Industry Regulation and Safety (LGIRS) and the department entered into an SLA (DMPE-LGIRS SLA) covering selected finance, records management, people and culture, and information and communication technology systems and services. Other functions, including Freedom of Information services, continued under transitional arrangements until 30 April 2025. Consequently, some mandatory information contained in this report has been provided by LGIRS.

## Contact us

DMPE welcomes feedback and questions on this annual report. You can contact us through our website, via email online@dmpe.wa.gov.au or at 100 Plain Street East Perth WA 6004.

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# Welcome to our Department of Mines, Petroleum and Exploration 2025–26 Annual Report

**The department is pleased to present its Annual Report for the financial year ending 30 June 2026. This report outlines our financial and operational performance against key projects, goals and priorities outlined in the 2025–26 State Budget, WA Government priorities and our Strategic Plan *Future ready: Leading WA's global resources advantage*.**

## Statement of Compliance

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Department of Mines, Petroleum and Exploration for the reporting period ended 30 June 2026.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*. The financial statements comply with Australian Accounting Standards – Simplified Disclosures issues by the Australian Accounting Standards Board.

Chris Shaw
Director General
11 November 2026



# What's inside

This report is divided into the following sections:


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# Who we are





# Director General foreword

## The 2025–26 reporting period marked the Department of Mines, Petroleum and Exploration's first year of operation.

We successfully established DMPE as a new department while maintaining continuity of regulatory services, strong commitment to customer support and critical functions across Western Australia's resources sector.

I am proud of what we achieved in our first year.

We completed the Fast Tracking Mining Approvals initiative, delivering reforms that are already making a difference. The Eligible Mining Activity and Mining Development and Closure Plan frameworks are streamlining approvals, reducing timeframes and enabling greater focus on complex assessments. We also advanced digital service delivery through Resources Online.

We strengthened the regulatory framework by introducing new legislation for carbon capture, storage and transport, and naturally occurring hydrogen and helium. These reforms provide greater certainty for industry and support opportunities in emerging sectors.

Alongside these reforms, we delivered the WA Array project, supported exploration through the Exploration Incentive Scheme, promoted Western Australia's geological potential internationally and expanded support for Aboriginal heritage surveys.

These achievements provide a strong foundation for the future.

Through our Future Ready strategic plan, we are strengthening our role as a leader, advocate and regulator for the resources sector. Our priorities are approvals reform, digital transformation, legislative reform, geoscience excellence, stronger stakeholder engagement and a more effective operating model.

These priorities will help us support a resources sector entering a period of significant opportunity. Global demand for critical minerals, technological change and the energy transition will continue to reshape our industries. Our role is to provide certainty; deliver world-class services and work in partnership with industry and the community to ensure Western Australia remains a global leader in resources.

We have made a strong start and look forward to building on this momentum in the years ahead.



**Chris Shaw**
Director General
9 November 2026

# Our principles

**We lead, advocate and regulate. Our principles guide us in the delivery of our services to the resources sector, the State and all Western Australians.**



## Drive discovery and innovation.

We create new opportunities and champion our resources sector to benefit Western Australia.



## Regulate with purpose.

Our regulation is clear, proportionate and outcomes-focused, supporting the responsible development of the State's resources.



## Bold and agile.

We adapt, commit and act decisively to get the best results.



## Working together.

We collaborate to achieve great outcomes.



## Every voice matters.

We value diversity and engage respectfully.



## Do what's right, every time.

We speak and act with honesty and integrity to build trust.

# The Heart and Soul of the Bush

## Putting our principles into action: Geoscience Support Officer Ray Addenbrooke

If you walk into the Carlisle Core Library, you can't miss Ray. Whether welcoming visitors, supporting scientists in the field or mentoring new staff, Ray brings the same enthusiasm, practical knowledge and generosity that have defined his more than 20 years with the department.

> "His heart is as big as his personality, but there is a humility that is completely engaging. The first to give anyone he hasn't seen in a while a big windmill of a handshake." Benny

As a field technician or bush technician as he refers to himself, Ray is the operational backbone of our geoscience field programs. His expertise, adaptability and commitment enable our teams to work safely and focus on discovery in some of Western Australia's most remote environments. Ray's approach demonstrates that out principles are not separate statements, but everyday behaviours that guide how we work.

### Working together

Remote field work depends on trust, respect and teamwork. Ray creates an inclusive environment where everyone feels valued, from experienced geologists to those joining their first field deployment. He shares his knowledge freely; supports colleagues and ensures everyone has the opportunity to contribute.

> "When you're out there, you are in a twelve-foot pocket 24/7 with someone in the field. My motto is simple: bear with the wind, take people as they are, and have fun. If you like the job you're doing, that's an absolute bonus!" Ray

### Every voice matters

His commitment extends beyond departmental teams. Through regular work with Traditional Owners and regional communities, Ray has built strong relationships based on respect and reliability. His willingness to help others has made him a trusted member of many field teams and communities, including Kiwirrkurra, where the team has been affectionately welcomed as "The Pulleys" after the local word for rock.

> "Every single day, the moment we get back to camp from a gruelling shift, Ray is the first one to get the kettle boiling. It sounds small, but it's incredibly inclusive because it naturally brings the whole team together to unwind as equals." Vincent



Geoscience Support Officer Ray Addenbrooke in his element at the Carlisle Core Library.

## Do what's right, every time

Ray consistently puts the safety and wellbeing of others first. In challenging field conditions, he looks after junior staff, shares his experience and responds calmly to unexpected situations. Whether solving a practical problem, supporting a colleague or helping others through difficult circumstances, he demonstrates integrity and care without seeking recognition.

> "He's a larger-than-life character with a running commentary and enough stories to fill a field season. But behind the humour is someone who genuinely cares about the people around him, a natural instinct to look after the team." Raphael

## Driving discovery and innovation

Ray's practical expertise allows geoscientists to focus on their core work. By managing the logistics, equipment and challenges of remote field operations, he helps create the conditions for scientific discovery. His deep understanding of field environments and commitment to problem-solving continue to support the department's geoscience programs.

> "Ray handles absolutely everything, communications, sample packing, setting up lunch, charging gear, so that the only thing I have to focus on all day is the geology. When we had a flat tyre, he'd just laugh and say, 'Hugh, go and find a rock to study while I fix this.' he is an absolute pleasure to work with." Hugh

## Bold and agile

Working in remote environments requires adaptability and resilience. Ray has spent more than two decades responding to changing conditions, solving problems and supporting successful field programs across the State. As his role evolves, he continues to share his knowledge by mentoring the next generation of field staff.

> "Even when facing the inevitable minor injuries of thick bush travel, Ray uses the moments to mentor others, calmly turning unexpected challenges into practical field safety lessons for the junior staff." Glen

> "One time, we were out in a highly remote, rocky area when a vehicle travelling with us lost power. Ray stepped in immediately, applied his mechanical fieldcraft, and got their car started, preventing what would have been a major, complicated recovery operation in the desert". Vincent

## What's next

> "Ray is the heart and soul of the team. He's done all the different types of scientific trips over his 20 years. Next year, we're deliberately putting him on the larger trips to mentor the junior field assistants." Scott (supervisor)

From a dusty desert campsite to the Carlisle corridors, Ray shows us exactly what it looks like to do what's right, every time.



(L-R) Glen Dridan, Scott Jones, Ray Addenbrooke, and Vincent Rodet at the Operations Field Headquarters.





The Department of Mines, Petroleum and Exploration was established on 1 July 2025 under the *Public Sector Management Act 1994*. As of 30 June 2026, the department's responsible minister was the Hon. David Michael, MLA, Minister for Mines and Petroleum; Finance; Electoral Affairs; Goldfields-Esperance. Following ministerial changes after 30 June 2026, the department's responsible Minister is the Hon. Daniel Pastorelli, MLA.




# Administered legislation

We assist the Minister for Mines, Petroleum and Exploration to administer the following:

- *Barrow Island Royalty Variation Agreement Act 1985*
- *Mining Act 1978*[2]
- *Mining On Private Property Act 1898*
- *Mining Rehabilitation Fund Act 2012*
- *Mining (Validation and Amendment) Act 1986*
- *Offshore Minerals Act 2003*
- *Offshore Minerals (Consequential Amendments) Act 2003*[3]
- *Offshore Minerals (Registration Fees) Act 2003*
- *Petroleum Act 1936*
- *Petroleum, Geothermal Energy and Greenhouse Gas Storage Act 1967*
- *Petroleum, Geothermal Energy and Greenhouse Gas Storage (Registration Fees) Act 1967*
- *Petroleum and Greenhouse Gas Pipelines Act 1969*
- *Petroleum and Greenhouse Gas Storage (Submerged Lands) Act 1982*
- *Petroleum and Greenhouse Gas Storage (Submerged Lands) Registration Fees Act 1982*
- *Petroleum Titles (Browse Basin) Act 2014*

We provide support to the Australian Government on the following:

- *Offshore Petroleum (Royalty) Act 2006* (Cth)
- *Offshore Petroleum and Greenhouse Gas Storage Act 2006* (Cth)
- *Christmas Island Act 1958* (Cth)
- *Offshore Minerals Act 1994* (Cth)
- *Cocos (Keeling) Islands Act 1955* (Cth)
- *Native Title Act 1993* (Cth)

1. There is no official public office in Broome however a staff member is based out of Broome to cover the Kimberley region.
2. Except part 5A (administered by the Minister for Finance).
3. An Act to amend the *Mining Act 1978: Conservation and Land Management Act 1984* and *Fish Resources Management Act 1994*, consequential to the *Offshore Minerals Act 2003*.

# Organisational structure

## As at 30 June 2026



**Minister for Mines and Petroleim**

Hon. David Michael MLA



**Director General**

Chris Shaw



**Deputy Director General**

Resource and Environmental Regulation

Andrew Chaplyn



**Executive Director**

Geological Survey and Resource Strategy

Michele Spencer



**Director**

Reform and Delivery

Sophie Sharpe



**Executive Director**

Corporate Services

Sara Procter

**Our Executive Leadership Group (ELG) also includes the following:**

- Executive Director Resource and Environmental Compliance.
- Executive Director Resource Tenure.
- General Counsel.
- Director Finance (Chief Finance Officer).
- General Manager Aboriginal Empowerment Unit.
- General Manager People and Culture.

# Our Groups

**Our organisational structure comprises of the following groups:**



## Resource and Environmental Regulation

Regulates one of Western Australia's largest industry sectors, supporting economic growth while ensuring resources are developed sustainably and responsibly. The group oversees regulatory and policy requirements and administers the Aboriginal Empowerment Initiative, embedding cultural respect in mining policies, practices and procedures.

- Aboriginal Empowerment Unit
- Resource and Environmental Compliance
- Resource Tenure



## Geological Survey of Western Australia

Provides trusted geoscientific data, information and services to support responsible resource development. It improves understanding of Western Australia's geology through pre-competitive data, research and partnerships, reducing exploration risk and supporting investment in the State. Key initiatives include the Abandoned Mines Program, Exploration Incentive Scheme and WA Array.

- Geoscience
- Geoscience Data and Technology
- Investment
- Resource Security
- Resource Strategy
- Title and Geoscience Services

## Corporate Services

Enables the department to operate effectively in achieving its strategic and operational objectives through integrated support across key corporate functions.

- Finance and Procurement
- People and Culture
- Legal and Information Management
- Strategic Communications
- Assets and Facilities

Information and communications technology services are provided by the Department of Local Government, Industry Regulation and Safety under a Service Level Agreement.

## Reform and Delivery

Provides strategic leadership and oversight of the department's reform agenda, organisational design and delivery. It drives complex change initiatives that strengthen governance, build capability and position DMPE to deliver on government and industry priorities. It also leads strategic planning, performance, risk and business continuity functions.

# Governance committees

**We continue to enhance our governance framework, with the following committees and working groups established in the past year.**

## Finance Committee

Established April 2026
Chair: Director General
Meets monthly

The first committee meeting was held on 4 September 2025 however the terms of reference were not approved until 28 April 2026.

## Audit and Risk Committee

Established September 2025
Chair: Andrew Cox (independent)
Meets quarterly

## Health and Safety Committee

Established February 2026
Chair: Deputy Director General Resource and Environmental Regulation
Meets quarterly

## Governance and Integrity Committee

Established June 2026
Chair: Executive Director Corporate Services
Meets monthly

## Digital and Technology Committee

Chair: Director Reform and Delivery
This committee is in progress to be formally established.

## Advisory and working groups

### Disability Access and Inclusion Advisory Group

Established February 2026
Chair: Executive Director Corporate Services
Meets quarterly

### Reconciliation Action Plan (RAP) Working Group

Established February 2026
Chair: Manager, Aboriginal Cultural Responsiveness
Meets monthly

The RAP workgroup group has been established to develop the department's initial RAP.

### Joint Consultative Committee

Established February 2026
Meets every other month

This committee forms part of our communication and consultation with the union, including on work health and safety matters.

Prior to being established, some of our governance committees were supported under the DMPE-LGIRS SLA.

# A slice of history

## The Department of Mines was established on 1 January 1894 as a goldfields regulator, following decades of geological survey work across WA.

Since 1847, Government Geologists appointed by the Secretary of State for the Colonies have undertaken surveys to improve understanding of the State's mineral resources, with early work focused on coal seams, the primary energy resource at the time.

Over more than 130 years, the department has evolved through multiple restructures into today's modern resources agency, adapting to changes in the scale, complexity and economic importance of mining and energy in Western Australia.

This legacy continues through initiatives such as the WA Array (19) and WA Magnetotelluric surveys (20) which are expanding understanding of the State's geology and supporting exploration for minerals critical to energy security and emerging technologies.

**1894** – Department of Mines established

**1886** – The *Goldfields Act 1886* assented

**1886** – Kimberley goldfields proclaimed

**1849** – First commercial mining operation – Geraldine Mine

**1847** – First geological survey in WA

**1894** – Proclamation of Coolgardie and Dundas goldfields

**1895** – *Explosives Act 1895* assented

**1902** – School of Mines commence classes

**1904** – *Mining Act 1904* assented consolidating mining laws

**1915** – Inauguration of Mine Workers Relief Fund

**1964**

**Discovery of commercial oil at Barrow Island**

**1960**

**Commonwealth embargo on export of Iron Ore lifted**

**1953**

**Discovery of oil near Exmouth Gulf**

**1938**

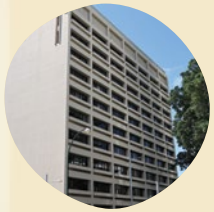
**Commonwealth embargo on export of Iron Ore**

**1936**

***Petroleum Act 1936* assented**

**1970**

**Opening of Mineral House**



**1992**

**Department of Minerals and Energy**

Combined with:

- Minerals and Energy Research Institute of WA
- Energy Policy and Planning Bureau
- Renewable Energy Advisory Council

**1993**

**Occupational health provisions of Mines Regulation Act proclaimed**

**2001**

**Department of Minerals and Petroleum Resources**

Combined with Department of Resources Development

**2020**

**Mining and petroleum workplace health and safety transitioned to the new *Work Health and Safety Act 2020***

**2017**

**Department of Mines, Industry Regulation and Safety**

Combined with Department of Commerce

**2012**

***Mining Rehabilitation Fund Act 2012* assented**

**2009**

**Department of Mines and Petroleum**

Demerge

**2003**

**Department of Industry and Resources**

Combined with Department of Industry and Technology

**2022**

**Combined with Energy Policy WA**

**2023**

**Department of Energy, Mines, Industry Regulation and Safety**

Rename

**2025**

**Department of Mines, Petroleum and Exploration**

Demerge

**2025**

**Transition of Royalty collection to RevenueWA**

Our new dedicated department can focus on leading, advocating for and regulating the Western Australian resources sector.

# What we do







# Our key performance indicators and financial snapshot

| Key Performance Indicator summary | Target | Actual | Page ref |
|---|---|---|---|
| **Outcome:** Promoting a sustainable and regulated resources sector | | | |
| **Key Effectiveness Indicators**<br>Per cent of Resource and Environmental Regulation customers satisfied with service provided. | 75% | 81% | 58 |
| Per cent of Resource and Environmental Regulation compliance activities conducted as planned. | 80% | 57% | 59–60 |
| **Service:** Resource and Environmental Regulation Services | | | |
| **Key Efficiency Indicator**<br>Average cost of resource regulation per live title. | $7,167 | $7,249 | 61 |

For detail on the performance management framework and our outcomes based management key performance indicators refer to pages 57–61.

**25%**
reduction of electricity consumption through work place consolidation and removal of redundant equipment.

**36,817**
Dealings actioned during 2025–26.

Dealings are changes in an interest in a tenement or title, such as through sale and purchase of interests, and may accompany the partial or full transfer of registered ownership. The term also broadly captures a range of registrations that may be made against an application for a mining tenement or a granted mining tenement, including objections to grant, registration of caveats, mortgages, or forfeitures.

| Financial targets | Target $000 | Actual $000 | Variation $000 |
|---|---|---|---|
| Total cost of services | 192,075 | 182,146 | (9,929) |
| Net cost of services | 117,551 | 95,614 | (21,937) |
| Total equity | 521,431 | 559,953 | 38,522 |
| Approved salary expense level | 63,933 | 66,068 | 2,135 |
| Approved executive salary expense level | 2,905 | 1,756 | (1,149) |
| Borrowing limit | Nil | Nil | N/A |

For detail on the performance against budget, refer to Note 9.1 on page 94.

| Working cash targets | Agreed limit $000 | Target/Actual $000 | Variation $000 |
|---|---|---|---|
| Agreed working cash limit (at Budget) | 8,692 | 8,931 | 239 |
| Agreed working cash limit (at Actuals) | 8,692 | 9,374 | 682 |

Target/Actual (at Budget) values align with agreed Resource Agreement Mid-year review updates.



# Leading WA's global resources advantage

**The internal launch of the department's inaugural Strategic Plan 2026–29: Future ready on 25 June 2026 marked a significant milestone in the establishment of the department.**

The plan provides a clear direction for staff and reinforces the department's role in leading, advocating for and regulating Western Australia's resources sector. It sets an ambitious vision for the sector to be the global leader and defines the department's purpose as providing trusted knowledge and stewardship of Western Australia's resources to maximise value for current and future generations.

The plan was developed over eight months through engagement with staff, executives and industry, shaping its focus on partnership, digital transformation, early engagement on legislative reform and continued improvements to approvals.

The Strategic Plan identifies four strategic directions:

- Secure WA's place as a lead jurisdiction across the lifecycle of resource development;
- Deliver modern government;
- Strengthen our team; and
- Deliver trusted, transparent public value.

Key priorities include improving approvals effectiveness, accelerating digital transformation, advancing legislative reform to support a modern resources sector, building a future-focused operating model and workforce capability, driving nation-leading geoscience, and strengthening stakeholder relationships through collaboration.

Following the appointment of the new Minister for Mines, Petroleum and Exploration, the Hon. Daniel Pastorelli MLA, the plan was released publicly by the Minister on 14 July 2026 at the department's Inaugural Resources Industry Breakfast.

> To position Western Australia's resources sector as the global leader.

## Establishing our principles

As a new department, we took the opportunity to define a set of principles that reflect who we are, how we work and the standards we hold ourselves to. Moving from corporate values to principles was deliberate, providing a practical and enduring framework to guide behaviour, decision-making and collaboration across the department. This work supports our strategic direction to 'Strengthen our team' by building a connected, ethical and high-performing culture.

Our feature on Ray (see page 8) demonstrates these principles in action. By aligning around expectations and behaviours, we are building a stronger, more connected department with a clear sense of purpose and a practical guide for delivering for Western Australia.



# Secure WA's place as lead jurisdiction across the lifecycle of resource development



## Advancing Western Australia's geoscience capability

**During 2025–26, the department continued to advance two significant statewide geoscience initiatives: WA Array and Western Australia's Magnetotelluric program (WAMT). These complementary decade long programs are strengthening the State's understanding of deep geological architecture through the systematic collection of high-quality seismic and electrical conductivity data.**

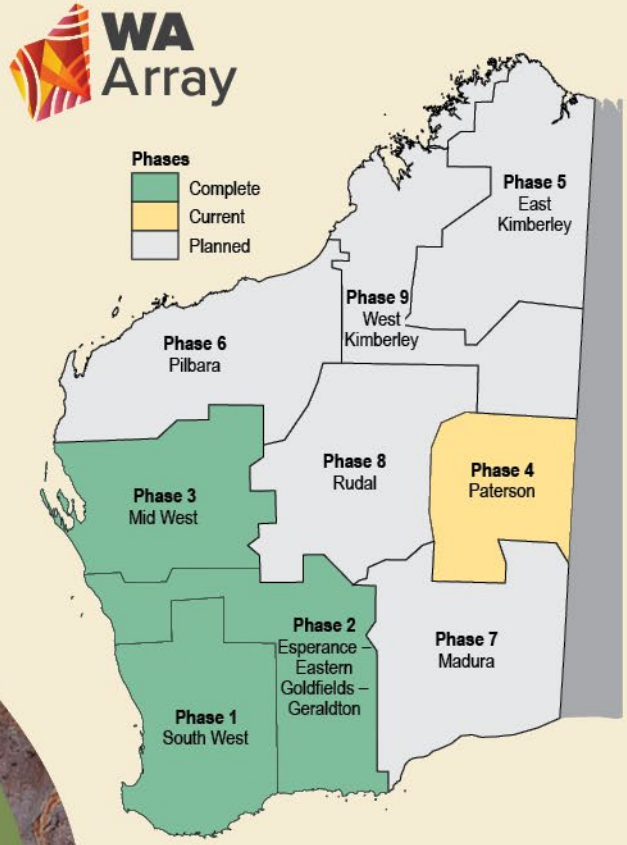
### WA Array

The WA Array program operates alongside WAMT and WA Regolith, with each deployment collecting passive seismic recordings and soil samples to support integrated geological mapping across Western Australia.

Passive seismic sensors measure natural and human generated vibrations, including earthquakes, ocean waves and industrial activity. The data is processed into models that reveal major Earth structures, including crustal thickness, the lithosphere–asthenosphere boundary, geological terrane boundaries, mantle structures, local seismicity and stress fields. The outputs also support seismic hazard assessments and can assist with groundwater level monitoring.

Major milestones reached during the financial year include:

- Phase 2 data, model and report released.
- Phase 3 field acquisition completed.
- Phase 4 field deployment completed and data being captured.
- Phase 5 access planning continues showing positive early progress.





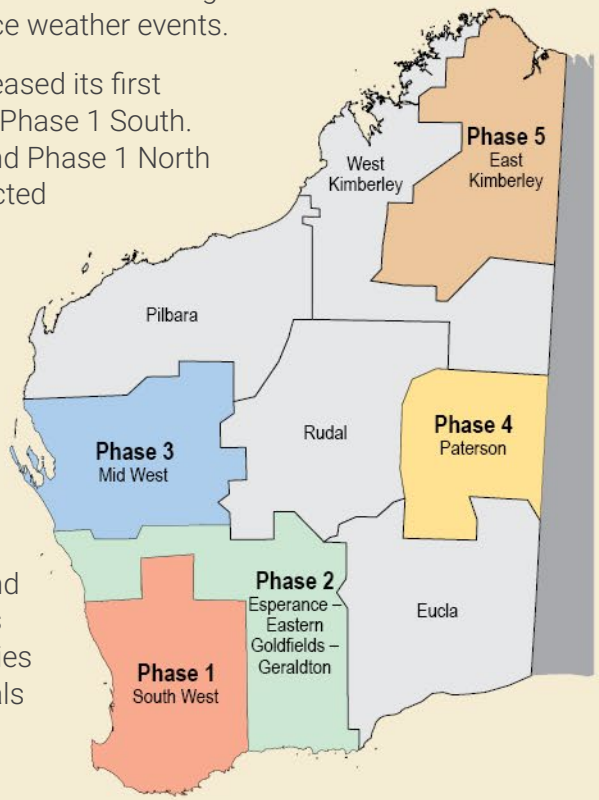

## WA Magnetotelluric Project

The magnetotelluric (MT) method measures variations in the Earth's electric and magnetic fields caused by interactions between the Earth's magnetic field and solar activity. These measurements are used to build three-dimensional models of the Earth's conductivity, providing new insights into areas with mineral and energy resource potential.

MT data also supports emerging research into geomagnetically induced currents and geoelectric hazards. Studies indicate that deep conductive regions connected to near-surface conductors may pose risks to electrical infrastructure. As this work progresses, WAMT data may help inform the design and resilience of future infrastructure against geomagnetic storms and space weather events.

In June, the WAMT project released its first dataset covering Phase 2 and Phase 1 South. Data acquisition of Phase 3 and Phase 1 North is complete, with results expected to be published in late 2027.

Together, WA Array and WAMT programs are delivering an integrated geoscience evidence base to support resource exploration, improve understanding of seismic hazards, inform land-use and infrastructure planning, and strengthen Western Australia's capacity to identify opportunities associated with critical minerals and the transition to net zero emissions.




## WA Regolith

The WA Regolith program collects regolith samples at each WA Array passive seismic site. Regolith is the layer of loose, unconsolidated material overlying bedrock and includes soil, which supports biological activity and plant growth.

One sample is collected from the base of each WA Array seismometer hole and analysed for multi-element geochemistry and heavy mineral content. This is building a statewide database of near-surface chemistry and mineral content across Western Australia's diverse geological and tectonic provinces, regolith types and landforms.

The program complements the National Geochemical Survey of Australia and the Heavy Mineral Map of Australia, which was unable to sample more than one-third of Western Australia during initial data collection. The resulting statewide soil geochemistry and heavy mineral datasets and maps, will deliver:

- valuable pre-competitive information for mineral exploration;
- targeted mineral chemistry studies;
- identification and characterisation of indicator minerals; and
- improved exploration targeting for critical minerals, including detection of geochemical anomalies and mineralisation through cover (geological materials overlying a mineral deposit that can affect exploration success).



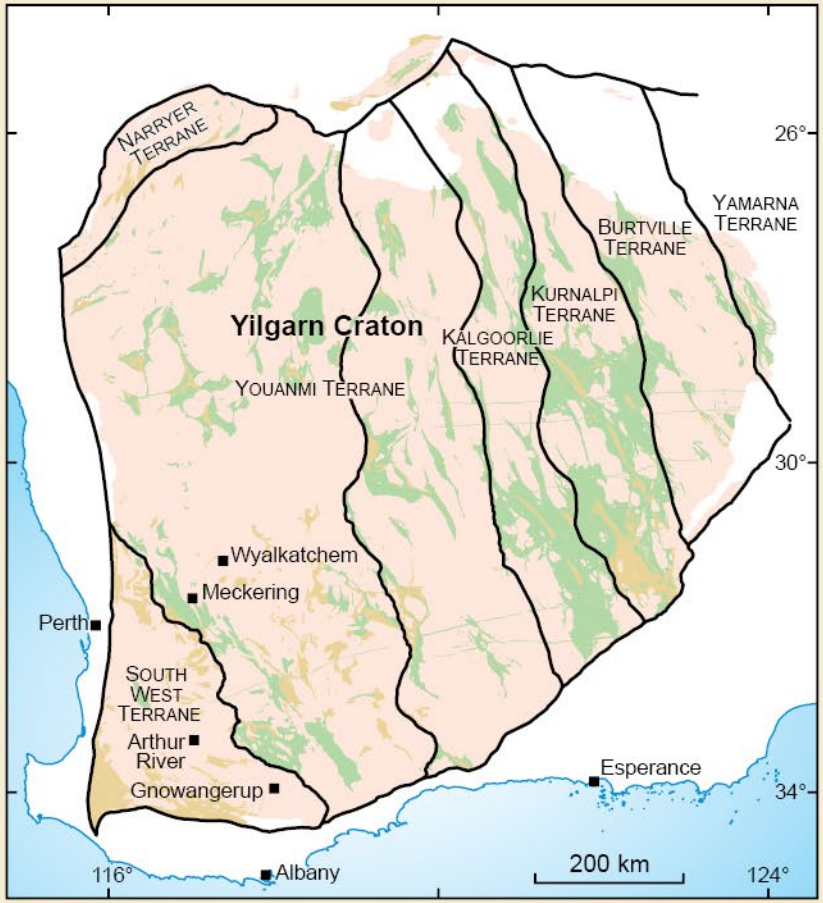
## Earthquake monitoring

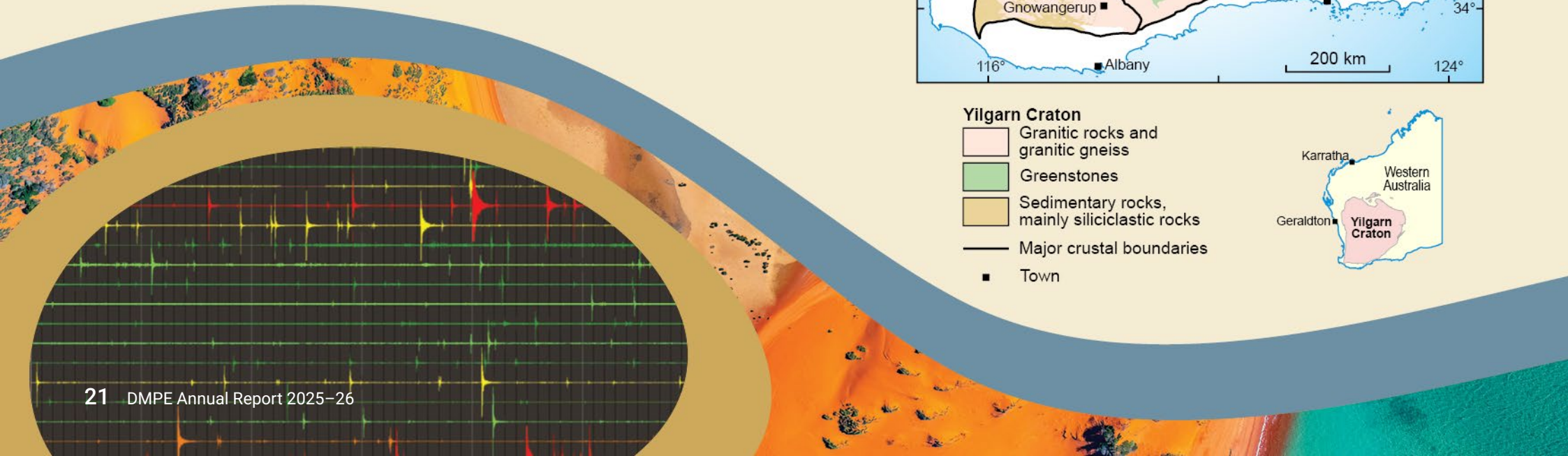
DMPE strengthened understanding of earthquake activity in the Yilgarn Craton through targeted monitoring of seismic swarms. While most earthquakes occur at tectonic plate boundaries, intraplate earthquakes occur within ancient continental cores, such as the Yilgarn Craton, remain less well understood.

South-western Western Australia, hosts both mainshock-aftershock sequences, including the 1968 Meckering earthquake, and swarm sequences. Swarms are clusters of earthquakes that can continue for weeks, months or years without a clear mainshock. High-fidelity recordings from targeted monitoring improve understanding of the processes driving this activity.

The department's seismology team monitored swarms at Arthur River (2022–23), Wyalkatchem (2024) and Gnowangerup (2026). The recordings support analysis of potential drivers, including fluid movement along ancient fault networks and stress transfer from distant plate boundary interactions.

Analysis of the Gnowangerup data is ongoing, and the seismic data is publicly available through the Australian Passive Seismic Server. This work is contributing to a deeper understanding of the Yilgarn Craton's geological evolution and the dynamic processes shaping one of the world's oldest continental regions.



## Modernising spatial data

In October, the department completed a major spatial data reform by adopting the Geocentric Datum of Australia 2020 (GDA2020) across its mining and petroleum regulatory systems. The transition aligned mapping, tenure and survey systems with Australia's national coordinate system, improving the accuracy and consistency of global positioning systems (GPS), satellite imagery and other spatial datasets.

Amendments to mining and petroleum legislation and regulations require new tenement applications and authorised survey lodgements to use GDA2020 coordinates, providing a consistent approach across government and industry.

The reform improves the accuracy, reliability and interoperability of spatial information used by the department, Landgate, surveyors, explorers, tenement holders and other stakeholders. It also supports more efficient digital regulation and better-informed decision-making across the resources sector.

**185m**

records migrated.

## Award winning geochemical fingerprinting

DMPE strengthened Western Australia's mineral discovery capability through the Geological Survey of Western Australia's (GSWA) geochemical fingerprinting program, funded predominantly through the Exploration Incentive Scheme.

By analysing the chemical composition of rocks, the program has generated more than 33,000 high-precision analyses. These have improved understanding of mineral systems and provided new scientific insights into ancient crustal evolution, metal transport pathways and the formation of critical, strategic and precious mineral deposits. This includes work linked to the discovery of the 11 million ounce Hemi gold deposit in the Pilbara.

The freely available, machine-readable and geographic information systems-ready datasets help industry, researchers and government to reduce exploration risk, inform investment and strengthen Western Australia's long-term mineral discovery pipeline.

In 2025, the program received joint recognition in the inaugural Government Science Project of the Year category at the WA Premier's Science Awards.



## Exploration Incentive Scheme

The Exploration Incentive Scheme (EIS) continues to support mineral and energy exploration across Western Australia.

The Co-funded Geophysics Program - Venture 3 marked an important milestone, with applications open to proponents across the entire State for the first time.

| Round | Outcome (Awarded Grants) | Date |
|---|---|---|
| **Co-funded Exploration Drilling Program** | | |
| 32 | Over $6 million to 39 applicants | 30 October 2025 |
| 33 | Over $7 million to 46 applicants | 13 May 2026 |
| **Co-funded Geophysics Program** | | |
| Venture 3 | Over $5 million to 44 ventures | 13 May 2026 |
| **Co-funded Energy Analysis Program** | | |
| Series 9 | $500,000 awarded to 6 applicants | 13 May 2026 |

EIS supported projects continue to deliver positive outcomes.

- Terra Metals' Dante project in the eastern Goldfields-Esperance region returned high-grade vanadium-magnetite concentrate during early testing. EIS co-funding helped progress the project to metallurgical testing.
- Great Boulder Resources' drilling at Mulga Bill-Eaglehawk intersected coarse visible gold and confirmed the large-scale potential of the gold system.
- Black Cat Syndicates' drilling at the Mount Clement Antimony Project intersected the Taipan Lode down dip of the current resource, along with a previously unrecognised antimony-lead-silver lode.
- An airborne electromagnetic survey funded through Venture 2 of the Geophysics Program, supported drilling that led to the early discovery of Encounter Resources' Green Carbonatite Complex. The structure has strong potential for niobium and rare earth elements, highlighting the growing importance of these minerals in Western Australia's resources sector.

These investments strengthened Western Australia's exploration pipeline, supported regional activity and reinforced the State's position as a globally significant resources jurisdiction.

## Spectral scanning

The department's HyLogger 4 facility was officially opened by the Hon. David Michael on 8 July 2025. The HyLogger is a spectral scanner developed by CSIRO in Australia that quickly and safely analyses drillcore samples using visible and infrared spectroscopy and digital imaging.

While Hylogger 3 delivered reliable data, Hylogger 4 offers higher resolution and enhanced analytical capabilities. This helps explorers to better detect and understand mineral systems beneath the surface, further supporting mineral exploration across the State.

DMPE plans to scan all drillcore stored in its core libraries to create a comprehensive digital archive. Priority is given to department research, EIS drillcore, and external requests with significant impact, such as collaborative projects.



## Knowledge transformation

The department uses a variety of tools and systems to procure, collate, analyse and disseminate geoscientific knowledge of our State and its resources.

### Geoscience data user testing

The Geoscience Data Transformation Program is in its final year of digitally transforming Western Australia's geoscience information assets. The program is converting decades of government and industry geoscience information into FAIR (Findable, Accessible, Interoperable and Reusable) data, unlocking greater value for mineral and energy exploration, research, and investment.

During the reporting period, the program completed business requirements, developed core digital solutions, and prepared for implementation. Key deliverables included a new collections management system for geoscience samples and collections held by the Geological Survey of Western Australia, and a laboratory results management application to improve the capture, management and accessibility of analytical data received from laboratories and other third-party providers.

The WA Geoscience Discovery Portal and WA Geoscience Lodgement Portal progressed to User Acceptance Testing, involving DMPE staff and an External Reference Group. Feedback has been positive, demonstrating the usability and capability of the new platforms ahead of implementation.

The program continued to work closely with its External Reference Group, comprising representatives from the mining, energy, research, and technology sectors. This collaboration has been critical to ensuring the program delivers practical, user-centred solutions that meet industry needs. Final implementation is scheduled over the next six to 12 months.

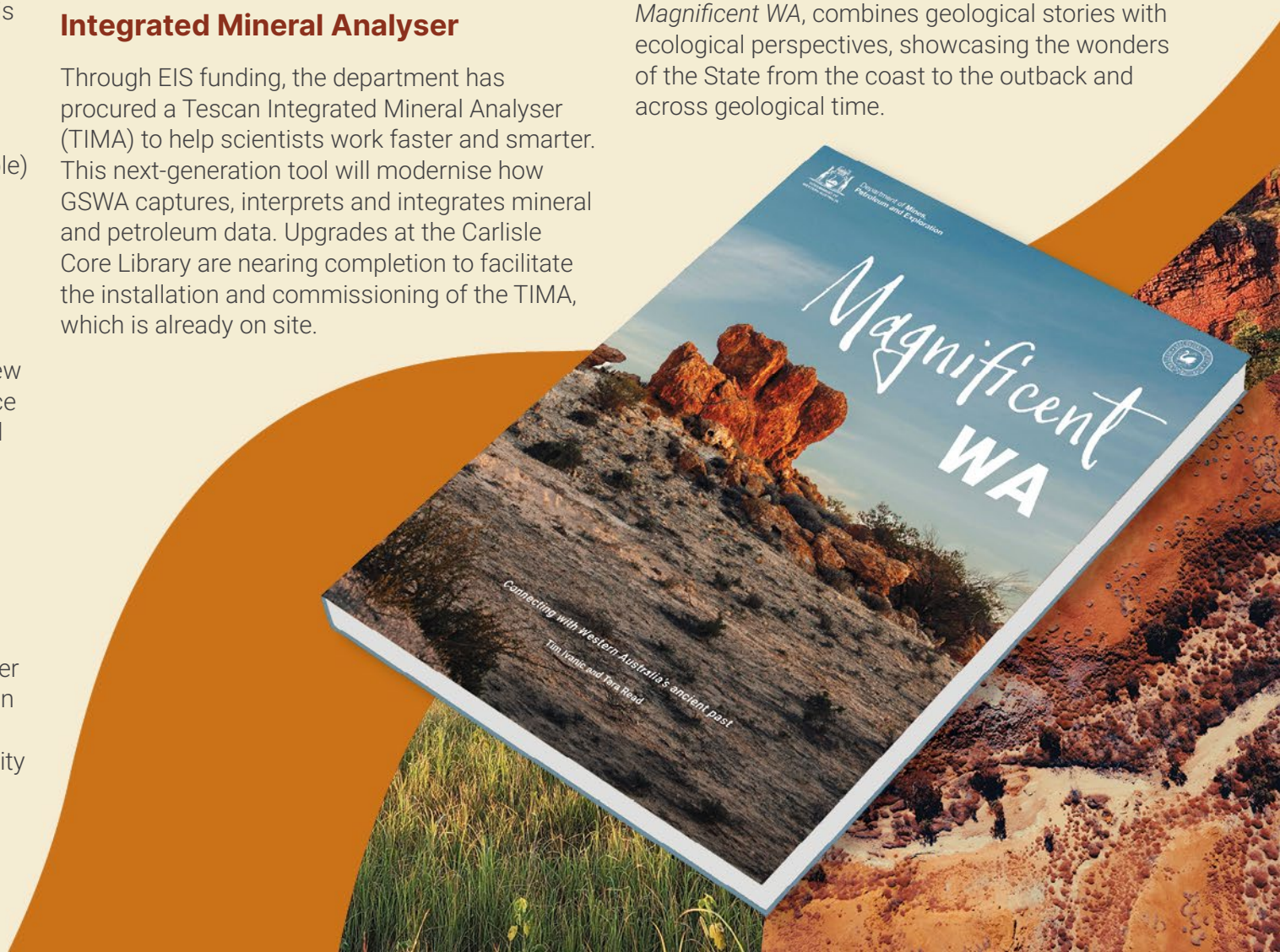
### Integrated Mineral Analyser

Through EIS funding, the department has procured a Tescan Integrated Mineral Analyser (TIMA) to help scientists work faster and smarter. This next-generation tool will modernise how GSWA captures, interprets and integrates mineral and petroleum data. Upgrades at the Carlisle Core Library are nearing completion to facilitate the installation and commissioning of the TIMA, which is already on site.

## Sharing our knowledge

Western Australia has a natural history extending back more than four billion years. The Geological Survey of Western Australia's ebookshop provides resources and publications that inform readers about the geology of the State.

A soon to be released addition to the bookshop, *Magnificent WA*, combines geological stories with ecological perspectives, showcasing the wonders of the State from the coast to the outback and across geological time.



## Marking a decade of the WA Abandoned Mines Program

Now in its 10th year of operation, the WA Abandoned Mines Program continues to be a key initiative ensuring the safety of Western Australian communities by turning mining hazards into stable, valuable land again.

The department's Abandoned Mines Program, launched in 2015, plays a central role in identifying, managing and rehabilitating abandoned mine sites across the State. With more than 150 years of mining history, Western Australia has inherited a significant legacy of abandoned mine features, including hundreds of thousands of recorded features such as open shafts, pit voids and waste rock landforms. Many pose risks to public safety, the environment and surrounding land use.

In response, the WA Government introduced the Abandoned Mines Program supported by the Mining Rehabilitation Fund. The fund receives annual contributions from active mining operators and provides a dedicated source of funding to rehabilitate legacy sites and those without a responsible party.

Over the past 10 years, the program has expanded from four initial pilot projects to a portfolio of nine active project locations, two investigative projects and two projects in planning spread across regional Western Australia.

**Abandoned Mines Program 10 Years**



## Ellendale – a success story

The Abandoned Mines Program continues to support rehabilitation works at the former Ellendale diamond mine in the West Kimberley. Following successful completion of Stage 1 rehabilitation earthworks, Stage 2 is advancing the program's focus on stabilising eroding landforms and reducing safety risks across the site.

A key component of this success is the integration of Aboriginal participation through the Ellendale Bunuba Trainee Program, delivered by Buru Rehab in partnership with Bunuba Dawangarri Aboriginal Corporation. Read more about this program in the upcoming 2025–26 Mining Rehabilitation Fund Yearly Report.

In 2025, six Bunuba trainees completed the program and achieved nationally recognised certifications in articulated dump truck and watercart operations. The training provides hands-on experience and practical pathways into careers across Western Australia's resources sector.

The project has also achieved major environmental milestones, including decommissioning the site's village camp and processing areas, stabilising constructed landforms and constructing more than 5.4 kilometres of safety bunds around former pit voids.

Ellendale was historically a major source of high-quality Fancy Yellow diamonds, with mining undertaken between 2002 and 2015 before the site was declared an abandoned mine site in December 2015. The Abandoned Mines Program is now working to ensure the site remains safe, stable and viable for future responsible resource development, while delivering enduring benefits for the community and region.

Mining Rehabilitation Fund - Yearly Report 2024–25 released 12 December 2025.



# Deliver modern government

## Fast Tracking Mining Approvals

In June DMPE completed the Fast Tracking Mining Approvals Program with phase three of the Resources Online platform going live. This major milestone completes the migration of core mining and petroleum environmental lodgements, including native vegetation clearing permits and environment and oil spill contingency plans, from legacy platforms to a secure digital gateway.

Implemented through a phased approach and supported by ongoing stakeholder engagement, Resources Online has modernised and streamlined environmental approvals, reduced administrative burden for industry and improved transparency and accessibility while maintaining robust environmental safeguards.

The platform's benefits are already being realised, with average wait times for major Mining Development and Closure Proposals reduced from 58 to 25 business days. It has also enhanced the department's spatial and digital assessment capabilities.

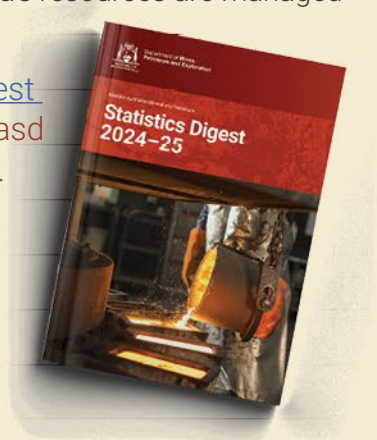
## Compliance Deep Dive

The department is committed to delivering transparent, high-quality regulatory services for stakeholders and the WA community. DMPE's environmental regulation objective is to ensure resource sector activities are designed, operated, closed, decommissioned and rehabilitated in an ecologically sustainable manner, consistent with agreed environmental outcomes and post-activity land uses, without creating unacceptable liability for the State.

The annual Compliance and Enforcement Report outlines compliance performance and outcomes under the annual program, including environmental performance and engineering standards for operations regulated under the *Mining Act 1978* and State petroleum legislation. It also covers the investigation and regulation of unauthorised and illegal resource activities.

The report demonstrates DMPE's compliance approach and provides transparency on how Western Australia's resources are managed and developed.

> Statistics Digest 2024–25 releasd 11 May 2026.




## Wardens Court Associates team

Based at the Central Law Courts the new Wardens Court Associates team provides direct administrative support to DMPE and access to Department of Justice information systems through a Memorandum of Understanding. It also bridges the gap between the two organisations.

This is the latest in a series of reforms since the second Perth Warden was established in 2021, including:

- Centralising Perth Wardens Court into a dedicated registry team.
- Transitioning Mount Magnet and Meekatharra regional courts to be run out of Perth. Karratha and Marble Bar were previously transitioned in 2012.
- Harmonisation of Court practices between the Perth team and the ongoing regional courts conducted in Kalgoorlie, Leonora and Southern Cross.
- Continuing to support the transition from manual processes to an e-Court.
- Work to scope and develop an electronic court management system is planned to progress in future years.

## Supporting responsible exploration

The Aboriginal Heritage Assistance Program announced in November 2023, provides rebates to eligible tenement holders for the cost of conducting Aboriginal heritage surveys.

In October, the department released updated guidelines with clear information on eligibility, the application process, and frequently asked questions. DMPE also consulted with industry stakeholders and promoted the initiative to raise awareness of the program and seek feedback.

To date, the program has provided more than $3 million in rebates. It encourages ongoing exploration investment, supports collaboration with Aboriginal communities and provides greater certainty for proponents in meeting their obligations under the *Aboriginal Heritage Act 1972*.

## Delivering on public sector reform

One of the reform program's major milestones was the successful transition of Corporate Services staff from LGIRS to DMPE in January, coordinated by People and Culture and Business Innovation teams. LGIRS Business Innovation teams also transitioned systems and services from partner departments, integrating platforms, data and processes into a unified operating environment.

The transition maintained business continuity and demonstrated planning, coordination and collaboration across the departments involved.





## Consultations

Public consultation helps governments make better decisions by drawing on community expertise, understanding real-world impacts and identifying practical solutions. It also builds trust, transparency and confidence by giving people a voice in decisions that affect them, while improving the effectiveness and acceptance of policies, programs and services.

During 2025–26 the department opened consultations on the following matters:

- Discussion Paper: Accelerating WA's petroleum developments – Review of State petroleum legislative framework.
- Mining Amendment Regulations 2025 (formerly the Mining Amendment Regulations 2024).
- Draft Mines and Petroleum Regulations Amendment Regulations 2025 – to amend the 12 existing petroleum regulations following passage of the *Petroleum Legislation Amendment Act 2024*.
- Draft Annual Pipeline Performance Report for pipeline licensees – guideline and templates.
- Draft Abandoned Mines Policy.
- Draft guidelines to support commencement of the *Petroleum Legislation Amendment Act 2024*.

## Building relationships and understanding

DMPE supports WA Government priorities and collaborates with the resources sector, government agencies, Traditional Owners and other stakeholders to deliver key initiatives and outcomes.

- The Deputy Director General held an introductory meeting with the Australian High-Commissioner Designate to Ghana to discuss resource-related matters relevant to the region and Western Australia.
- Consulted with the Association of Mining and Exploration Companies (AMEC), the Chamber of Minerals and Energy (CME) and the Australian Energy Producers (AEP) to develop the department's 2026–29 Strategic Plan *Future ready*.
- Facilitated presentations for visiting international delegations, showcasing WA's resources sector and sharing insights into DMPE's regulatory role.
- DMPE participates in Indigenous Land Use Agreement negotiation processes and regularly engages with landowners and pastoralists as part of the tenure application process.
- DMPE connects with representative bodies such as the Amalgamated Prospectors and Leaseholders Association; Conservation Council of WA; and AEP.
- Our government agency stakeholders include the Departments of Energy and Economic Diversification; Planning, Lands and Heritage; Water and Environmental Regulation; Premier and Cabinet; and Biodiversity, Conservation and Attractions.
- Our executives meet regularly with resource sector peak industry bodies, including AMEC, CME and AEP, to discuss sector-wide regulatory and policy matters.

## Key forums and events

2026

**4–6 August 2025**

Diggers and Dealers Mining Forum.

**2–5 September 2025**

SPE Offshore Europe.

**21 – 23 October 2025**

Annual International Mining and Resources Conference and Expo.

**14 November 2025**

GSWA Open Day.

**30 October 2025**

Resources Sector Awards for Excellence – awards ceremony.

**1–4 March 2026**

Prospectors and Developers Association Canada convention.

**23–25 March 2026**

Minerals Week – Canberra.

**6, 18, 19 and 27 May 2026**

Industry presentation and training on Resources Online.

**10 June 2026**

Industry Forum (online) on Native Vegetation Clearing Permit applications.

**3 June 2026**

Presentation on Yilgarn Craton new datasets results from WA Array, WAMT and WA Regolith programs.



**2.5%**

royalty rate introduced for all vanadium products in Western Australia from 4 February 2026, removing previous variable rate structures.

## Cross-government initiatives

DMPE works with other government departments and the Minerals Research Institute of Western Australia to deliver on the following WA Government initiatives.

| Initiative | Our progress during 2025–26 |
|---|---|
| **Approvals Reform – Cross-Government Triage Team**<br><br>**Outcome:** Reduce project review and approval timelines across Government. | DMPE continues to contribute to the cross-government Cross Sector Triage working group. |
| **Critical Minerals Advanced Processing Common User Facility**<br><br>**Outcome:** Establish a critical minerals advance processing common-user facility. | In February 2025, the WA Government and Australian Government announced joint funding of $3 million for a feasibility study into a Critical Minerals Advanced Processing common user facility. The Minerals Research Institute of Western Australia is undertaking the study. Negotiations with the Australian Government continue, with the WA government funding subject to 50:50 co-funding. |
| **Green Energy Assessment**<br><br>**Outcome:** Accelerate approvals for green energy proposals. | The DMPE Resource and Environmental Compliance – Strategic Project team continues to provide dedicated support for environmental assessment of strategic green energy projects associated with minerals activities. |
| **Fee for Objections**<br><br>**Outcome:** Boost title assessment functions. | The fee for objection continues to fund the second Perth Warden, helping reduce delays in the Wardens Court. |
| **Carbon Capture, Utilisation and Storage**<br><br>**Outcome:** Reduce emissions from existing industries, diversify the economy and contribute to the global transition to net-zero emissions. | The *Petroleum Legislation Amendment Act 2024* commenced on 28 May 2026, implementing the regulatory framework for carbon capture, storage and transport and regulated substances including naturally occurring hydrogen and helium. |
| **Contribution to Spatial WA Initiative led by Landgate**<br><br>**Outcome:** Provide and utilise spatial data related to the State's resources and land management. | Provided a dedicated and embedded Level 6 Geoscience GIS officer (Landgate funded) and specialist technical input to support the Administrative Boundaries for 4D land management use case. This included ongoing engagement with Landgate, participation in solution design and implementation planning, and support for the assessment, governance and sharing of relevant DMPE datasets for use in the Spatial Digital Twin and Next Generation Spatial Cadastre. |

## Legislative developments

| Statutory reference | Purpose of the change | Effective date |
|---|---|---|
| *Mining Amendment (Transfer of Royalty Administration) Act 2026* | Transfers royalty administration and collection functions to Revenue WA which operates under the Department of Treasury and Finance. | 1 September 2025 |
| Mining Amendment Regulations 2025 | Modernises communication with industry, strengthens compliance, and improves the accuracy and enforceability of the mining register, supporting future digital transformation across the resources sector. | 1 November 2025 |

### New frameworks to reduce duplication, strengthen safeguards

Effective from 9 September 2025, the *Mining Amendment Act 2022* modernises mining approval processes and supports more efficient compliance administration. The amendments improve approval timeframes, reduce administrative burden for industry and government, and maintain robust environmental protections. They introduced the Eligible Mining Activity and Mining Development and Closure Proposals frameworks.

The Eligible Mining Activity framework provides an automated authorisation pathway for eligible low-risk activities outside sensitive environments. This enables the department to focus resources on more complex or higher-risk applications while maintaining strong safeguards.

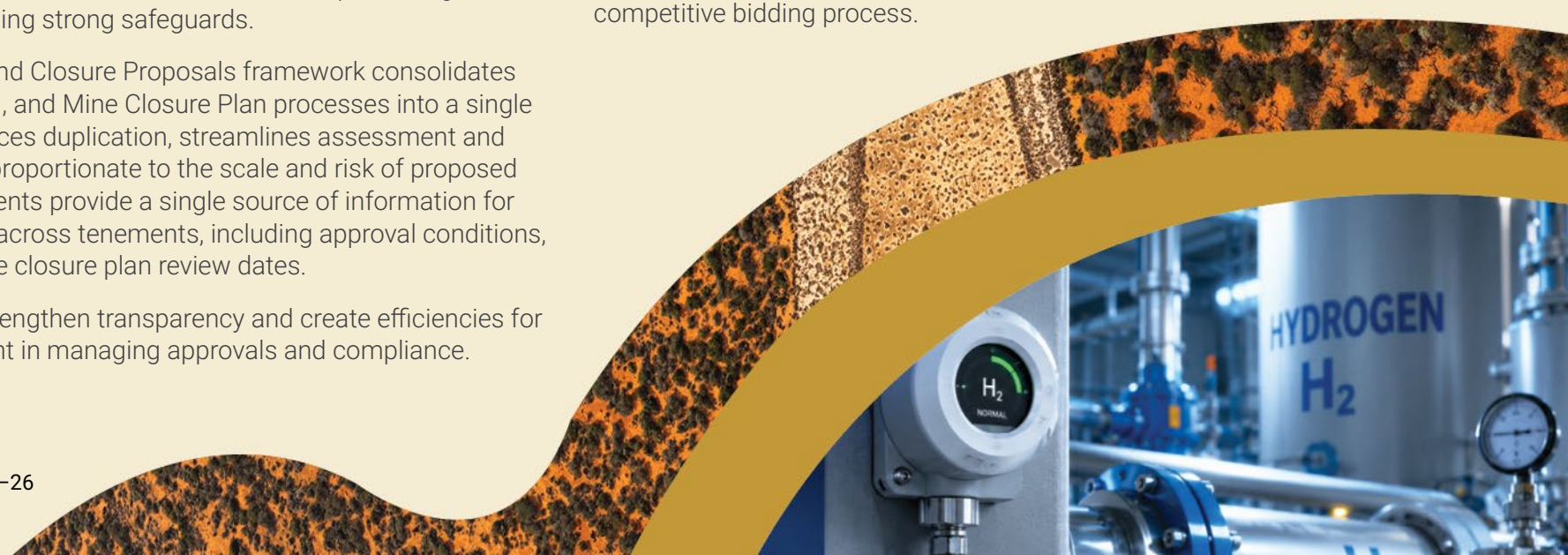
The Mining Development and Closure Proposals framework consolidates the former Mining Proposal, and Mine Closure Plan processes into a single approval document. It reduces duplication, streamlines assessment and ensures requirements are proportionate to the scale and risk of proposed activities. Approval Statements provide a single source of information for approved mining activities across tenements, including approval conditions, closure outcomes and mine closure plan review dates.

Together, these reforms strengthen transparency and create efficiencies for industry and the department in managing approvals and compliance.

### Expanding exploration potential

The *Petroleum Legislation Amendment Act 2024* commenced on 28 May 2026, amending key petroleum legislation to establish a framework for greenhouse gas transport and geological storage in Western Australia. The reforms enable exploration for naturally occurring hydrogen and helium as regulated substances, introduce polluter pays provisions and allow blending of additives in pipelines.

Following commencement, the Minister for Mines and Petroleum opened nominations for WA's 2026 acreage release, inviting proposals for petroleum, greenhouse gas storage and, for the first time, regulated substances. The acreage release rounds open later in 2026 through a competitive bidding process.



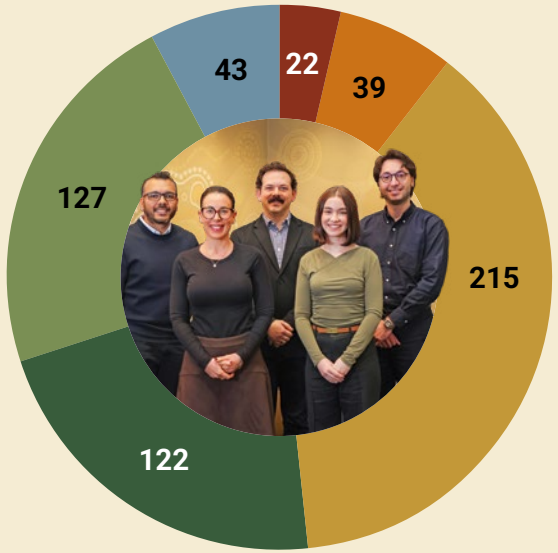
# Strengthen our team

As a newly established department, comparison figures are not available.

| Full-time equivalent[1] | 2025–26 |
|---|---|
| Full time | 510.30 |
| Part time | 27.06 |
| Secondment | 6 |
| **Head count** | **568** |

1. Figures provided under the DMPE-LGIRS SLA

## Age breakdown 2025–26




## Staffing policies

The department operates a suite of policies and procedures supporting transparent recruitment decisions, access to leadership development and other learning opportunities, and effective management of industrial and employee relations matters.

In March, the department actively promoted the launch of The Skills Academy, a public sector initiative transforming learning and development across the WA public sector. It also promoted its Leadership Development Framework, focusing essential learning for employees and managers, and continued to raise awareness of the Employee Assistance and Manager Assistance Program, which provides free, confidential counselling services.

**33**
staff are permanently based outside of the metropolitan area for work.

**29%**
of staff were born outside of Australia.

## 2025–26 Staff that identify as

**3.5%**
Aboriginal peoples

**3.5%**
People with disability

**3.9%**
Youth (24 and under)

**21.5%**
CaLD (culturally and linguistically diverse)

**33.3%**
Women appointed to senior executive service contracts

**50%**
Women substantively appointed to tier 2 and 3 positions

## Graduate success – first cohort

The first cohort of the Industry Ready Graduate Program was a success, with all three graduates securing employment after completing the program. Two graduates moved into industry roles, while one joined the WA Array team on contract, working with passive seismic data. The cohort also presented the outcomes of their work within DMPE at the end of the program. Activity highlights included:

- Python coding and ArcPro training workshops.
- Rotations with WA Array, Hylogger, Mineral Systems and Geoscience Data Integration.
- Field work at the Kalgoorlie office and onsite at Narryer terrane.

A deep dive into the success of the first cohort was presented at the 2025 GSWA Open day.

The second cohort has commenced with the department and is working on its first projects, including geoscience data integration, HyLogger mid-infrared spectra mineral classification and mapping mafic units for the Hydrogen prospectivity map.

Demand for the program is clear, with more than 30 applications received so far for the department's 2027 intake.

## Inclusive and respectful workplace behaviours

The department continues to promote mandatory inclusive and respectful behaviours training. This training enhances staff awareness and understanding of workplace discrimination, sexual harassment and bullying, in alignment with equal employment opportunity and work, health and safety legislation. It provides staff with a clear understanding of their rights and responsibilities, guidance on appropriate actions and reporting pathways, and access to support resources.

DMPE is committed to building a culturally respectful workplace and strengthening relationships with Aboriginal people and communities across Western Australia. The Aboriginal Empowerment Unit delivered learning opportunities to build cultural understanding and improve the cultural responsiveness of our work across the department.

In recognition of International Women's Day, DMPE promoted the United Nations Women website to raise awareness of global gender equality priorities, shared a message of support from the Director General, and demonstrated visible support by encouraging employees to wear ribbons. These activities reinforced the organisation's commitment to gender equality, respect and inclusion in the workplace.



## Reconciliation Action Plan

In its first year, the department maintained a strong focus on reconciliation alongside broader organisational reform. DMPE progressed initiatives to strengthen relationships with Aboriginal peoples and communities and enhance cultural capability across the workforce.

- Delivered cultural learning workshops to strengthen reconciliation, cultural safety and respectful engagement with Aboriginal peoples, stakeholders and communities.
- Launched the Aboriginal Engagement Framework to support meaningful and culturally appropriate engagement with Aboriginal people and communities.
- National Reconciliation Week 2025 (34).
- Strengthened engagement with Aboriginal businesses to support supplier diversity and economic participation (35).
- Supported Aboriginal employment outcomes through the Aboriginal Empowerment Initiative and the Abandoned Mines Program (25).
- Progressed key actions from the former department's Reconciliation Action Plan, including developing the Aboriginal Cultural Capability Strategy (36).
- Coordinated Link and Learn sessions, to strengthen staff capability to engage with and procure from Aboriginal businesses.
- Promoted supplier diversity during Indigenous Business Month 2025 (41).

In February, DMPE commenced development of its first Innovate Reconciliation Action Plan (RAP) for 2026–28. The RAP builds on the work of the former Department of Energy, Mines, Industry Regulation and Safety, which developed and implemented two Innovate RAPs. These established a foundation for respectful relationships, strengthened Aboriginal engagement and economic participation, and improved cultural capability across the organisation. The DMPE Innovate RAP 2026–28 is expected to be released later in 2026.

The RAP Working Group, established in February as an advisory and coordination body, is responsible for developing DMPE's first Innovate RAP.

The group meets monthly and includes members from across the department, bringing diverse roles, perspectives and experiences. It ensures the RAP reflects department priorities and incorporates input from across business areas. The group's mandate is limited to the RAP development phase, with responsibility for implementation, monitoring and reporting to transition to a separate governance structure following endorsement.



## WA Multicultural Policy Framework

DMPE has developed a project plan to guide the phased development of its next Diversity, Multicultural and Inclusion Plan, with completion scheduled for late 2027. Workforce data, legislative and policy requirements, staff and stakeholder feedback, and the department's strategic priorities and reporting obligations will inform the plan.

| Policy priority | Initiatives and achievements[1] | |
|---|---|---|
| Harmonious and inclusive communities | Morning tea featuring an Executive Leadership Group member sharing their lived experience and multicultural journey. | Promoted increased awareness of gender equity and inclusion through internal communications, recognising contributions of women and displaying the International Women's Day ribbon. |
| Culturally responsive policies, programs and services | Educating hiring managers in inclusive recruitment processes in alignment with updated Commissioner's Instructions and Standards. | Aboriginal perspectives were incorporated into the Strategic Plan, strengthening cultural safety and supporting a more inclusive and responsive approach to strategic planning and decision making. |
| Economic, social, cultural, civic and political participation | Twenty-eight mentors and 26 mentees successfully completed the Mentoring Program in November. The group included two mentors and six mentees from culturally and linguistically diverse backgrounds. | Supported staff to maintain cultural connections and fulfil cultural and ceremonial obligations without disadvantage, contributing to a more inclusive and culturally responsive workplace. |

1. Prior to 1 January 2026, People and Cultural services were provided under the DMPE-LGIRS SLA, consequently and as a result some deliverables identified for reporting against policy priorities relate to both departments during the period of 1 July 2025 to 31 December 2025.

## Harmony Week celebrations 2026

The department celebrated Harmony Week on 16 March 2026. The theme for Harmony Week *Everyone Belongs*, recognises that our diversity brings together Australians from all different backgrounds. The department celebrated its workplace diversity through a special staff-led event to share stories, reflections on personal experiences of belonging through community, faith, culture and identity.

## National Reconciliation Week

To mark National Reconciliation Week, the Aboriginal Empowerment Unit coordinated activities to build cultural awareness and encourage staff engagement across the department. Around 100 staff participated in activities throughout the week, including an on-Country walking tour, a Reconciliation Week breakfast, and in-house morning teas across metropolitan and regional locations. These activities supported a culturally respectful and inclusive workplace by encouraging staff to reflect on their role in reconciliation, strengthen relationships with Aboriginal people and communities, and value cultural knowledge and understanding.



## Cultural awareness workshops

The department remains committed to strengthening staff knowledge and cultural capability through cultural training. Aboriginal facilitators delivered five workshops covering:

- Working inclusively with Aboriginal staff.
- Aboriginal mental health awareness.
- Aboriginal cultural competence.
- Aboriginal cultural safety.
- Aboriginal governance and culture.

Accessible to all staff, the sessions attracted more than 70 in person participants, improving cultural understanding and supporting culturally responsive practices across the department.

## Driving Closing the Gap outcomes through Aboriginal empowerment

DMPE supported implementation of the National Agreement on Closing the Gap by strengthening Aboriginal partnerships, cultural capability and engagement practices across the department. Through the Aboriginal Empowerment Unit, DMPE progressed an agency-wide Aboriginal Cultural Capability Strategy and delivered training to support culturally responsive policy, program and service delivery.

The launch of the Aboriginal Engagement Framework provided practical guidance for respectful, culturally safe and consistent engagement. DMPE also advanced its Aboriginal Procurement Strategy by promoting supplier diversity, building staff capability to engage with Aboriginal businesses and creating opportunities for Aboriginal-owned businesses to participate in procurement.

DMPE continues to invest in its place-based regional engagement teams, with Aboriginal Engagement Officers located in the Mid-West, Goldfields and Pilbara regions. Working directly with Aboriginal people on Country, these teams build trusted relationships and ensure community perspectives inform departmental business.

These activities supported Closing the Gap outcomes by strengthening pathways for Aboriginal businesses to access government procurement opportunities, build commercial relationships and contribute to a more inclusive public sector supply chain.

The department also contributed to co-designing the Western Australian Closing the Gap Implementation Plan 2026–2028 through workshops with government and Aboriginal community-controlled sector representatives, and a written submission identifying opportunities to improve outcomes across its areas of responsibility.



## Aboriginal Cultural Capability Strategy

In August, the department started developing the Aboriginal Cultural Capability Strategy to strengthen how DMPE works with Aboriginal peoples and communities across Western Australia. The strategy will build staff cultural capability and embed culturally appropriate practices. It will also strengthen the inclusion of Aboriginal perspectives in policy, programs and decision-making, supporting the National Agreement on Closing the Gap and WA Government priorities.

DMPE engaged independent Aboriginal consultancy the Garlett Group, to guide development of the strategy through cultural integrity, respectful engagement and Aboriginal expertise.

Early in 2026, the Garlett Group and DMPE's Aboriginal Empowerment Unit consulted Aboriginal stakeholders and communities, staff and industry representatives across Perth, Kalgoorlie, Karratha and Port Hedland. Engagement on Country enabled Traditional Owners and Aboriginal stakeholders to share perspectives and contribute to the strategy's development in a respectful and culturally informed way.

Led by the Garlett Group, the consultation process provided stakeholders with multiple opportunities to inform the strategy. The insights gathered will support an inclusive, practical and responsive strategy that strengthens relationships, communication and the inclusion of Aboriginal knowledge and perspectives.

The department plans to finalise the strategy later in the year, positioning the department to implement a more consistent, culturally informed approach to engagement and service delivery.



## Agency Capability Review

A review of the then Department of Mines, Industry Regulation and Safety under the Agency Capability Review Program was completed in June 2022. Following Public Sector Reform and the establishment of DMPE, the department has reported on the progress of the recommendations for the new agency including recommendations completed or progressing through existing strategies, implementation plans and continuous improvement initiatives.

## Native Title information sessions

In partnership with the National Native Title Tribunal, the department delivered information sessions to build staff understanding of the Tribunal and DMPE's interface with the *Native Title Act 1993* (Cth). Around 60 staff attended sessions in April and May, supporting ongoing capability development and alignment of policy, practice and administration with current workforce, industry and regulatory requirements.

## Executive leadership development – Beediyar program

This year, the department sponsored Emmanuelle, an Aboriginal Empowerment Unit team member to participate in the Beediyar program delivered by the Australian Institute of Management WA. The program supports First Nations professionals aspiring to senior and executive leadership roles.

Delivered over 12 months, the program provides individual coaching, development planning, engagement with professionals and academics, and the preparation of a report focused on building culturally responsive workplaces. Participation strengthens leadership capability and contributes to the pipeline of future First Nations executives.





## Disability Access and Inclusion Plan

Asset and facility services were provided under the DMPE-LGIRS SLA that ended on 1 January 2026. A DMPE Disability Access and Inclusion Plan (DAIP) is being developed. In the interim, the DAIP Advisory Group is identifying stakeholders and access and inclusion requirements. During 2025–26 outcomes achieved include:

**Outcome 1:** Promoted International Day of People with Disability; Global Accessibility Awareness Day.

**Outcome 2:** Reconfigured the Mineral House carpark to better support visitors and staff using pool vehicles, including installing ramps and line marking. The works improved safe access to reception for people using visitor parking.

**Outcome 3:** Aligned Geological Survey of Western Australia Open day materials with publishing guidelines by positing maps at low viewing points, using simple language and applying cool, light colours. Interpreter services were also available at the event.

**Outcome 4:** Delivered an online seminar "*Neuroinclusion in the Workplace*", hosted by Australian Disability Network.

**Outcome 5:** Feedback and complaints process is currently supported by the Department of Local Government, Industry Regulation and Safety – Service Delivery Customer Information section.

**Outcome 6:** The inaugural DAIP Advisory Group formed in February with more than half of members having lived experience with disability.

**Outcome 7:** DMPE does not request board or committee members to disclose disability as part of their appointments.

## Occupational safety, health and injury management

The department demonstrated its commitment to staff health, safety and wellbeing through the 2026–29 Strategic Plan *Future ready: Leading WA's global resources advantage*. The plan includes a strategy to deliver workplaces that proactively identify and mitigate risk, embed psychological safety, and partner with workers to co-design and implement safe systems of work.

The department also provided safety reporting to the Director General, Audit and Risk Committee and Joint Consultative Committee, and held safety observation discussions with the Executive Leadership Group. DMPE established its Health and Safety Committee (HSC) under the *Work Health and Safety Act 2020*. The HSC includes management and health and safety representatives (HSR) and facilitates consultation and cooperation between the department, staff and other worker.

**100%**

of staff have completed the WHS introduction.






| WHS Performance Summary | | |
|---|---|---|
| **Measure** | **2025–26 results** | **Target** |
| 1. Number of fatalities | 0 | 0 |
| 2. Incidence [rate] of work-related injury or illness | 9.20 | Reduce by 2% per year and 15% by 2033 compared with 2023 |
| 3. Incidence rate of serious claims with one or more weeks' lost time | 1.84 | Reduce by 2.5% per year and 20% by 2033 compared with 2023 |
| 4. Incidence rate of claims resulting in permanent impairment | 0 | Reduce by 2% per year and 15% by 2033 compared with 2023 |
| 5. Incidence rate of work-related respiratory disease | 0 | Reduce by 2.5% per year and 20% by 2033 compared with 2023 |
| 6. Managers and supervisors trained in: | | |
| a) work health and safety as relevant to the PCBU's risk profile | 77% | ≥ 80% of cohort trained within last two years |
| b) injury management | 0 | ≥ 80% of cohort trained within last five years |
| 7. Percentage of workers returned to work on full duties and hours within: | | |
| a) within 13 weeks | 100% | No target |
| b) within 26 weeks | 100% | ≥ 70% returned to work |
| 8. Agency has a WHS management system that has been independently assessed in last five years | n/a[1] | Yes |
| 9. Consultative systems: | | No target – intended for agency trend data |
| a) Number of health and safety representatives: - | | |
| i) in total | 6 | |
| ii) who have attended HSR training | 6 | |
| iii) shown as a percentage of workers | 1% | |
| iv) shown as a ratio to the number of workplaces occupied by the Agency | 0.6 | |
| b) Name/s of health and safety committees and sub-committees | DMPE HSC | |

1. DMPE-LGIRS SLA provides for use of LGIRS WHS system.

# Deliver trusted, transparent public value

## Establishing our audit capability

DMPE maintains an independent internal audit function under the *Financial Management Act 2006* and Treasurer's Instruction 10 Internal Audit. The function was delivered under the DMPE-LGIRS SLA until 31 December 2025, with governance oversight provided by the newly established Audit and Risk Committee and its Terms of Reference.

In 2026, the department established an in-house internal audit function, strengthening accountability for audit planning, assurance and capability development. In March, it approved the Internal Audit Charter and a three-year Internal Audit Strategy (2026–2029), setting out the internal audit mandate and reporting arrangements while supporting capability uplift and alignment with the Institute of Internal Auditors Standards.

During the reporting year, the Audit and Risk Committee examined governance, risk management, control environments, Public Sector Reform initiatives, technology and financial controls.

Supported by a small in-house team and co-sourcing arrangements, DMPE delivered on the 2025–26 audit program despite resource constraints, reform impacts and establishing a new internal audit function.

**100%**

of 2025–26 audit plan completed, reflecting strong performance.



## Ethical codes of conduct

The department strengthens its integrity culture through its mandatory Accountable and Ethical Decision Making (AEDM) training program. Delivered in person and online, the program helps staff understand their responsibilities, ethical conduct and the standards of behaviour set out in the Code of Conduct, in line with Commissioner's Instruction 40: Ethical Foundations. All staff are required to complete refresher training every three years.

The Executive Leadership Group receives the Integrity Dashboard each quarter, covering conflicts of interest, secondary employment, gift declarations, working at home applications, integrity training completion and disciplinary matters. The Public Sector Commission upheld no breach of standards claims during the reporting year.

**Zero**

public interest disclosures received during 2025–26.

**76%**

of staff hold current AEDM certification as of 30 June 2026.

## Privacy matters

In preparation of the *Privacy and Responsible Sharing Act 2024* coming into effect on 1 July 2026, the department has:

- established Privacy and Responsible Sharing Change Champions;
- drafted Privacy Collection Notices for high volume or high-risk collections of personal information;
- amended our Privacy Policy; and
- provided sessions for senior managers under the DMPE-LGIRS SLA.

For more information view our Privacy Policy webpage.

## Building partnerships away and at home

### SPE Offshore Europe 2025

In September the department represented Western Australia as part of the Team WA delegation to 52nd biennial SPE Offshore Europe event in Aberdeen, Scotland.

Led by the Department of Energy and Economic Diversification in collaboration with the Centre of Decommissioning Australia, the delegation showcased Western Australia's offshore energy transition, decommissioning frameworks and emerging hydrogen industry.

DMPE contributed to discussions on the *Petroleum Legislation Amendment Act 2024*, including provisions supporting carbon capture utilisation and storage, and pathways for naturally occurring hydrogen and helium exploration.

The department's continued participation in Team WA demonstrates its commitment to showcasing the strength of WA's energy sector, supporting new opportunities for a diversified industry, underpinned by a strong and reliable regulatory framework.

### Indigenous Business Month

October is Indigenous Business Month. The department showcased Aboriginal-owned businesses and promoted supplier diversity across DMPE. In collaboration with an Aboriginal-owned coffee provider and local coffee shop, DMPE facilitated a product showcase featuring a premium coffee blend. The initiative included a feature day at a local café and a month-long promotion through coffee machines at Mineral House. Positive feedback has resulted in continued procurement of the product.

The department partnered with Supply Nation to deliver two 'Link and Learn' sessions to staff, supporting supplier diversity capability. The sessions provided an overview of supplier diversity, best practice and access to a directory of verified First Nations businesses.

These activities increased awareness and capability in supplier diversity, supporting a more inclusive and sustainable supply chain and creating opportunities for Aboriginal businesses.

**$70m+**

in contracts were awarded to Aboriginal-owned business for rehabilitation works (Abandoned Mines Program); heritage monitoring/clearance for survey work; as well as for maintenance and cleaning.



## Regional Liaison Officers



DMPE has four Liaison Officers based in the Kimberley, Pilbara, Goldfields and South West regions. They provide a regional point of contact for industry stakeholders, explaining the department's processes, and the legislative and policy framework governing exploration and mining.

The officers build relationships with stakeholders and support productive partnerships between the resources industry and pastoralists, local governments and private landholders. They facilitate sustainable access to land for mineral and petroleum activities and provide information to community members, governments agencies and groups on responsible resource development processes.

Through regional engagement, the officers provide feedback to the department on issues affecting the resource sector, supporting sound policy, regulation and legislation. Their local knowledge also provides valuable expertise across departmental activities.

## Reaching potential – showcase Western Australian minerals

The Hon. David Michael MLA, Minister for Mines and Petroleum and representatives from the department and Invest and Trade WA attended the 2026 Prospectors and Developers Association Canada convention, a key event attracting more than 32,000 participants worldwide. The convention showcased Western Australia's potential in upstream exploration, midstream production and downstream processing for critical minerals and strategic materials. The team received nearly 200 enquiries during the event.

## GSWA Open Day

The annual GSWA Open Day was held 14 November 2025 with strong representation from Perth based delegates with growing attendance from regional Western Australia.

The program showcased world-class geoscience, emerging digital tools and advances supporting exploration decision-making, including updates on mapping, data integration, the Exploration Incentive Scheme, WA Array and the Abandoned Mines Program.

A panel discussion explored opportunities and challenges for artificial intelligence in geoscience, while the portals lab enabled delegates to test unreleased discovery and submission portals. The event reinforced GSWA Open Day as a key forum for knowledge sharing, collaboration and sector connection.



## Resource Sector Awards

The Resources Sector Awards for Excellence comprises of the Golden Gecko Awards, recognising leading environmental initiatives including restoration projects, biodiversity conservation, renewable integration and pollution control, and the Community Partnership Awards, recognising sector-community collaborations delivering lasting social impact.

The Community Partnership Awards introduced a new stream to attract applications from smaller-scale, high-potential initiatives. The Golden Gecko Awards also introduced a rehabilitation showcase component highlighting examples of rehabilitation within the resources industry.

Finalists across both awards demonstrated a high standard, with four finalists for the Community Partnership Awards and 11 finalists for the Golden Gecko Award.

The department awarded the 2025 Community Partnership Award to BHP and Child Australia's Thriving Futures Project, recognising its innovative approach to addressing systemic barriers to regional workforce participation, with clear sustainability and replicability.

Golden Gecko recipients were energy company BiSN for alternative means of compliance using bismuth-based alloys for well plug and abandonment, and BHP for the Yandi Seed Production Area. The ceremony, attended by the Hon. David Michael MLA, Minister for Mines and Petroleum, was held on 30 October 2025.









## Regulating WA's resources sector: Approvals process

The department has publicly reported approval performance since 2009, adding petroleum categories in 2014 and a dashboard in 2018. This included a whole-of-approval indicator covering external agency and proponent timeframes.

DMPE's reporting supports transparency, continuous improvement and resource sector planning. Following significant statutory changes in 2025, new approvals reporting is being developed.

Under the current approvals framework, the target performance indicator is to complete 80 per cent of applications within DMPE's assessment timeframes, which vary by application type.

The reported performance below, excludes time outside the department's control, such as time spent waiting for information from an external agency.



## Environmental requirements approvals

Environmental approvals provide the framework for assessing the environmental requirements for resources sector activities under the mining act and petroleum acts.

| Application type | 2025–26 |
|---|---|
| **Programme of Works:** Application to seek approval for mechanised ground disturbance for the purpose of exploring or prospecting for minerals. Sets out proposed activities, strategies to manage environmental impact and rehabilitation commitments. | 65% |
| **Petroleum environment plan:** Application to seek environmental approval before undertaking a petroleum, geothermal, or pipeline activity. Sets out how environmental risk associated with the petroleum activity will be managed and reduced to as low as reasonably possible. | 48% |
| **Well management plan:** Application to seek approval to commence well-related activities. Sets out how a well will be designed, constructed, operated, maintained and decommissioned. | 70% |
| **Native vegetation clearing permit:** Application to seek approval for the clearing of native vegetation for mining and petroleum activities. Administered under the *Environmental Protection Act 1986* under delegation from the Department of Water and Environmental Regulation. | 14% |
| **Mining development and closure proposal:** Application to seek approval for mining activities and the rehabilitation and closure of mining activities. | 75% |

During the year, DMPE completed its Fast-Tracking Mining Approvals Reform Initiative (26) and implemented major legislative changes (30) introducing simpler and more targeted approaches to mining environmental approvals, including Mining Development and Closure Proposal (MCDP) and Eligible Mining Activity (EMA) frameworks. These reforms together with the Resources Online digital transformation program required significant effort to transition to new regulatory frameworks and business processes while maintaining DMPE's core regulatory functions. This transition affected assessment timeframes.

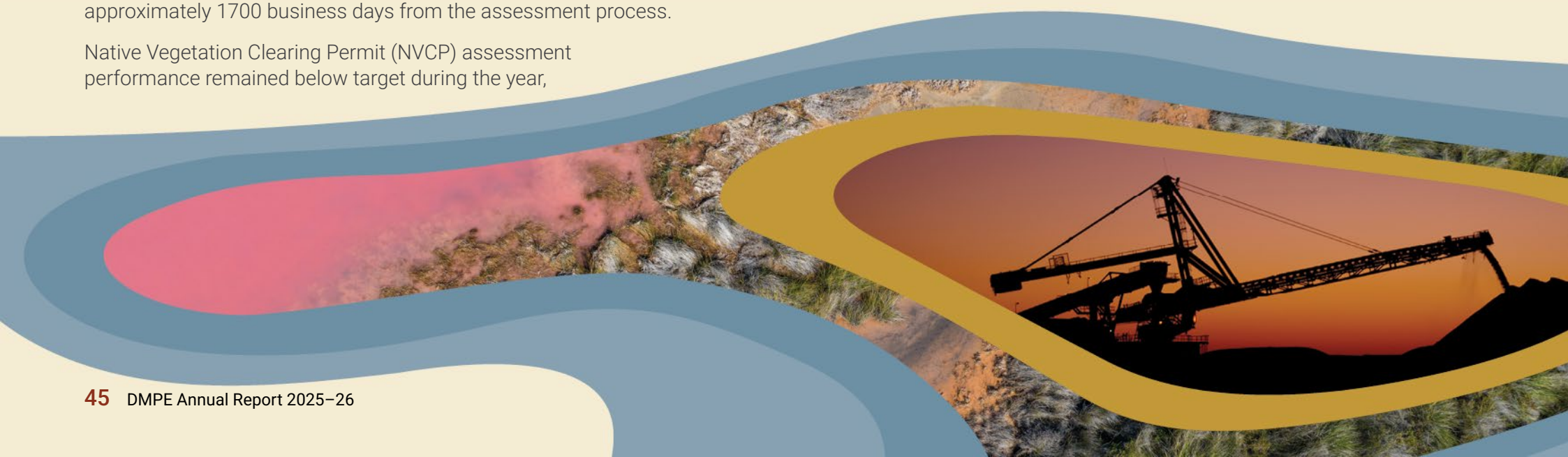
Reforms introduced in 2025 via the *Mining Amendment Act 2022* (30) have delivered positive outcomes for industry. This is reflected in the significant difference between the timeframe for a MDCP assessment (28 business days), compared to Mining Proposals timeframes prior to introduction of the MDCP framework (61 business days). The influx of Mining Proposals in August ahead of the legislative changes, created a larger than usual backlog and increased assessment effort to transition undetermined applications to the new regulatory framework. The department significantly reduced this backlog with only 15 undetermined Mining Proposals remaining at 30 June 2026.

The EMA framework introduced in September, has contributed to favourable timeframes for exploration and prospecting activities by removing approximately 1700 business days from the assessment process.

Native Vegetation Clearing Permit (NVCP) assessment performance remained below target during the year, reflecting increased industry activity, surges in applications and greater complexity. In response, the department implemented a NVCP Response Strategy in October, which included additional resources, enhanced industry communication and strengthened case management. The strategy increased NVCP assessment completions by 25 per cent, helping reduce the backlog and improve assessment timeframes. DMPE remains committed to reviewing processes and opportunities for ongoing improvement in this area and acknowledges there is more work to be done. While performance remains below target, these results demonstrate the impact of the targeted measures implemented, with further work underway to return performance to sustainable levels. At the end of the 2025–26 financial year, the team finalised 40 per cent more applications than in 2024–25.

The department is currently meeting the target timeframes for Programmes of Work and MDCPs.

Overall, assessment performance improved materially during the latter part of 2025–26 as the reform program became embedded. Significant improvements in MDCP and Programme of Work performance, together with increased NVCP throughput, demonstrate that the reforms and targeted operational responses are delivering tangible efficiency benefits while maintaining robust regulatory and environmental assessment standards.



## Mineral and petroleum tenure approvals

Mineral and petroleum tenure applications provide the regulatory framework that enables exploration, development and production activities across Western Australia's resources sector. These approvals establish and maintain rights to explore for and develop mineral and petroleum resources, supporting investment certainty and economic activity while ensuring statutory and regulatory requirements are met.

| Licence/lease type | 2025–26 |
|---|---|
| **Prospecting licence:** Allows mining exploration activities in an area up to 200 hectares to extract or disturb up to 500 tonnes of material. Includes special prospecting licences which authorise prospecting for gold under a primary tenement. | 96% |
| **Exploration licence:** Allows mining exploration activities and to extract up to 1000 tonnes of material unless otherwise approved. | 95% |
| **Mining lease:** Allows the lessee to carry out commercial mining operations in, on or under the land, subject to conditions of the title. No limit to extraction and disturbance volumes. | 90% |
| **Miscellaneous licence and other tenure:** Miscellaneous licences and general purpose leases are infrastructure tenements used for roads, pipelines, or other infrastructure purposes to exclusively support mining activities. Retention licences are holding licences where a mineral resource has been identified but unable to be further explored or mined. | 94% |
| **Petroleum and regulated substances, geothermal energy and greenhouse gas titles:** Provide holders with rights to carry out exploration and recovery operations for petroleum and regulated substances, or geothermal energy or for potential greenhouse gas storage and injection within the title area. Pipeline licences cover the conveyance of petroleum or greenhouse gas substances. | 93% |

These results reflect more than timely application processing. Tenure assessments involve regulatory, administrative, legal and technical activities, including land availability assessments, spatial and cadastral reviews, statutory notifications, native title and stakeholder considerations, agency consultation, competing interest assessments, recommendations and statutory decision-making.

Tenure administration also supports subsequent regulatory approvals and the ongoing management of more than 25,000 live mining and petroleum titles across Western Australia.

Current performance remains strong, but increasing application complexity, data volumes, legislative requirements and expectations for digital service delivery continue to pressure systems and workflows. Ongoing investment in modern, integrated regulatory systems will support efficient processing, improved information management, enhanced reporting and better customer outcomes.

System modernisation and process improvements will help the department maintain performance, meet future demand and deliver efficient, transparent and responsive tenure services to industry.

During 2025–26, the department maintained strong assessment performance across tenure application streams while implementing significant regulatory reforms across the resources sector.

See DMPE's websites for more detail on Mining and Energy tenure types. Current quarterly reports are available on the department's Approvals performance webpage.



## Recordkeeping Plans



DMPE has a comprehensive Recordkeeping Plan covering records management policies and procedures, language control, preservation, retention and disposal, compliance, and outsourced functions. Under the DMPE-LGIRS SLA, LGIRS developed and submitted the plan to the State Records Commission on behalf of DMPE. The plan was approved in May 2026, with the following improvement areas identified:

- Review of Retention and Disposal Authority RD 2013061, covering the department's business functions, following establishment of the department's records and information management team.
- Comprehensive review of records management services following establishment of the department's records and information management team and full assumption of relevant corporate records from the former department.

DMPE has taken possession of approximately 14,000 linear metres of physical records including offsite storage. With records held across multiple locations, DMPE continues to identify, manage and preserve historical paper records.

The department continues to share one electronic document and records management system (oneDMS) with the former department, now LGIRS. The system's first security layer separates staff accounts by department. The second ensures staff can access only active records relevant to their functions and obligations.

Mandatory records management including Total Recordkeeping Awareness Course for new staff and oneDMS training continue to be provided under the DMPE-LGIRS SLA, feedback is encouraged.

**During 2025–26:**

**145**
staff completed the Total Recordkeeping Awareness Course.

**123**
staff completed the oneDMS basics training course.

## Ministerial directives

There were no ministerial directives received by the department.

## Pricing policies

The department charges fees on a full or partial cost-recovery basis, with annual reviews and updates published on the Western Australian Legislation website.

Mines and Petroleum Regulations Amendment (Fees and Charges) Regulations 2026 - SL 2026/124 published 24 June 2026.

## Climate change actions and sustainability

DMPE collaborated with State Fleet, City of Perth and Department of Water and Environmental Regulation on our Waste and Emission Reduction Project. This project delivered on the following:

- Decreased electricity consumption by 25 per cent through targeted whitegoods, and redundant equipment disposals and workplace consolidation.
- Containers for Change participation and moving to the three-bin system for waste collection and control.
- Installed electric vehicle chargers and increased procurement of electric vehicles as alternatives to petrol vehicles.

# Significant issues and reviews





# Court outcomes, significant issues and reviews

## Mining Rehabilitation Fund — 10 year review

In April 2024, an independent statutory review of the *Mining Rehabilitation Fund Act 2012* was tabled in Parliament. The review found the Act remains effective in minimising the environmental, social and financial risks from abandoned mines while identifying opportunities to strengthen its operation.

Key priorities include strengthening incentives for progressive rehabilitation; enhancing risk based financial and contribution settings, improving rehabilitation data quality, consistency and transparency, expanding scheme coverage, strengthening governance and oversight, and streamlining administrative processes for industry.

The WA Government's response was released in October. The department has commenced policy work to develop legislative amendments and supporting regulations to address the review's recommendations. DMPE will continue to work with industry and stakeholders to refine legislative, policy and operational improvements to the Act.



## Kelly Review

In 2025, the WA Government commissioned a targeted review of Native Title and Aboriginal cultural heritage processes in Western Australia's mining and exploration sector, focusing on improving outcomes for Traditional Owners and industry.

The review involved regional forums and direct engagement with Aboriginal stakeholders, mining and exploration industry representatives, and government agencies. It considered stakeholders' ability to participate in consultation under current native title and Aboriginal cultural heritage legislation, and the implications for delivering social, economic and community benefits.

The final report was tabled in Parliament on 9 June 2026. The department is working to implement recommendations from the WA Government's response, improving the efficiency, effectiveness and equity of these processes for mining and exploration activities.

## Supporting our regions – fuel plan

The department participated in the WA Government's working group in response to global fuel supply impacts resulting from geopolitical uncertainty near the Strait of Hormuz. Our response as a department was to suspended field work for the year apart from the WA Array and WAMT programs, in acknowledgement of fuel supply impacts happening throughout Western Australia. To reduce our impact on regional fuel supply, the continued programs brought additional supplies of fuel when heading out in the field.

## Unauthorised mining

Two mining-related entities and a director were fined a total of $2.34 million for unauthorised mining at sites near Leonora and Sandstone. The parties pleaded guilty in the Perth Magistrates Court to mining without authority, with the director also pleading guilty to failing to take reasonable steps to prevent the offence.

Under the *Mining Act 1978*, it is an offence to mine without authority, and company officers may be held personally accountable where they fail to prevent offending. A miscellaneous licence is required for areas used for ore stockpiling and mine support activities, including roads, laydown areas, maintenance and refuelling.

Although a licence application had been lodged for one site, activities began before the required authority was granted. Stockpiling and transport activities continued at the Malcolm site from September to October 2024. A second unauthorised site near Sandstone operated between September 2024 and July 2025 for transporting, stockpiling and transhipping ore, including support facilities for road trains.

Operations at Sandstone continued after the former Department of Energy, Mines, Industry Regulation and Safety - now DMPE - directed the parties to cease unauthorised activities at Malcolm, reinforcing the seriousness of the compliance breach. The conduct was outside Western Australia's established mining regulatory framework, where mining cannot legally occur without an approved tenement, and operators must comply with tenure and regulatory requirements to maintain the integrity of the system.

## Simplified process to report illegal prospecting

In October, the department's Title Compliance Branch launched an online complaint form to simplify reporting of illegal prospecting and suspected unauthorised mining activities across Western Australia. With many complaints originating from rural areas, obtaining additional information can be time-consuming.

Available to industry and the public, the form streamlines reporting while capturing the detail needed to support further investigation.

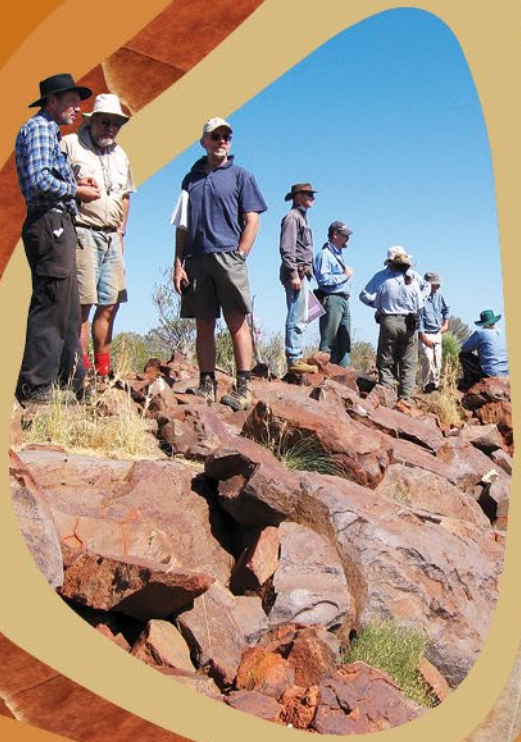
The complaint form is available to download from the DMPE website.

**224**
miscellaneous licenses granted, which equates to

**11%**
of all tenement licenses granted during 2025–26.



# Financials





GOVERNMENT OF WESTERN AUSTRALIA

# Auditor General

## Independent Auditor's Report 2026

### Department of Mines, Petroleum and Exploration

To the Parliament of Western Australia

## Report on the audit of the financial statements

### Opinion

I have audited the financial statements of the Department of Mines, Petroleum and Exploration (Department) which comprise:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered assets and liabilities as at 30 June 2026 and administered income and expenses by service for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department for the year ended 30 June 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

### Basis for opinion

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

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

### Emphasis of Matter – Use of restricted cash for operational expenditure

I draw attention to Note 6.4 of the financial statements which discloses that the Mining Rehabilitation Fund special purpose account was used to fund the Department's operational expenditure, breaching section 8 of the *Mining Rehabilitation Fund Act 2012* and section 18 (2) of the *Financial Management Act 2006*. My opinion is not modified in respect of this matter.

## Responsibilities of the Director General for the financial statements

The Director General is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

## Auditor's responsibilities for the audit of the financial statements

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

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

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

# Report on the audit of controls

## Basis for Qualified Opinion

### Bank reconciliation and special purpose account monitoring controls

I identified significant control weaknesses in the Department's design and implementation of monthly bank reconciliations and special purpose account monitoring controls. These control weaknesses resulted in unreconciled transactions not being identified and resolved on a timely basis and inadequate monitoring of funds held for specific purposes. This resulted in breaches of section 8 of the *Mining Rehabilitation Fund Act 2012* and section 18 (2) of the *Financial Management Act 2006*. In addition, these weaknesses significantly increased the risk that fraud or errors may not be detected in a timely manner throughout the financial year.

## Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department. The controls exercised by the Department are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, except for the possible effects of the matters described in the Basis for qualified opinion section of my report, the controls exercised by the Department are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

## The Director General's responsibilities

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

## Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board.

That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

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

My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

## Limitations of controls

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

# Report on the audit of the key performance indicators

## Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Department for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2026.

## The Director General's responsibilities for the key performance indicators

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

In preparing the key performance indicators, the Director General is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5 Key Performance Indicators.

## Auditor General's responsibilities

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

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

## My independence and quality management relating to the report on financial statements, controls and key performance indicators

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

## Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, but not the financial statements, key performance indicators and my auditor's report.

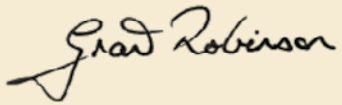
My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Department for the year ended 30 June 2026 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the Department to confirm the information contained in the website version.

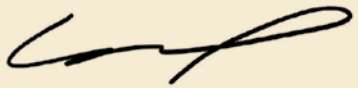


**Grant Robinson**
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
26 October 2026

# Key Performance Indicators

## Certification of key performance indicators

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess Department of Mines, Petroleum and Exploration (DMPE) performance and fairly represent the performance for the financial year ended 30 June 2026.



**Chris Shaw**
Director General
26 October 2026

## Performance management framework

The Department of Mines, Petroleum and Exploration was established on 1 July 2025. The department supports the Western Australian Government's vision to remain the strongest economy in the nation. DMPE contributes to the Government's priorities to diversify the Western Australian economy by becoming a global leader in investment attraction, industry facilitation and regulation, and protect and restore our environment. DMPE's services are aligned to these priorities, and key performance indicators are based on the Outcomes Based Management (OBM) framework, which supports clear reporting, accountability and continuous performance improvement.

The table below shows the relationship between the DMPE service, desired outcome and the relevant Government Goal.

| **Government goals**<br>Made in WA Plan: Diversifying our economy for the future and creating local jobs. | | |
|---|---|---|
| **Desired Outcome:**<br>Promoting a sustainable and regulated resources sector. | | **Service:**<br>Resource and Environmental Regulation |
| **O.1.1:** Per cent of Resource and Environmental Regulation customers satisfied with service provided. | **O.1.2:** Per cent of Resource and Environmental Regulation compliance activities conducted as planned. | **S.1.1:** Average cost of resource regulation per live title. |

## Outcome based management

Following the public sector reform announced in March 2025, the department's OBM framework was transitioned from the former Department of Energy, Mines, Industry Regulation and Safety's (DEMIRS) framework effective from 1 July 2025. Prior year results have been transferred accordingly and are reported as originally attributed under DEMIRS.

**What is the OBM Framework?**

The OBM is Western Australia's performance management framework that focuses on achieving measurable results and government-desired outcomes.

# Outcome 1

## Effectiveness Key Performance Indicators

### KPI O.1.1 | Per cent of Resource and Environmental Regulation customers satisfied with service provided.

#### What we measure

High satisfaction with the service provided to customers by the Resource and Environmental Regulation Service provides evidence of how well the department is delivering its role of service provider. Customer satisfaction is measured by an online perception survey. During the year respondents will be randomly selected to respond to an online survey. This will encompass customers from all stakeholder groups and accessing a broad range of services. The survey addresses service provision across all functions of the Resource and Environmental Regulation division, specifically within the areas of Resource Tenure; Resource and Environmental Compliance; and Geological Survey and Resource Strategy.

#### How it is calculated

An independent market research agency was contracted to design and administer the annual survey on behalf of DMPE. The survey is distributed to stakeholders who have interacted with the department in the past 12 months. Respondents are asked to rate their level of satisfaction on a scale of zero to 10. The percentage of respondents who give a rating between six and 10, is reported as overall satisfaction.

#### Satisfaction with service provided results

| 2023–24[1] | 2024–25 | 2025–26 Target | 2025–26 |
|---|---|---|---|
| n/a | 78% | 75% | 81% |

1. No back-cast data is available.

#### What do the results indicate

This indicator demonstrates that the department continues to deliver a positive customer experience, with overall satisfaction remaining above target and improving on the previous year (under DEMIRS). In 2025–26, 81 per cent of respondents were satisfied with the service they received, representing an eight per cent variance above the target of 75 per cent and an increase of three percentage points from 2024–25. The survey achieved a response rate of 4.62 per cent, with 114 responses received from 2,465 invitations issued. Statistical significance testing was conducted at the 95 per cent confidence level. To help manage the risk of response bias and representativeness limitations, the survey captured feedback across the department's key customer interaction types identified through consultation with business areas. Results were analysed by interaction type, providing assurance that customer experiences were reflected across the department's major service categories and were not unduly influenced by a single interaction type. Satisfaction levels were consistently positive across the main interaction categories, with licence, permit and lease interactions, and information, advice and newsletter interactions, each recording satisfaction above 80 per cent.

These results support the overall outcome and indicate a consistently positive customer experience across the department's principal service areas. The results highlight the department's key strengths in customer service, particularly the professionalism, respectfulness and responsiveness

of staff. Customers consistently reported positive experiences when interacting directly with departmental officers, with respectfulness recording the strongest result at 91 per cent and improving significantly from the previous year. Satisfaction with licence, permit and lease services, which represent the largest proportion of customer interactions, also increased to 82 per cent.

The survey findings also identify opportunities to further improve regulatory service delivery. While customers value the support provided by staff, they reported lower levels of satisfaction with aspects of the customer journey relating to certainty, control and process visibility. Feedback indicates that customers would benefit from clearer communication about application progress, expected assessment and approval timeframes, information requirements and next steps. Improving access to information and self-service resources, together with greater transparency throughout regulatory processes, represents the greatest opportunity to enhance customer experience and further improve satisfaction outcomes.



## KPI O.1.2 | Per cent of Resource and Environmental Regulation compliance activities conducted as planned.

### What we measure

The KPI measures the percentage of the compliance activity targets that the branches will undertake throughout the coming financial year. Planned compliance activities includes those activities that are expected, scheduled, and prearranged be completed as part of the annual business planning cycle, plus an estimate of reactive, additional, unexpected, and ad hoc activities that are anticipated to be conducted during the year.

### How it is calculated

Once an activity is marked as completed by an officer it will be included in the number of completed activities and is counted toward the overall target for the Resource and Environmental Compliance division. Depending on the type of activity undertaken complete is defined as when an inspection report or close-out letter has been sent or a checklist has been completed, with the exception of Form 5 Third Party Audits where the completion is when the audit request letter is issued.

### Compliance activities conducted as planned results

| 2023–24[1] | 2024–25 | 2025–26 Target | 2025–26 |
|---|---|---|---|
| n/a | 122% | 80% | 57% |

1. No back-cast data is available.

## What do the results indicate

The 2025–26 results reflect the strategic prioritisation of compliance activities in response to significant competing operational, legislative and digital reform initiatives delivered by the Resource and Environmental Compliance division during the reporting period. These included commencement and implementation of the *Mining Amendment Act 2022* and *Petroleum Amendment Act 2024*, together with two major releases of Resources Online. This occurred alongside increased industry activity and increasingly complex environmental approvals work.

The Resource and Environmental Compliance Program encompasses a diverse range of compliance functions, including environmental, engineering and administrative activities. While overall results were below target with 57 per cent of planned compliance activities completed across the division (representing a negative 29 per cent variance from the target of 80 per cent of compliance activities completed as planned), it is important to note that performance varied across compliance streams.

For the 'mining environmental' and 'petroleum environmental and engineering' components of the compliance plan, DMPE completed 123 per cent and 105 per cent of planned compliance activities respectively. This reflects DMPE's risk-based approach to compliance, whereby resources are strategically allocated to activities with the greatest regulatory risk and potential impact.

The primary contributor to the 2025–26 result was a reduction in Mining Rehabilitation Fund (MRF) audits, which were deprioritised to enable resources to be directed towards higher-risk compliance and assessment activities, as well as competing approvals and reform work. This approach was supported by historically high levels of MRF reporting compliance, indicating a lower risk profile relative to other elements of the compliance program. Eight hundred and seventy-two MRF audits were completed during the reporting period, against a planned MRF target of 2000.

Given the significant proportion of total planned compliance activities represented by planned MRF audits (74.55 per cent), the reduced number of completed audits influenced the division's overall result for the reporting period and also contributed to the -53 per cent (minus 53 per cent) variance from last year's result (where the division completed 122 per cent of planned compliance activities).



# Service 1

## Efficiency Key Performance Indicators

### KPI S.1.1 | Average cost of resource regulation per live title

#### What we measure

Resource development and exploration occurs in the context of the resource management 'lifecycle'. All activities within this lifecycle are associated with a mining title, with the number and average cost associated with regulating each title forming the basis of this efficiency KPI.

#### How it is calculated

Live titles include resource titles and petroleum titles. The total cost of service of the Resource and Environmental Regulation Service is divided by the number of live titles that were live at any point during the period. The data used to calculate live tiles includes those that have been approved, renewed or are subject to ongoing regulation by the department during that year. Titles are granted under the following legislation:

- *Mining Act 1978*
- *Petroleum and Geothermal Energy Resources Act 1967*
- *Petroleum (Submerged Lands) Act 1982*
- *Petroleum Pipelines Act 1969*
- *Petroleum Act 1936.*

Variance from target is calculated using a relative percentage variance formula: *(Actual - Target) ÷ Target = Variance*

Calculated by subtracting Target from Actual, then dividing the result by Target.

#### Average cost of resource regulation per live title results

| 2023–24 | 2024–25 | 2025–26 Target | 2025–26 |
|---|---|---|---|
| $5,903 | $6,877 | $7,167 | $7,249 |

#### What do the results indicate

The number of live titles at the end of the financial year was 25,128, which was six per cent below the forecast target of 26,800 titles and four per cent lower than the 2024–25 result of 26,070 titles. The result reflects changes in exploration and development activity, title relinquishments, title amalgamations and project lifecycle progression and broader commodity market conditions during the year. The department continued to administer and regulate a significant portfolio of mining and petroleum titles across Western Australia, supporting ongoing exploration, development and production activities. In 2025–26, the KPI result of $7,249 per live title was broadly in line with expectations ($7,167), representing a one per cent variance higher than the target and a five per cent variance higher than the 2024–25 result. The outcome was influenced by a five per cent reduction in Total Cost of Services, primarily due to reduced expenditure on the Abandoned Mines Program, funded through the Mining Rehabilitation Fund. However, the reduction in the number of live titles was greater than the decrease in costs, resulting in a higher average cost per live title. Overall, the result was in line with both the target and the prior year outcome.

# Financial statements

## Certification of financial statements

For the reporting period ended 30 June 2026

The accompanying financial statements of the Department of Mines, Petroleum and Exploration have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2026 and the financial position as at 30 June 2026.

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

**Chris Shaw**
Director General
26 October 2026

**Mark Kuzminski**
Chief Finance Officer
26 October 2026



# Statement of comprehensive income

For the year ended 30 June 2026

| | Notes | 2026 $000 |
|---|---|---|
| **Cost of services** | | |
| **Expenses** | | |
| Employee benefits expense | 2.1(a) | 74,780 |
| Supplies and services | 2.3 | 89,876 |
| Depreciation and amortisation expenses | 4.1, 4.2, 4.3 | 3,929 |
| Finance costs | 6.3 | 107 |
| Accommodation expenses | 2.3 | 2,478 |
| Grants and subsidies | 2.2 | 9,470 |
| Other expenses | 2.3 | 1,506 |
| **Total cost of services** | | **182,146** |
| **Income** | | |
| User charges and fees | 3.2 | 66,778 |
| Interest income | 3.3 | 17,084 |
| Other income | 3.4 | 2,670 |
| **Total income** | | **86,532** |
| **Net cost of services** | | **95,614** |
| **Income from State Government** | | |
| Service appropriation | 3.1 | 118,173 |
| Services received free of charge | 3.1 | 1,349 |
| State grants and subsidies | 3.1 | 100 |
| Royalties for Regions Fund | 3.1 | 15 |
| **Total income from State Government** | | **119,637** |
| **Surplus for the period** | | **24,023** |
| **Other comprehensive income** | | |
| *Items not reclassified subsequently to profit or loss* | | |
| Changes in asset revaluation surplus | 4.1 | 15,069 |
| **Total other comprehensive income** | | **15,069** |
| **Total comprehensive income for the period** | | **39,092** |

The Statement of comprehensive income should be read in conjunction with the accompanying notes.

# Statement of financial position

As at 30 June 2026

| | Notes | 2026 $000 |
|---|---|---|
| **Assets** | | |
| **Current assets** | | |
| Cash and cash equivalents | 6.4 | – |
| Restricted cash and cash equivalents | 6.4 | 357,093 |
| Receivables | 5.1 | 10,156 |
| Amounts receivable for services | 5.2 | 526 |
| Receivable from other public sector entity | 5.3 | 48,673 |
| Other current assets | 5.4 | 820 |
| **Total current assets** | | **417,268** |
| **Non-current assets** | | |
| Receivables | 5.1 | 2,631 |
| Amounts receivable for services | 5.2 | 24,879 |
| Property, plant and equipment | 4.1 | 156,656 |
| Intangible assets | 4.2 | 7,716 |
| Right-of-use assets | 4.3 | 1,932 |
| **Total non-current assets** | | **193,814** |
| **Total assets** | | **611,082** |

| | Notes | 2026 $000 |
|---|---|---|
| **Liabilities** | | |
| **Current liabilities** | | |
| Payables | 5.5 | 12,033 |
| Amounts due to the Treasurer | 5.6 | – |
| Employee related provisions | 2.1(b) | 15,054 |
| Lease liabilities | 6.1 | 499 |
| Payable to other public sector entity | 5.7 | 13,142 |
| Other current liabilities | 5.8 | 2,276 |
| **Total current liabilities** | | **43,004** |
| **Non-current liabilities** | | |
| Employee related provisions | 2.1(b) | 3,171 |
| Lease liabilities | 6.1 | 1,491 |
| Other provisions | 5.9 | 3,463 |
| **Total non-current liabilities** | | **8,125** |
| **Total liabilities** | | **51,129** |
| **Net assets** | | **559,953** |
| **Equity** | | |
| Contributed equity | | 520,861 |
| Reserves | | 15,069 |
| Accumulated surplus | | 24,023 |
| **Total equity** | | **559,953** |

The Statement of financial position should be read in conjunction with the accompanying notes.

## Statement of changes in equity
For the year ended 30 June 2026

| | Notes | Contributed equity $000 | Reserves $000 | Accumulated surplus/(deficit) $000 | Total equity $000 |
|---|---|---|---|---|---|
| **Balance at 1 July 2025** | | – | – | – | – |
| Surplus/(deficit) | | – | – | 24,023 | 24,023 |
| Other comprehensive income | | – | 15,069 | – | 15,069 |
| **Total comprehensive income for the period** | | **–** | **15,069** | **24,023** | **39,092** |
| *Transactions with owners in their capacity as owners:* | | | | | |
| Capital appropriations | | 8,622 | – | – | 8,622 |
| *Restructure of administrative arrangements:* | | | | | |
| Net asset received | 10.1 | 513,862 | – | – | 513,862 |
| Net asset transferred out | | (1,623) | – | – | (1,623) |
| **Total** | | **520,861** | **–** | **–** | **520,861** |
| **Balance at 30 June 2026** | | **520,861** | **15,069** | **24,023** | **559,953** |

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



# Statement of cash flows
## For the year ended 30 June 2026

| | Notes | 2026 $000 |
|---|---|---|
| **Cash flows from the State Government** | | |
| **Payments** | | |
| Funds provided to other public sector entity | | (48,673) |
| **Receipts** | | |
| Service appropriation | | 117,647 |
| Capital appropriations | | 3,169 |
| Capital funding from Treasurer's Special Purpose Accounts | | 5,453 |
| Cash balance transferred in by owner | 10.1 | 360,626 |
| State grants | | 100 |
| Holding account drawdown | | 526 |
| Funds received from other public sector entity | | 13,142 |
| **Net cash provided by the State Government** | | **451,990** |
| *Utilised as follows:* | | |
| **Cash flows from operating activities** | | |
| **Payments** | | |
| Employee benefits | | (71,054) |
| Supplies and services | | (81,652) |
| Accommodation | | (2,478) |
| Grants and subsidies | | (9,470) |
| Finance costs | | (107) |
| Other payments | | (1,479) |
| GST payments on purchases | | (6,854) |
| **Receipts** | | |
| User charges and fees | | 65,581 |
| Interest received | | 16,571 |
| GST receipts on sales | | 32 |
| GST receipts from taxation authority | | 4,504 |
| Other receipts | | 1,798 |
| **Net cash (used in) operating activities** | | **(84,608)** |
| **Cash flows from investing activities** | | |
| **Payments** | | |
| Purchase of non-current assets | | (9,080) |
| **Receipts** | | |
| Proceeds from sale of non-current assets | | 36 |
| **Net cash (used in) investing activities** | | **(9,044)** |
| **Cash flows from financing activities** | | |
| **Payments** | | |
| Principal element of lease payments | | (567) |
| Repayment of Treasurer's Advance | | (20,000) |
| Payment to accrued salaries account | | (678) |
| **Receipts** | | |
| Proceeds from Treasurer's Advance | | 20,000 |
| **Net cash (used in) financing activities** | | **(1,245)** |
| Net increase in cash and cash equivalents | | 357,093 |
| Cash and cash equivalents at the beginning of the period | | – |
| **Cash and cash equivalents at the end of the period** | 6.4 | **357,093** |

The Statement of cash flows should be read in conjunction with the accompanying notes.

## Administered income and expenses
For the year ended 30 June 2026

| | Notes | 2026 $000 |
|---|---|---|
| **Income** | | |
| For transfer: | | |
| Mining rentals | 9.2 | 207,683 |
| Commonwealth grants | | 60 |
| Service appropriations | 9.2 | 20,955 |
| Other revenue | | 22 |
| **Total administered income** | | **228,720** |
| **Expenses** | | |
| Refunds of previous years' revenue | | 141 |
| Services and contracts | | 484 |
| Grants and subsidies | 9.2 | 8,314 |
| Transfer payments [(a)] | | 198,999 |
| Other expenses | 9.2 | 2,510 |
| **Total administered expenses** | | **210,448** |

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

Further explanations of variances are contained in note 9.2 'Explanatory statement for administered items'.

## Administered assets and liabilities
As at 30 June 2026

| | Notes | 2026 $000 |
|---|---|---|
| **Current assets** | | |
| Restricted cash and cash equivalents | | 113,181 |
| Receivables | | 4,319 |
| **Total administered current assets** | | **117,500** |
| **Current liabilities** | | |
| Payables | | 459 |
| **Total administered current liabilities** | | 459 |
| **Total administered liabilities** | | **459** |

## Supplementary financial information

### Contingent assets and liabilities

There are no administered contingent assets or liabilities recognised in the current financial year.

### Write-offs

During the financial year, $120,191 was written off under the authority of:

| | 2026 $000 |
|---|---|
| Director General | 97 |
| Minister | 23 |
| | **120** |

# Notes to the Financial Statements

## 1. Basis of Preparation

The Department of Mines, Petroleum and Exploration (the Department or DMPE) was established on 1 July 2025, as part of the Western Australian Government's Public Sector Reform program implemented through Machinery of Government changes.

The Department is a Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

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

These annual financial statements were authorised for issue by the Director General of the Department on 26 October 2026.

### Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's Instructions. Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's Instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

### Basis of preparation

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

## Accounting for Goods and Services Tax (GST)

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

a) amount of GST incurred by the Department as a purchaser that is not recoverable from the Australian Tax Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and

b) receivables and payables are stated with the amount of GST included.

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

## Contributed equity

Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by Treasurer's Instructions 8 – Requirement 8.1(i) and have been credited directly to Contributed Equity.

## Administered items

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

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

The accrual basis of accounting and applicable Australian Accounting Standards have been adopted.

## Comparative information

As a result of the machinery of government changes effective from 1 July 2025, the former Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) became the Department of Local Government, Industry Regulation and Safety (LGIRS), and a new department was formed being the Department of Mines, Petroleum and Exploration. As the new Department, no comparatives are presented, nor are the financial statements for the 2025–26 financial year comparable with those of DEMIRS from the prior year.

## Judgement and estimates

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

# 2. Use of our funding

## Expenses incurred in the delivery of services

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

| | Notes |
|---|---|
| Employee benefits expenses | 2.1 (a) |
| Employee related provisions | 2.1 (b) |
| Grants and subsidies | 2.2 |
| Other expenditure | 2.3 |

## 2.1(a) Employee benefits expenses

| | 2026 $000 |
|---|---|
| Employee benefits | 66,923 |
| Termination benefits | 14 |
| Superannuation - defined contribution plans | 7,843 |
| **Employee benefits expenses** | **74,780** |
| Add: AASB 16 Non-monetary benefits | 733 |
| Less: Employee contributions (per note 3.4 Other Income) | (25) |
| **Total employee benefits expenses** | **75,488** |

**Employee benefits** include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

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

**Superannuation** is the amount recognised in profit or loss of the Statement of comprehensive income comprising employer contributions paid to Gold State Super (concurrent contributions), West State Super, GESB Super or other superannuation funds.

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

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

## 2.1(b) Employee related provisions

| | 2026 $000 |
|---|---|
| **Current** | |
| **Employee benefits provisions** | |
| Annual leave | 7,222 |
| Long service leave | 7,486 |
| Deferred salary scheme | 80 |
| Purchased leave | 79 |
| | **14,867** |
| **Other provisions** | |
| Employment on-costs | 187 |
| **Total current employee related provisions** | **15,054** |
| **Non-current** | |
| **Employee benefits provisions** | |
| Long service leave | 3,132 |
| **Other provisions** | |
| Employment on-costs | 39 |
| **Total non-current employee related provisions** | **3,171** |
| **Total employee related provisions** | **18,225** |

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

**Annual leave liabilities** are classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

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

These statements are prepared with the expectation that it is unlikely for annual leave to be settled wholly within 12 months after the end of the reporting period.

Therefore, these financial statements characterises annual leave as 'other long-term employee benefits', recognising and measuring the liability for employee benefits at present value.

Where annual leave is expected to be settled wholly within 12 months after the end of the reporting period, the liability may be recognised and measured at nominal amounts.

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

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Department does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by

employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and discounted using market yields at the end of the reporting period on national government bonds with terms of maturity that match, as closely as possible, the estimated future cash outflows.

**Deferred salary scheme liabilities** are classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

**Purchased leave liabilities** are classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

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

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses', note 2.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Department's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

| Employment on-costs provision | 2026 $000 |
|---|---|
| Carrying amount at the start of period | – |
| Transfer in from other agency[(a)] | 115 |
| Additional provisions recognised | 134 |
| Payments/other sacrifices of economic benefits | (47) |
| Unwinding of the discount | 24 |
| **Carrying amount at end of period** | **226** |

(a) Employment on-costs provision transferred as a result of the 2025 Public Sector Reform (PSR).

## Key sources of estimation uncertainty – long service leave

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

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

- expected future salary rates;
- discount rates;
- employee retention rates; and
- expected future payments.

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

## 2.2 Grants and subsidies

| | 2026 $000 |
|---|---|
| **Recurrent** | |
| Exploration Incentive Scheme | |
| *Co-funded Drilling* | 7,054 |
| *Co-funded Geo-physics* | 1,498 |
| *Co-funded Energy Analysis* | 50 |
| Other grants | 868 |
| **Total grants and subsidies** | **9,470** |

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, nongovernment schools, and community groups.

The Department is not responsible for administering a government subsidy scheme.

## 2.3 Other expenditure

| | 2026 $000 |
|---|---|
| **Supplies and services** | |
| Consultants and contractors | 82,349 |
| Advertising and promotion | 565 |
| Travel | 1,142 |
| Communication | 117 |
| Consumables | 1,010 |
| Repairs and maintenance | 319 |
| Insurance | 1,255 |
| Hire costs | 2,037 |
| Other expenses | 1,082 |
| **Total supplies and services expenses** | **89,876** |
| **Accommodation expenses** | |
| Office rental | 204 |
| Repairs and maintenance | 1,109 |
| Cleaning | 643 |
| Utilities | 522 |
| **Total accommodation expenses** | **2,478** |
| **Other expenses** | |
| Audit fees | 195 |
| Bad debts | 27 |
| Expected credit losses expense | – |
| Employment on-costs | 111 |
| Minor plant and equipment | 602 |
| Other expenses | 571 |
| **Total other expenses** | **1,506** |
| **Total other expenditure** | **93,860** |

**Supplies and services expenses** are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

**Office rental** is expensed as incurred, as Memorandum of Understanding Agreements between the Department and other State agencies for the leasing of office accommodation contain significant substitution rights.

**Repairs, maintenance and cleaning costs** are recognised as expenses as incurred.

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

**Audit Fees** are an expense recognised for internal and external audit services received during the reporting period.

**Expected credit losses** is recognised for movement in allowance for impairment of trade receivables. Refer to note 5.1 for more details.

**Employee on-costs** includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

**Minor plant and equipment** are items identified as portable and attractive that do not meet the criteria of an asset and are expensed in the year the item is acquired.

**Other expenses** include items recorded as prior period expenses and various other minor miscellaneous expense items.

# 3. Our funding sources

## How we obtain our funding

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

| | Notes |
|---|---|
| Income from State Government | 3.1 |
| User charges and fees | 3.2 |
| Interest income | 3.3 |
| Other income | 3.4 |



## 3.1 Income from State Government

| | 2026 $000 |
|---|---|
| Appropriation received during the period: | |
| - Service appropriation | 118,173 |
| **Total service appropriation** | **118,173** |
| Resources received free of charge from other public sector entities during the period: | |
| State Solicitors Office | |
| - legal services | 1,037 |
| Department of Housing and Works | |
| - accommodation services | 64 |
| Landgate | |
| - land dealings, land information, valuation services and products | 202 |
| Department of Water and Environmental Regulation | |
| - online download - water information data, ISBA package, EIA advice on subterranean fauna, assessment and review of various green energy projects | 28 |
| Department of Primary Industries and Regional Development | |
| - digital map downloads | 18 |
| **Total resources received** | **1,349** |
| State grants and subsidies | 100 |
| **Total grants and subsidies** | **100** |
| Royalties for Regions Fund: | |
| - Regional Workers Incentives Allowance | 15 |
| **Total Royalties for Regions Fund** | **15** |
| **Total income from State Government** | **119,637** |

**Service Appropriations** are recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at the Department of Treasury and Finance.

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

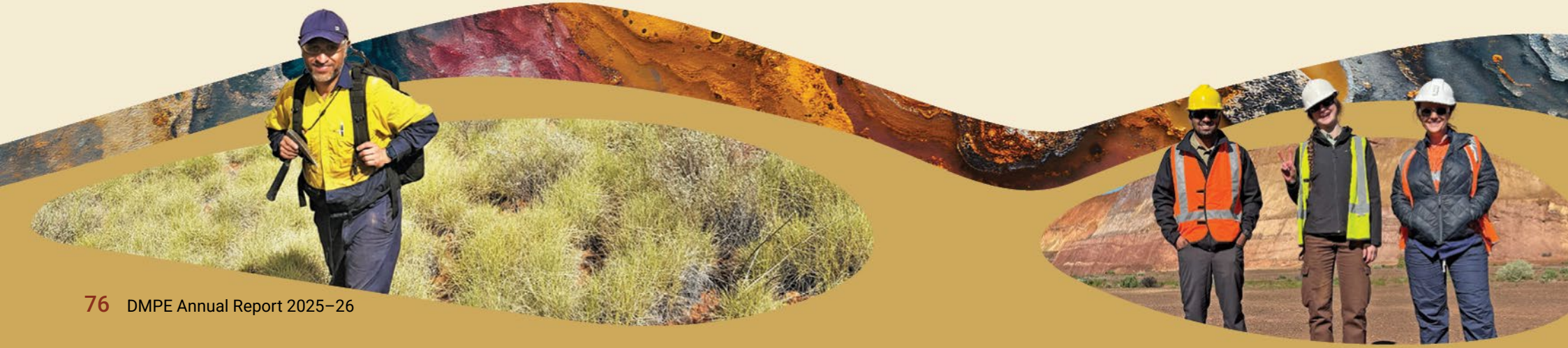


## Summary of consolidated account appropriations

For the year ended 30 June 2026

| | 2026 Budget $000 | 2026 Additional funding* $000 | 2026 Revised budget $000 | 2026 Actual $000 | 2026 Variance $000 |
|---|---|---|---|---|---|
| **Delivery of Services** | | | | | |
| Item 53 Net amount appropriated to deliver services | 75,774 | 3,099 | 78,873 | 78,873 | – |
| Service appropriation - Services to industry component | 38,873 | – | 38,873 | 38,873 | – |
| Amount authorised by other statutes | | | | | |
| - *Salaries and Allowances Act 1975* | 427 | – | 427 | 427 | – |
| **Total appropriations provided to deliver services** | **115,074** | **3,099** | **118,173** | **118,173** | **–** |
| **Capital** | | | | | |
| Item 134 Capital Appropriation | 3,132 | 37 | 3,169 | 3,169 | – |
| **Administered Transactions** | | | | | |
| Item 54 Amount provided for Administered grants, subsidies and other transfer payments | 64,992 | (44,037) | 20,955 | 20,955 | – |
| **Total administered transactions** | **68,124** | **(44,000)** | **24,124** | **24,124** | **–** |
| **Total consolidated account appropriations** | **183,198** | **(40,901)** | **142,297** | **142,297** | **–** |

* Additional funding includes supplementary funding and new funding authorised under section 27 of the *Financial Management Act 2006* and amendments to standing appropriations.



## 3.2 User fees and charges

| | 2026 $000 |
|---|---|
| **User fees and charges** | |
| Petroleum annual licenses | 5,615 |
| Mining, prospecting and exploration licenses | 10,306 |
| Mining Rehabilitation Fund Levies | 50,486 |
| Other fees | 371 |
| **Total user fees and charges** | **66,778** |

### User fees and charges

Revenue is recognised at the transaction price when the Department transfers control of the services to customers.

Revenue is recognised at a point in time for user fees and charges. The performance obligations for these user fees and charges are satisfied when services have been provided.

## 3.3 Interest income

| | 2026 $000 |
|---|---|
| Mining Rehabilitation Fund interest | 17,084 |
| **Total interest income** | **17,084** |

## 3.4 Other income

| | Notes | 2026 $000 |
|---|---|---|
| Employee contributions[(a)] | 2.1(a) | 25 |
| Miscellaneous revenue[(b)] | | 791 |
| Write back of expected credit loss | | 836 |
| Other revenue[(c)] | | 982 |
| | | **2,634** |
| **Net proceeds from disposal of non-current assets** | | |
| Plant, equipment and vehicles | | 36 |
| **Carrying amount of non-current assets disposed** | | |
| Plant, equipment and vehicles | | – |
| **Net gain on disposal of non-current assets** | | **36** |
| **Total other income** | | **2,670** |

(a) Income received by the Department from subleasing of right-of-use assets relates to lease payments received from operating leases. The Department has leased a number of right-of-use assets from the Government Regional Officer Housing (GROH), which it subleases out to employees at a subsidised rate. Information on the Department's leasing arrangement with GROH can be found in note 2.1(a).

(b) Miscellaneous revenue includes the recoup of costs incurred by the Department.

(c) Mainly relates to services provided to National Offshore Petroleum Titles Administrator and Geoscience Australia.

# 4. Key Assets

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

| | Notes |
|---|---|
| Property, plant and equipment | 4.1 |
| Intangible assets | 4.2 |
| Right-of-use assets | 4.3 |

## 4.1 Property, plant and equipment

| Year ended 30 June 2026 | Land | Buildings | Furniture, plant, equipment and vehicles | Computer hardware and software | Scientific equipment | Precious Metals | Artwork | Works in progress | Total |
|---|---|---|---|---|---|---|---|---|---|
| | $000 | $000 | $000 | $000 | $000 | $000 | $000 | $000 | $000 |
| **1 July 2025** | | | | | | | | | |
| Gross carrying amount | – | – | – | – | – | – | – | – | – |
| Accumulated depreciation | – | – | – | – | – | – | – | – | – |
| **Carrying amount at start of period** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Additions | – | – | 2,122 | 29 | 1,705 | – | – | 2,063 | 5,919 |
| Transfers[a] | 55,066 | 72,657 | 4,900 | 40 | 4,641 | 1,538 | 76 | – | 138,918 |
| Revaluation increments/(decrements)[b] | 10,641 | 4,428 | – | – | – | – | – | – | 15,069 |
| Transfers to work in progress | – | – | – | – | – | – | – | – | – |
| Transfers from work in progress | – | – | – | – | – | – | – | – | – |
| Disposals | – | – | – | – | – | – | – | – | – |
| Depreciation | – | (1,750) | (777) | (30) | (693) | – | – | – | (3,250) |
| **Carrying amount at end of period** | **65,707** | **75,335** | **6,245** | **39** | **5,653** | **1,538** | **76** | **2,063** | **156,656** |
| Gross carrying amount | 65,707 | 75,335 | 11,135 | 747 | 8,140 | 1,538 | 76 | 2,063 | 164,741 |
| Accumulated depreciation | – | – | (4,890) | (708) | (2,487) | – | – | – | (8,085) |

(a) Assets transferred as part of the Public Sector Reform are transferred at their fair value. Refer note 10.1 for further details. Of the $72.66 million buildings value transferred, $9.08 million relates to professional and project management fees, which are included in the value of current use building assets under the current replacement cost basis.

(b) Of the $4.43 million buildings revaluation increments, $0.36 million relates to professional and project management fees, which are included in the value of current use building assets under the current replacement cost basis.

### Initial recognition

Items of property, plant and equipment costing $5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment costing less than $5,000 are immediately expensed direct to the Statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

## Subsequent measurement

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

- land; and
- buildings

Land is carried at fair value.

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

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

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate). The effective date was at 1 July 2025, with valuations performed during the year ended 30 June 2026 and recognised at 30 June 2026.

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets.

These valuations are undertaken annually to ensure that the carrying amount of the assets do not differ materially from their fair value at the end of the reporting period.

## Valuation techniques and inputs

### Level 2 assets

Fair values of market type land and buildings are derived using the market approach. Market evidence of sales prices of comparable assets in close proximity is used to determine price per square metre.

### Level 3 assets

| | |
|---|---|
| **Land assets (High utility land use assets)** | High Utility land values are measured by drawing comparison between the subject asset as a going concern and market pricing data of assets having similar utility and service capacity. The assessed Highest & Best Use Value is based upon comparable utility transactions and is adjusted for valuation deferment recognition. Valuation deferment is the practice of delaying the recognition or calculation of an asset's value until a future date, primarily used to manage uncertainty, account for value over time, restrictions on ownership and current use considerations. The value of the land reflects differences between public and private sector market associated with title conversion, time deferments, and other factors including encumbrances, title status, management orders or lease conditions. |
| **Buildings** | Fair value for current use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.<br><br>Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings. |

## Basis of valuation

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

## Useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

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

| Asset | Useful life |
|---|---|
| Buildings | 33 to 50 years |
| Leasehold Improvements | 2 to 10 years |
| Furniture | 5 to 10 years |
| Office Equipment | 2 to 5 years |
| Computer Hardware | 2 to 15 years |
| Software[(a)] | 2 to 12 years |
| Scientific Equipment | 3 to 10 years |
| Motor Vehicles | 3 to 5 years |
| Plant and Equipment | 5 to 30 years |

(a) Software that is integral to the operation of related hardware.

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

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

## Impairment

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

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

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

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would

have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

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

## 4.2 Intangible assets

| Year ended 30 June 2026 | Computer software $000 | Works in progress $000 | Total $000 |
|---|---|---|---|
| **1 July 2025** | | | |
| Gross carrying amount | – | – | – |
| Accumulated amortisation | – | – | – |
| **Carrying amount at start of period** | **–** | **–** | **–** |
| Transfers[(a)] | – | 4,609 | 4,609 |
| Additions | – | 3,161 | 3,161 |
| Transfers to/from work in progress | 7,770 | (7,770) | – |
| Impairment losses | – | – | – |
| Amortisation expense | (54) | – | (54) |
| **Carrying amount at end of period** | **7,716** | **–** | **7,716** |

(a) Intangible assets transferred as part of the Public Sector Reform are transferred at their fair value. Refer note 10.1 for further details.

### Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquisition of intangible assets costing $5,000 or more and internally generated intangible assets costing $200,000 or more that comply with the recognition criteria as per AASB 138 *Intangible Assets* (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;

b) an intention to complete the intangible asset, and use or sell it;

c) the ability to use or sell the intangible asset;

d) the intangible asset will generate probable future economic benefit;

e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and

f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

### Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

## Useful lives

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

| Asset | Useful life |
|---|---|
| Computer software[(a)] | 2–12 years |

(a) Software that is not integral to the operation of any related hardware.

## Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2026 there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in note 4.1.

## Research and development costs

Research costs are expensed as incurred. Development costs incurred for an individual project are carried forward when the future economic benefits can be reasonably regarded as assured and the total project costs are likely to exceed $200,000. Other development costs are expensed as incurred.

## Computer software

Software that is an integral part of the related hardware is recognised as part of the tangible asset. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than $5,000 is expensed in the year of acquisition.

# 4.3 Right-of-use assets

| Year ended 30 June 2026 | Vehicles $000 | Residential housing $000 | Total $000 |
|---|---|---|---|
| **Carrying amount at beginning of period** | – | – | – |
| Additions | 2,200 | 357 | 2,557 |
| Depreciation | (420) | (205) | (625) |
| **Net carrying amount as at the end of period** | **1,780** | **152** | **1,932** |

The Department has leases for vehicles, office and residential housing. The lease contracts are typically made for fixed periods of 1–10 years with an option to renew the lease after that date. Lease payments for buildings not leased through the Department of Housing and Works are renegotiated every five years to reflect market rentals.

The Department subleases residential housing to employees at a subsidised rate. The Department recognises lease payments from operating leases as income on a straight line basis over the term of the lease.

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

### Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising:

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

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.

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

### Subsequent measurement

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

### Depreciation and impairment of right-of-use assets

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

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

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.

## 5. Other assets and liabilities

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

| | Notes |
|---|---|
| Receivables | 5.1 |
| Amounts receivable for services (Holding Account) | 5.2 |
| Receivable from other public sector entity | 5.3 |
| Other current assets | 5.4 |
| Payables | 5.5 |
| Amounts due to the Treasurer | 5.6 |
| Payable to other public sector entity | 5.7 |
| Other liabilities | 5.8 |
| Other provisions | 5.9 |

## 5.1 Receivables

| | 2026 $000 |
|---|---|
| **Current** | |
| Trade receivables | 3,698 |
| Allowance for impairment of trade receivables | (1,831) |
| Accrued interest income | 4,581 |
| GST receivable | 3,118 |
| Other receivables | 590 |
| **Total current** | **10,156** |
| **Non-current** | |
| Accrued salaries account[(a)] | 2,631 |
| **Total non-current** | **2,631** |
| **Total receivables at end of period** | **12,787** |

(a) Funds transferred to Treasury for the purpose of meeting the 27th pay in the reporting period that generally occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Department holds the receivables with the objective to collect the contractual cash flows and therefore, subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

The Department recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs are based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the Department has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, the Department recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note 2.3 for the amount of ECLs expensed in this reporting period.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days, instead of the normal 26. No interest is received on this account.

## 5.2 Amounts receivable for services (Holding Account)

| | 2026 $000 |
|---|---|
| Current | 526 |
| Non-current | 24,879 |
| **Total amount receivable for services at end of period** | **25,405** |

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

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

## 5.3 Receivable from other public sector entity

| | 2026 $000 |
|---|---|
| **Current** | |
| Receivable from the Department of Local Government, Industry Regulation and Safety (LGIRS) | 48,673 |
| **Total current** | **48,673** |
| **Total receivable from other public sector entity at end of period** | **48,673** |

Due to the use of a shared bank account during 2025–26 following the PSR on 1 July 2025, a final reconciliation of the cash balances of DMPE and LGIRS resulted in DMPE being owed $48.7 million by LGIRS at 30 June 2026. This amount was repaid in full subsequent to year end. Refer to note 6.4 for the impact on the Department's cash balances.

## 5.4 Other current assets

| | 2026 $000 |
|---|---|
| **Current** | |
| Prepayments | 820 |
| **Total current** | **820** |
| **Total other current assets at end of period** | **820** |

## 5.5 Payables

| | 2026 $000 |
|---|---|
| **Current** | |
| Trade payables | 1,664 |
| Other payables | 594 |
| Accrued salaries | 2,673 |
| Accrued expenses | 7,102 |
| **Total current** | **12,033** |
| **Total payables at end of period** | **12,033** |

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

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

**Accrued expenses** include $2.3 million due to LGIRS under a Service Level Agreement with the Department which was unpaid at the end of the reporting period and was subsequently settled in full after the reporting date. The Department considers the carrying amount of accrued expenses to be equivalent to its fair value.

## 5.6 Amounts due to the Treasurer

| | 2026 $000 |
|---|---|
| **Current** | |
| Treasurer's Advance | – |
| **Total amount due to the Treasurer at end of period** | **–** |

The **amount due to the Treasurer** was in respect of a Treasurer's Advance of $20 million which was received upon establishment of the new Department. The Department repaid the full balance in June 2026.

## 5.7 Payable to other public sector entity

| | 2026 $000 |
|---|---|
| **Current** | |
| Payable to the Department of Local Government, Industry Regulation and Safety | 13,142 |
| **Total current** | **13,142** |
| **Total payable to other public sector entity at end of period** | **13,142** |

Due to the use of a shared bank account during 2025–26 following the PSR on 1 July 2025, a final reconciliation of the cash balances of DMPE and LGIRS resulted in DMPE owing $13.1 million to LGIRS at 30 June 2026. This amount was paid in full subsequent to year end.

## 5.8 Other liabilities

| | 2026 $000 |
|---|---|
| **Current** | |
| Unclaimed monies | 2,276 |
| **Total current** | **2,276** |
| **Total other liabilities at end of period** | **2,276** |

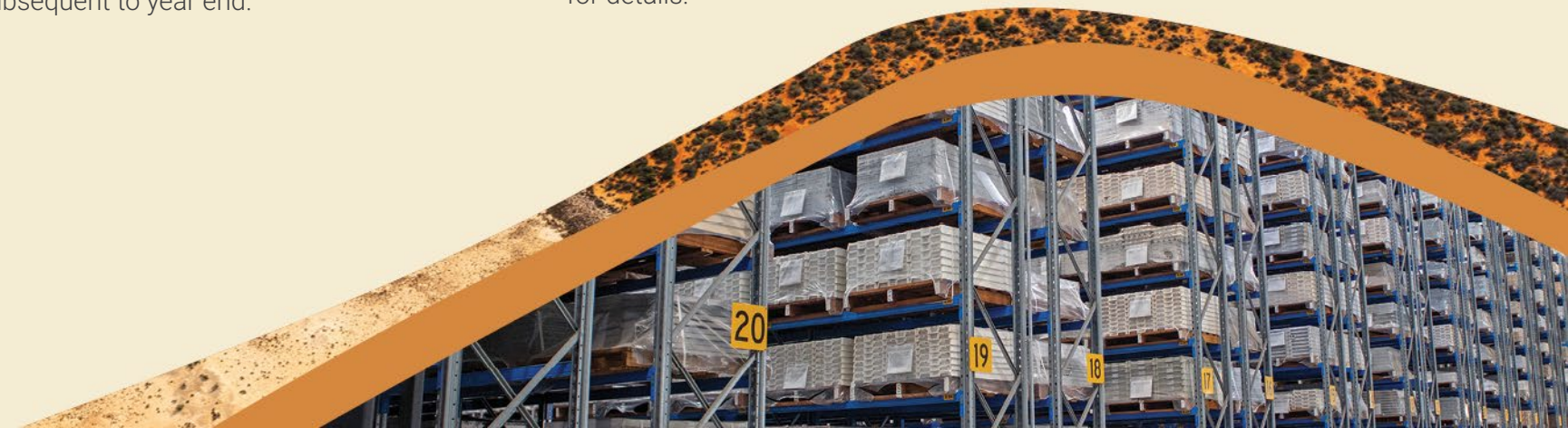
Other financial liabilities recognised initially at fair value, net of transaction costs incurred and are subsequently measured at amortised cost.

## 5.9 Other provisions

| | Note | 2026 $000 |
|---|---|---|
| **Non-current** | | |
| Provisions for contaminated sites | 5.9.1 | 3,463 |
| **Total non-current** | | **3,463** |
| | | **3,463** |

### 5.9.1 Provisions for contaminated sites

The Department has recognised a provision of $3.463 million for the estimated costs of remediation of a contaminated site. Refer note 7.2.2 for details.



# 6. Financing

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

| | Notes |
|---|---|
| Lease liabilities | 6.1 |
| Assets pledged as security | 6.2 |
| Finance costs | 6.3 |
| Cash and cash equivalents | 6.4 |
| Capital commitments | 6.5 |

## 6.1 Lease liabilities

| | 2026 $000 |
|---|---|
| Not later than one year | 499 |
| Later than one year and not later than five years | 1,491 |
| Later than five years | – |
| | **1,990** |
| Current | 499 |
| Non-current | 1,491 |
| | **1,990** |

### Initial measurement

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

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

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index rate or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be realised);
- payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease; and
- periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

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

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales, an index or a rate are recognised by the

Department in profit or loss in the period in which the condition that triggers those payments occurs.

### Subsequent Measurement

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

This section should be read in conjunction with note 4.3.

| | 2026 $000 |
|---|---|
| **Lease expenses recognised in the Statement of comprehensive income** | |
| Lease interest expense | 107 |
| | **107** |

## 6.2 Assets pledged as security

| | 2026 $000 |
|---|---|
| **Assets pledged as security** | |
| The carrying amounts of non-current assets pledged as security are: | |
| Right-of-use asset - vehicles | 1,780 |
| **Total assets pledged as security** | **1,780** |

The Department has secured the right-of-use assets against the related lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

## 6.3 Finance costs

| | 2026 $000 |
|---|---|
| **Finance costs** | |
| Lease interest expense | 107 |
| **Total finance costs expensed** | **107** |

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

## 6.4 Cash and cash equivalents

| | 2026 $000 |
|---|---|
| Cash and cash equivalents | – |
| Restricted cash and cash equivalents | 357,093 |
| **Balance at end of period** | **357,093** |

| **Restricted cash and cash equivalents** | 2026 $000 |
|---|---|
| **Current** | |
| Special purpose accounts | |
| Mining Rehabilitation Fund (Refer note 8.6) | 385,986 |
| Restricted cash utilised as unrestricted cash | (28,893) |
| **Total current restricted cash and cash equivalents** | **357,093** |

To provide greater transparency in relation to restricted cash, cash amounts have been expanded to show restricted cash and special purpose accounts.

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

Due to the use of a shared bank account during 2025–26 following the PSR on 1 July 2025, a final reconciliation of the cash balances of each Department resulted in DMPE being owed $48.7 million by LGIRS at 30 June 2026, refer to note 5.3. Due to the funds owed to DMPE by LGIRS, DMPE's unrestricted cash balance at year end was nil meaning that it had temporarily utilised restricted cash to fund its controlled operations. As noted in note 5.3, the amount was fully repaid by LGIRS subsequent to year end, restoring both the restricted and unrestricted cash balances.

## 6.5 Capital commitments

| | 2026 $000 |
|---|---|
| Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows: | |
| Within 1 year | 1,692 |
| Later than 1 year and not later than 5 years | – |
| Later than 5 years | – |
| **Total capital commitments** | **1,692** |

# 7. Financial instruments and contingencies

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

| | Notes |
|---|---|
| Financial instruments | 7.1 |
| Contingent assets and liabilities | 7.2 |

## 7.1 Financial instruments

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

| | 2026 $000 |
|---|---|
| **Financial assets** | |
| Cash and cash equivalents | – |
| Restricted cash and cash equivalents | 357,093 |
| Financial assets at amortised cost[(a)] | 81,116 |
| **Total financial assets** | **438,209** |
| **Financial liabilities** | |
| Financial liabilities at amortised cost[(b)] | 27,451 |
| **Total financial liabilities** | **27,451** |

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

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

## 7.2 Contingent assets and liabilities

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

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

### 7.2.1 Contingent assets

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

#### Litigation in progress

The Department currently has no legal matters in progress which would give rise to contingent assets.

### 7.2.2 Contingent liabilities

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

#### Litigation in progress

The Department currently has a number of legal matters in progress, however the potential financial effect should any of these claims be successful cannot be estimated at this time.

#### Contaminated sites

Under the *Contaminated Sites Act 2003*, the Department is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). DWER classifies reported sites based on the risk they pose to human health, the environment and environmental values. Where sites are classified as "contaminated – remediation required" or "possibly contaminated – investigation required", the Department may have a liability for investigation and/or remediation costs.

Six sites have been identified as either "contaminated – remediation required" or "possibly contaminated –investigation required". A provision has been recognised for the estimated remediation costs associated with one of these sites. Refer to note 5.9.

Of the remaining five sites, one has been classified as "contaminated – remediation required". However, the Department is currently unable to reliably estimate the potential financial effect associated with the required remediation.

The remaining four sites are yet to be classified by DWER. The financial effect and timing of any potential outflows will become clearer as further investigation and assessment work is undertaken. At this stage, the Department is unable to assess the likely outcome of the classification process and, accordingly, it is not practicable to estimate the potential financial effect or identify the uncertainties relating to the amount or timing of any potential outflows.

# 8. Other disclosures

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

| | Notes |
|---|---|
| Events occurring after the end of the reporting period | 8.1 |
| Key management personnel | 8.2 |
| Related parties | 8.3 |
| Related bodies | 8.4 |
| Affiliated bodies | 8.5 |
| Special purpose accounts | 8.6 |
| Remuneration of auditors | 8.7 |
| Supplementary financial information | 8.8 |
| Act of Grace (and ex-gratia) payments | 8.9 |

## 8.1 Events occurring after the end of the reporting period

No events occurred after the end of the reporting period which would materially affect the results in the Financial Statements.

## 8.2 Key management personnel

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

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

| Compensation Band $ | 2026 |
|---|---|
| 350,001 – 400,000 | 1 |
| 300,001 – 350,000 | 1 |
| 250,001 – 300,000 | – |
| 200,001 – 250,000 | 1 |
| 150,001 – 200,000 | – |
| 100,001 – 150,000 | – |
| 50,001 – 100,000 | 3 |
| 0 – 50,000 | 2 |

| | 2026 $000 |
|---|---|
| **Total compensation of senior officers** | **1,223** |

## 8.3 Related parties

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

Related parties of the Department include:

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

### Material transactions with related parties

DMPE entered into Service Level Agreements with the Department of Local Government, Industry Regulation and Safety (LGIRS) under which LGIRS provides selected corporate and financial support services to DMPE. The arrangements do not alter the separate reporting entity status of DMPE and LGIRS, with each agency retaining responsibility for its own financial management, financial records and annual financial statements.

During 2025–26, DMPE recognised $24.3 million in expenses for services provided by LGIRS under the Service Level Agreements, out of which, $2.3 million is recognised as an accrual at year end. The expenses are included in “Consultants and Contractors” within note 2.3 Other Expenditure and the accruals are disclosed in “Accrued expenses” within note 5.5 Payables.

Following the Public Sector Reform effective from 1 July 2025, DMPE and LGIRS continued to use a shared bank account during 2025–26.

A final reconciliation of the respective cash balances at 30 June 2026 identified $48.7 million receivable from LGIRS (refer to note 5.3 Receivable from other public sector entity) and $13.1 million payable to LGIRS (refer to note 5.7 Payable to other public sector entity).

The $48.7 million receivable and $13.1 million payable were subsequently settled in full after the reporting date.

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

## 8.4 Related bodies

The Department had no related bodies as defined in the *Financial Management Act 2006* and Treasurer's Instruction 8 Financial Accounting and Reporting | Requirement 6: Related and Affiliated Bodies.

## 8.5 Affiliated bodies

The Department has no affiliated bodies.



## 8.6 Special Purpose Accounts

| Controlled | 2026 $000 |
|---|---|
| Mining Rehabilitation Fund | 385,986 |
| **Total controlled special purpose accounts** | **385,986** |

| Administered | 2026 $000 |
|---|---|
| Barrow Island Royalty Trust Account | 22 |
| Special Projects Fund | 771 |
| Indian Ocean Territories | 58 |
| **Total administered special purpose accounts** | **851** |

### Mining Rehabilitation Fund

The fund is used to rehabilitate abandoned mines across the State under the *Mining Rehabilitation Fund Act 2012*.

| | 2026 $000 |
|---|---|
| Balance at start of period | 356,332 |
| Receipts | 65,669 |
| Payments | (36,015) |
| **Balance at end of period** | **385,986** |

### Barrow Island Royalty Trust Account

To receive and allocate to the State or Commonwealth, royalty payments in accordance with the *Barrow Island Royalty Variation Agreement Act 1985*.

| | 2026 $000 |
|---|---|
| Balance at start of period | 2 |
| Receipts | 20 |
| Payments | – |
| **Balance at end of period** | **22** |

### Special Projects Fund

The account was created to hold funds for the purpose of participating in significant projects with other countries, the Commonwealth and the private sector to the mutual benefit of the other participants and the State of Western Australia.

| | 2026 $000 |
|---|---|
| Balance at start of period | 771 |
| Receipts | – |
| Payments | – |
| **Balance at end of period** | **771** |

### Indian Ocean Territories

This account relates to an agreement between the Commonwealth and the Department to carry out services at Christmas Island.

| | 2026 $000 |
|---|---|
| Balance at start of period | 23 |
| Receipts | 60 |
| Payments | (25) |
| **Balance at end of period** | **58** |

## 8.7 Remuneration of auditors

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

| | 2026 $000 |
|---|---|
| Auditing the accounts, financial statements controls, and key performance indicators | **195** |

## 8.8 Supplementary financial information

### (a) Write-offs

During the reporting period, $27,491.81 was written off the Department's books under the authority of:

| | 2026 $000 |
|---|---|
| The Director General | 27 |
| | **27** |

### (b) Losses through theft, defaults and other causes

| | 2026 $000 |
|---|---|
| Losses of public moneys and other property through theft or default | – |
| Amounts recovered | – |
| **Net losses** | **–** |

### (c) Forgiveness of debts

| | 2026 $000 |
|---|---|
| Forgiveness (or waiver) of debts by the Department | 1 |

### (d) Gifts of public property

| | 2026 $000 |
|---|---|
| Gift of public property by the Department | – |

## 8.9 Act of grace payments

Act of Grace payments are those payments that are not payable in pursuance of the law or are not payable under a legal liability, approved by the relevant accountable authority.

| | 2026 $000 |
|---|---|
| The Minister | 30 |

# 9. Explanatory statements

This section explains variations in the financial performance of the Department.

| | Notes |
|---|---|
| Explanatory statement for controlled operations | 9.1 |
| Explanatory statement for administered items | 9.2 |

## 9.1 Explanatory statement (Controlled Operations)

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2026 are shown below. Narratives are provided for major variances which are more than 1% of the following (as appropriate):

1. Estimate and actual results for the current year:
   - Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cashflows (i.e. 1% of $192,075,000); and
   - Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of $542,484,000).

| 9.1.1 Statement of comprehensive income variances | Variance note | Estimate[1] 2026 $000 | Actual 2026 $000 | Variance between actual and estimate $000 |
|---|---|---|---|---|
| **Expenses** | | | | |
| Employee benefits expenses | | 75,055 | 74,780 | (275) |
| Supplies and services | 1 | 99,103 | 89,876 | (9,227) |
| Depreciation and amortisation expense | | 3,489 | 3,929 | 440 |
| Finance costs | | – | 107 | 107 |
| Accommodation expenses | | 3,108 | 2,478 | (630) |
| Grants and subsidies | | 10,640 | 9,470 | (1,170) |
| Other expenses | | 680 | 1,506 | 826 |
| **Total cost of services** | | **192,075** | **182,146** | **(9,929)** |
| **Income** | | | | |
| User charges and fees | 2 | 57,954 | 66,778 | 8,824 |
| Sales | | 1,503 | – | (1,503) |
| Interest income | 3 | 14,106 | 17,084 | 2,978 |
| Other income | | 961 | 2,670 | 1,709 |
| **Total income other than income from State Government** | | **74,524** | **86,532** | **12,008** |
| **Net cost of services** | | **117,551** | **95,614** | **(21,937)** |
| **Income from State Government** | | | | |
| Service appropriation | 4 | 115,074 | 118,173 | 3,099 |
| Income from other public sector entities | | 179 | – | (179) |
| Services received free of charge | | 537 | 1,349 | 812 |
| State grants and subsidies | | 100 | 100 | – |
| Royalties for Regions Fund | | 47 | 15 | (32) |
| **Total income from State Government** | | **115,937** | **119,637** | **3,700** |
| **Surplus/(deficit) for the period** | | **(1,614)** | **24,023** | **25,637** |

| 9.1.1 Statement of comprehensive income variances | Variance note | Estimate[1] 2026 $000 | Actual 2026 $000 | Variance between actual and estimate $000 |
|---|---|---|---|---|
| **Other comprehensive income** | | | | |
| *Items not reclassified subsequently to profit or loss* | | | | |
| Changes in asset revaluation surplus | 5 | – | 15,069 | 15,069 |
| **Total other comprehensive income** | | **–** | **15,069** | **15,069** |
| **Total comprehensive income for the period** | | **(1,614)** | **39,092** | **40,706** |

1. These are annual estimates published for the financial year ended 30 June 2026.

### Major estimate and actual (2026) variance narratives:

1. Supplies and services are lower than budgeted by $9.2 million (9.3%) principally due to lower than budgeted Mining Rehabilitation Fund (MRF) expenditure on the Abandoned Mines Program reflecting delays in rehabilitation project delivery due to delayed commencement of works driven by seasonal conditions.
2. User charges and fees are higher than budget by $8.8 million (15.2%) mainly due to higher than budgeted collections from the Mining Rehabilitation Levy driven by increased levels of activity within the mining sector.
3. Interest revenue is higher than budget by $3.0 million (21.1%) due to a higher than budgeted interest rate received increasing interest earnings on cash holdings.
4. Service appropriation is higher than budget by $3.1 million (2.7%) due to an increase in appropriation via the Mid-Year Review process principally relating to 2025–26 urgent building works for Mineral House and the Carlisle Core Library.
5. The asset revaluation surplus is higher than budget by $15.1 million (100%) due to the recognition of asset revaluation gains on the Department's land and building assets during the period.

| 9.1.2 Statement of financial position variances | Variance note | Estimate[1] 2026 $000 | Actual 2026 $000 | Variance between actual and estimate $000 |
|---|---|---|---|---|
| **Assets** | | | | |
| **Current assets** | | | | |
| Cash and cash equivalents | | 2,329 | – | (2,329) |
| Restricted cash and cash equivalents | 1 | 379,647 | 357,093 | (22,554) |
| Receivables | | 9,874 | 10,156 | 282 |
| Amount receivable for services | | 577 | 526 | (51) |
| Receivable from other public sector entity | 2 | – | 48,673 | 48,673 |
| Other current assets | | 3 | 820 | 817 |
| **Total current assets** | | **392,430** | **417,268** | **24,838** |
| **Non-current assets** | | | | |
| Receivables | | 1,325 | 2,631 | 1,306 |
| Amounts receivable for services | | 25,034 | 24,879 | (155) |
| Property, plant and equipment | 3 | 115,074 | 156,656 | 41,582 |
| Intangible assets | 4 | 2,125 | 7,716 | 5,591 |
| Right of use assets | | 1,453 | 1,932 | 479 |
| Other non-current assets | | 5,043 | – | (5,043) |
| **Total non-current assets** | | **150,054** | **193,814** | **43,760** |
| **Total assets** | | **542,484** | **611,082** | **68,598** |
| **Liabilities** | | | | |
| **Current liabilities** | | | | |
| Payables | 5 | 1,640 | 12,033 | 10,393 |
| Amount due to Treasurer | | – | – | – |
| Employee related provisions | | 13,979 | 15,054 | 1,075 |
| Lease liabilities | | 445 | 499 | 54 |
| Payable to other public sector entity | 6 | – | 13,142 | 13,142 |
| Other current liabilities | | 1,609 | 2,276 | 667 |
| **Total current liabilities** | | **17,673** | **43,004** | **25,331** |

| 9.1.2 Statement of financial position variances | Variance note | Estimate[1] 2026 $000 | Actual 2026 $000 | Variance between actual and estimate $000 |
|---|---|---|---|---|
| **Non-current liabilities** | | | | |
| Employee related provisions | | 2,558 | 3,171 | 613 |
| Lease liabilities | | 822 | 1,491 | 669 |
| Other provisions | | – | 3,463 | 3,463 |
| **Total non-current liabilities** | | **3,380** | **8,125** | **4,745** |
| **Total liabilities** | | **21,053** | **51,129** | **30,076** |
| **Net assets** | | **521,431** | **559,953** | **38,522** |
| **Equity** | | | | |
| Contributed equity | 7 | 435,172 | 520,861 | 85,689 |
| Reserves | 8 | 87,873 | 15,069 | (72,804) |
| Accumulated surplus/(deficit) | 9 | (1,614) | 24,023 | 25,637 |
| **Total equity** | | **521,431** | **559,953** | **38,522** |

1. These are annual estimates published for the financial year ended 30 June 2026.

## Major estimate and actual (2026) variance narratives:

1. The cash balance for the Mining Rehabilitation Fund (MRF) is classified as restricted. The actual cash balance is lower than budget by $22.6 million (5.9%) due to restricted cash being utilised inadvertently to fund DMPE's controlled operations as unrestricted cash had nil balance at 30 June 2026. Refer note 2 below.
2. Due to the use of a shared bank account during 2025–26 following the Public Sector Reform (PSR) on 1 July 2025, a final reconciliation of the cash balances of DMPE and LGIRS resulted in DMPE being owed $48.7 million (100%) by LGIRS at 30 June 2026. This amount was repaid in full subsequent to year end and was not budgeted.
3. Property, plant and equipment are higher than budget by $41.6 million (36.1%) due to a higher than budgeted value of assets transferred as a result of the 2025 PSR. In addition, the revaluation of land and buildings performed during the year further increased the value of assets.

4. Intangible assets are higher than budget by $5.6 million (263.1%) due to a classification difference between Actuals and Budget for the capitalisation of software assets budgeted as Other non-current assets rather than Intangible assets. See note 4.2 of the financial statements.

5. Payables are higher than budget by $10.4 million (633.7%) due to higher accruals including the amount due to LGIRS for corporate support functions provided under a Service Level Agreement, and accrued salaries.

6. Due to the use of a shared bank account during 2025–26 following the PSR on 1 July 2025, a final reconciliation of the cash balances of DMPE and LGIRS resulted in DMPE owing $13.1 million (100%) to LGIRS at 30 June 2026. This amount was paid in full subsequent to year end and was not budgeted.

7. Contributed equity is higher than budget by $85.7 million (19.7%) due to the higher value of net assets transferred as a result of the 2025 PSR than budgeted.

8. Reserves are lower than budget by $72.8 million (82.9%) due to reserves not being transferred as part of the 2025 PSR, as budgeted.

9. Accumulated surplus is higher than budget by $25.6 million (1,588.4%) due to higher revenue (principally Mining Rehabilitation Fund levies and interest) and lower costs (principally lower expenditure on the Abandoned Mines Program funded by the Mining Rehabilitation Fund).



| 9.1.3 Statement of cash flows variances | Variance note | Estimate[1] 2026 $000 | Actual 2026 $000 | Variance between actual and estimate $000 |
|---|---|---|---|---|
| **Cash flows from State Government** | | | | |
| **Payments** | | | | |
| Funds provided to other public sector entity | 1 | – | (48,673) | (48,673) |
| **Receipts** | | | | |
| Service appropriation | 2 | 114,548 | 117,647 | 3,099 |
| Capital appropriations | | 3,658 | 3,169 | (489) |
| Capital funding from Treasurer's Special Purpose Accounts | | 5,500 | 5,453 | (47) |
| Cash balance transferred in by owner | 3 | – | 360,626 | 360,626 |
| State grants | | – | 100 | 100 |
| Holding account drawdown | | – | 526 | 526 |
| Funds received from other public sector entity | 4 | – | 13,142 | 13,142 |
| **Net cash provided by State Government** | | **123,706** | **451,990** | **328,284** |
| *Utilised as follows:* | | | | |
| **Cash flows from operating activities** | | | | |
| **Payments** | | | | |
| Employee benefits | 5 | (75,089) | (71,054) | 4,035 |
| Supplies and services | 6 | (84,295) | (81,652) | 2,643 |
| Accommodation | | (3,038) | (2,478) | 560 |
| Grants and subsidies | | (10,640) | (9,470) | 1,170 |
| Finance costs | | (36) | (107) | (71) |
| Other payments | | (1,378) | (1,479) | (101) |
| GST payments on purchases | 7 | (4,025) | (6,854) | (2,829) |

## 9.1.3 Statement of cash flows variances

| | Variance note | Estimate[1] 2026 $000 | Actual 2026 $000 | Variance between actual and estimate $000 |
|---|---|---|---|---|
| **Receipts** | | | | |
| Sale of goods and services | | 1,318 | – | (1,318) |
| User charges and fees | 8 | 62,118 | 65,581 | 3,463 |
| Interest received | 9 | 14,106 | 16,571 | 2,465 |
| GST receipts on sales | | 395 | 32 | (363) |
| GST receipts from taxation authority | | 3,632 | 4,504 | 872 |
| Other receipts | | 409 | 1,798 | 1,389 |
| **Net cash (used in) operating activities** | | **(96,523)** | **(84,608)** | **11,915** |
| **Cash flows from investing activities** | | | | |
| **Payments** | | | | |
| Purchase of non-current assets | 10 | (4,408) | (9,080) | (4,672) |
| **Receipts** | | | | |
| Proceeds from sale of non-current assets | | – | 36 | 36 |
| **Net cash (used in) investing activities** | | **(4,408)** | **(9,044)** | **(4,636)** |
| **Cash flows from financing activities** | | | | |
| **Payments** | | | | |
| Principal element of lease payments | | (410) | (567) | (157) |
| Repayment of Treasurer's Advance | 11 | – | (20,000) | (20,000) |
| Payment to accrued salaries account | | – | (678) | (678) |
| **Receipts** | | | | |
| Proceeds from Treasurer's Advance | 12 | – | 20,000 | 20,000 |
| **Net cash (used in) financing activities** | | **(410)** | **(1,245)** | **(835)** |
| Net increase in cash and cash equivalents | 13 | 22,365 | 357,093 | 334,728 |
| Cash and cash equivalents at the beginning of the period | 14 | 359,147 | – | (359,147) |
| **Cash and cash equivalents at the end of the period** | | **381,512** | **357,093** | **(24,419)** |

1. These are annual estimates published for the financial year ended 30 June 2026.

**Major estimate and actual (2026) variance narratives:**

1. Due to the use of a shared bank account during 2025–26 following the PSR on 1 July 2025, a final reconciliation of the cash balances of DMPE and LGIRS resulted in DMPE being owed $48.7 million by LGIRS at 30 June 2026. This amount was repaid in full subsequent to year end and was not budgeted.
2. Service appropriation is higher than budget by $3.1 million (2.7%) due to an increase in appropriation via the Mid-Year Review process principally relating to 2025–26 urgent building works for Mineral House and the Carlisle Core Library.
3. Cash balance transferred in by owner is higher than budget by $360.6 million (100%) due to the transfer of cash assets as a result of the 2025 PSR being budgeted as opening cash in the Estimates papers. Refer note 14 below.
4. Due to the use of a shared bank account during 2025–26 following the PSR on 1 July 2025, a final reconciliation of the cash balances of DMPE and LGIRS resulted in DMPE owing $13.1 million to LGIRS at 30 June 2026. This amount was paid in full subsequent to year end and was not budgeted.
5. Employee benefits is lower than budget by $4.0 million (5.4%) due to higher accrual of salaries and higher than budgeted increase in employee leave provisions at year end.
6. Supplies and services are lower than budgeted by $2.6 million (3.1%) principally due to lower than budgeted Mining Rehabilitation Fund (MRF) expenditure on the Abandoned Mines Program reflecting delays in rehabilitation project delivery due to delayed commencement of works driven by seasonal conditions.
7. GST payments on purchases is higher than budget by $2.8 million (70.3%) principally due to the Budget incorrectly estimating GST on expenditure.
8. User charges and fees are higher than budget by $3.5 million (5.6%) mainly due to higher than budgeted collections from the Mining Rehabilitation Levy driven by increased levels of activity within the mining sector.
9. Interest received is higher than budget by $2.5 million (17.5%) due to a higher than budgeted interest rate received increasing interest earnings on cash holdings.
10. Purchase of non-current assets is higher than budget by $4.7 million (106.0%) due to deferred capital purchases carried forward by DEMIRS from 2024–25 approved through the 2025–26 Mid-Year Review.
11. Repayment of Treasurer's Advance is higher than budget by $20.0 million (100%) due to the unbudgeted Treasurer's Advance received as a new Department, ahead of the passage of the Appropriation (Recurrent 2025–26) Act 2025. Also see financial statements note 5.6.
12. Proceeds from Treasurer's Advance is higher than budget by $20.0 million (100%) due to an unbudgeted advance received ahead of the passage of the Appropriation (Recurrent 2025–26) Act 2025. Also see financial statements note 5.6.
13. Net increase in cash and cash equivalents is higher than budget by $334.7 million (1,496.7%) due to the classification difference between Actuals and Budget for the transfer of cash arising on the 2025 PSR. See note 3 above.
14. Cash and cash equivalents at the beginning of the period is lower than budget by $359.1 million (100%) due to a classification difference between Actuals and Budget for the transfer of cash arising on the 2025 PSR. See note 3 above.

## 9.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions that it does not control but has responsibility to the government for, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2026 are shown below.

Narratives are provided for major variances which are more than 1% of the Total Administered Income in the comparative (i.e. 1% of $249,996,000 for the current year in the table below).

| | Variance note | Estimate[1] 2026 $000 | Actual 2026 $000 | Variance between actual and estimate $000 |
|---|---|---|---|---|
| **Income** | | | | |
| For transfer: | | | | |
| Mining rentals | 1 | 184,800 | 207,683 | 22,883 |
| Commonwealth grants | | – | 60 | 60 |
| Service appropriations | 2 | 64,992 | 20,955 | (44,037) |
| Other revenue | | 204 | 22 | (182) |
| **Total administered income** | | **249,996** | **228,720** | **(21,276)** |
| **Expenses** | | | | |
| Refunds of previous years' revenue | 3 | 5,183 | 141 | (5,042) |
| Services and contracts | | – | 484 | 484 |
| Grants and subsidies | 4 | 55,596 | 8,314 | (47,282) |
| Transfer payments | | 197,962 | 198,999 | 1,037 |
| Other expenses | 5 | – | 2,510 | 2,510 |
| **Total administered expenses** | | **258,741** | **210,448** | **(48,293)** |

1. These are annual estimates published for the financial year ended 30 June 2026.

### Major estimate and actual (2026) variance narratives

1. Mining rentals are over budget by $22.9 million (12.4%) mainly as a result of increasing annual rentals that reflect historically strong, continued favourable conditions in the resources sector.
2. Service appropriations are below budget by $44.0 million (67.8%) mainly due to deferred appropriations for the State contribution to the co-funding of the Critical Minerals Advanced Processing common-user facility with the Commonwealth Government. This funding is provided to Minerals Research Institute of Western Australia (MRIWA). Refer note 4 below.
3. Refunds of previous years' revenue are below budget by $5.0 million (97.3%) due to a reduction in the number of refund requests received.
4. Grants and subsidies are below budget by $47.3 million (85%) mainly due to deferred disbursal for the State contribution to the co-funding of the Critical Minerals Advanced Processing common-user facility with the Commonwealth Government, as per note 2 above.
5. Other expenses are above budget by $2.5 million (100%) due to recognition of expected credit loss expenses on receivables which was not budgeted.

## 10. Restructure of administrative arrangements

This section summarises the assets and liabilities transferred during restructures of administrative arrangements during the reporting period in accordance with AASB 1004.

| | Notes |
|---|---|
| Restructuring of administrative arrangements (controlled) as at 1 July 2025 | 10.1 |
| Restructuring of administrative arrangements (administered) as at 1 July 2025 | 10.2 |

### 10.1 Restructuring of administrative arrangements (controlled) as at transfer date and an effective date 1 July 2025

On 1 July 2025, the Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) was restructured into two agencies, the Department of Local Government, Industry Regulation and Safety (LGIRS) and the Department of Mines, Petroleum and Exploration (the Department). The Department oversees the development and regulation of Western Australia's resources sector, while the Department of Local Government, Industry Regulation and Safety focuses on local government administration, regulatory compliance, and industry oversight.

The net assets received by the Department as a result of the administrative restructure are recognised in the financial statements as a contribution by owners.

| | Transfers in from LGIRS $000 |
|---|---|
| **Assets** | |
| Cash and cash equivalents | 4,294 |
| Restricted cash and cash equivalents | 356,332 |
| Receivables | 6,445 |
| Amounts receivable for services | 25,405 |
| Other current assets | 305 |
| Property, plant and equipment | 138,918 |
| Intangible assets/Work in Progress | 4,609 |
| **Total assets** | **536,308** |
| **Liabilities** | |
| Payables | 4,724 |
| Employee related provisions | 13,913 |
| Other provisions | 3,809 |
| **Total liabilities** | **22,446** |
| **Net transfer in** | **513,862** |

## 10.2 Restructuring of administrative arrangements (administered) as at transfer date and an effective date 1 July 2025

These balances are not reflected in the Department's financial statements but are provided for information purposes.

| | Transfers in from LGIRS $000 |
|---|---|
| **Assets** | |
| Restricted cash and cash equivalents | 96,097 |
| Receivables | 2,673 |
| **Total assets** | **98,770** |
| **Liabilities** | |
| Payables | 2 |
| **Total liabilities** | **2** |
| **Net transfer in** | **98,768** |



# Other financial and legal disclosures

## Act of grace payments

| Act of grace payments 2025–26 | | |
|---|---|---|
| **Administered funds – purpose** | **Payment date** | **Amount ($)** |
| Licence fee refund | 11/02/2026 | 356.00 |
| **Total acts of grace – administered** | | **356.00** |
| **Controlled funds – purpose** | **Payment date** | **Amount ($)** |
| Proportional late payment fee refund – Surrender of Geothermal Exploration Permit | 03/03/2026 | 30,465.36 |
| **Total acts of grace – controlled** | | **30,465.36** |
| **Grand total acts of grace payments** | | **30,821.36** |

## Capital Works

The following major capital works were completed during 2025–26:

- Twenty-nine electrical sub boards and two main electrical switchboards replaced at Mineral House.

There were no major capital works incomplete as at 30 June 2026.

## Unauthorised use of credit cards

Our employees hold corporate credit cards where their functions warrant the use of this facility. Cardholders are reminded of their obligations under our purchasing card policy.

| Instances of unauthorised credit card use | 2025–26 |
|---|---|
| The number of instances, the Western Australian Government Purchasing Cards have been used for personal purposes | 46 |
| The aggregate amount of personal use expenditure for the reporting period | $2,515.72 |
| The aggregate amount of personal expenditure settled by the due date | $2,515.72 |
| The aggregate amount of personal expenditure settled after the due date | $0.00 |
| The aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period | $0.00 |
| The number of referrals for disciplinary action instigated by the notifiable authority during the reporting period | 0 |

## Related party disclosures by senior officers

All senior officers have completed the Treasurer's Guidance 13 Data Collection Form for this reporting period.

## Advertising, market research, polling and direct mail

Total expenditure[1] for 2025–26 was $567,588.75

| Organisation | Amount | Total |
|---|---|---|
| **Advertising agencies** | | **$533,191.06** |
| Initiative | $292,316.62 | |
| National Indigenous Times News Pty Ltd | $206,709.76 | |
| State Law Publisher | $32,003.18 | |
| Kununurra Visitor Centre | $2,161.50 | |
| **Market research** | | **Nil** |
| — | — | |
| **Polling** | | **Nil** |
| — | — | |
| **Direct Mail** | | **Nil** |
| — | — | |
| **Media advertising** | | **$34,397.69** |
| Seek | $34,397.69 | |
| **Total** | | **$567,588.75** |

1. Corporate Communication activity was provided under the DMPE-LGIRS SLA until 31 December 2025, monies spent under the SLA have not been included above.

## Consultant reporting

The department did not engage with consultants for the provision of strategic advice as defined by Public Sector Commission – Annual Reporting Information 2025–26.

## Committee remuneration 2025–26

Met four times

| Audit and Risk Committee | | | |
|---|---|---|---|
| **Name and position** | **Membership** | **Sitting fee and remuneration type** | **2025–26 remuneration** |
| Chair: Andrew Cox[3] | 01/01/2026 – 30/06/2026 | $5,610 per meeting | $11,220 |
| Member: Kate Wang[2] | 08/09/2025 – 30/06/2026 | Not applicable | |
| Member: Santa Cardina[2] | 08/09/2025 – 30/06/2026 | Not applicable | |
| Member: Stuart Cowie[2] | 08/09/2025 – 30/06/2026 | Not applicable | |
| Deputy Chair: John Catford[1] | 20/03/2026 – 30/06/2026 | $3,927 per meeting | $3,927 |
| **Total** | | | **$15,147** |

1 New member this reporting period.

2 Not eligible for remuneration of sitting fees.

3 Andrew Cox provided services to DMPE under the DMPE-LGIRS SLA until 31 December 2025 and was remunerated $11,220 for this service.

## Terminology

| Acronym / Term used | Description |
|---|---|
| AASB | Australian Accounting Standards Board |
| AEDM | Accountable and Ethical Decision Making |
| AEP | Australian Energy Producers |
| AMEC | Association of Mining and Exploration Companies |
| Asthenosphere | The layer below the Lithosphere, comprising of the upper mantle |
| ATO | Australian Tax Office |
| CaLD | Culturally and Linguistically Diverse |
| CME | Chamber of Minerals and Energy |
| CSIRO | Commonwealth Science Innovation and Research Organisation |
| Cth | Commonwealth |
| DAIP | Disability Access and Inclusion Plan |
| DEMIRS | Department of Energy , Mines, Industry Regulation and Safety |
| DMPE | Department of Mines, Petroleum and Exploration |
| DWER | Department of Water and Environmental Regulation |
| ECLs | Expected credit losses |
| EIS | Exploration Incentive Scheme |
| EMA | Eligible Mining Activity |
| FAIR | Findable, Accessible, Interoperable and Reusable |
| GDA2020 | Geocentric Datum of Australia 2020 |
| GESB | Government Employees Superannuation Board |
| goldfields | A specific area of the state that is proclaimed by the Governor to be designated as a mineral field for gold mining purposes |

| Acronym / Term used | Description |
|---|---|
| GPS | Global Positioning System |
| GROH | Government Regional Officer Housing |
| GST | Goods and Service Tax |
| GSWA | Geological Survey of Western Australia |
| HSC | Health and Safety Committee |
| HSR | Health and Safety Representatives |
| KPI | Key Performance Indicator |
| LGIRS | Department of Local Government, Industry Regulation and Safety |
| Lithosphere | Rigid outer layer, comprising the crust and the uppermost portion of the mantle |
| MDCP | Mine Development and Closure Proposals |
| MLA | Member of the Legislative Assembly |
| MT | Magnetotelluric |
| NVCP | Native Vegetation Clearing Permit |
| PCBU | Person Conducting a Business or Undertaking |
| PSR | Public Sector Reform |
| RAP | Reconciliation Action Plan |
| Seismometer/Seismograph | An instrument that measures and records details of earthquakes |
| SLA | Service Level Agreement |
| Tectonic provinces | Regions of the Earth's crust with distinct geological structures, histories, and tectonic characteristics |
| Terrane | A part of the Earth's crust that has a unique geological history, distinct from the surrounding areas |
| TIMA | Tescan Integrated Mineral Analyser |
| WAMT | Western Australia's Magnetotelluric program |
| WHS | Work Health and Safety |





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