
GOVERNMENT OF
WESTERN AUSTRALIA
Department of Water and
Environmental Regulation
2025–26
ANNUAL REPORT

Acknowledgement of Country

The Department of Water and Environmental Regulation (the Department) acknowledges the Traditional Owners of the lands on which we live and work throughout Western Australia and we pay our respects to Elders past and present.

The Department recognises the practice of intergenerational care for Country and its relevance to our work and working with the community.

The Department continues to move forward with a shared commitment to protect and conserve Country for our future generations.



Caring for Country visual style

The First Nations artwork used throughout this report was created by Wongutha artist and designer Kevin Wilson.

The artwork explores the interconnectedness of water sources across Western Australia, above and below the ground. It depicts the rivers, creeks, waterways, and waterholes that sustain Country. The repeated waterhole motif emphasises that, despite geographical separation, water remains intrinsically connected beneath a shared sky. These connections are shaped by the Western Australian landscape — the land (Country) and its natural systems. The meeting place motif represents our communities, while the surrounding scattered dots symbolise the diversity of flora found throughout the state. Kangaroo and emu footprints are incorporated to acknowledge the presence and movement of animals through Country.

The vibrant colour palette reflects the breadth and richness of the state's environmental landscapes and natural wonders. Together, these elements show that people, animals, and plants can only continue to thrive within a healthy, well-stewarded environment, recognising the importance of caring for Country.



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October 2026

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ISSN 22096329 (online)

Front cover: Rangers from Yued Aboriginal Corporation's Ranger Program conducting river health monitoring with members of the DWER River Science team at Regans Ford on Yued Boodja, January 2026.

Disclaimer

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This publication is available at our website wa.gov.au/dwer or for those with special needs it can be made available in alternative formats such as audio, large print, or Braille.

25261349

Statement of compliance

For the year ended 30 June 2026

Hon Daniel Pastorelli MLA
Minister for Water

Hon Matthew Swinbourn MLC
Minister for the Environment; Climate Resilience

Hon Amber-Jade Sanderson MLA
Minister for Energy and Decarbonisation

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament the annual report for the Department of Water and Environmental Regulation for the financial year ended 30 June 2026.

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

Alistair Jones
Director General
22 October 2026

From the Director General



As our State continues to grow and develop, so too does our responsibility to protect our unique environment, water resources and the liveability of our communities.

Over the past year we have set ourselves up for the future with the development and release of our *Strategic Intent: Beyond 2050*, which outlines how our current work will deliver long term impact.

Our work is broad and deep – securing water for people, nature and the economy, while protecting our natural systems and environmental and human health, to build low waste, low carbon, circular economies and climate resilient and sustainable communities.

We engage, listen and act in partnership with the communities we serve. This includes exploring ways to foster partnerships with Aboriginal communities for mutual benefit and working with respect for Aboriginal traditional knowledge in our decision-making processes.

Population and economy are growing at the fastest rate in the country, and climate change is reshaping the way we live and work.

As industry and our economy grows, noise, dust, odours and other community concerns are also increasingly requiring our attention as regulators and in engaging with affected people.

In WA, water and climate remain priority issues. Government's key water direction statement, *Made Possible by Water*, directs our work with the State's water utilities and corporations to strengthen water security across Perth and regional communities while supporting housing, jobs and economic growth.

We are building drought resilience in dryland and regional agricultural areas through strategic water supply programs and partnerships with Commonwealth and local governments, industry and community, ensuring water security needs are being met wherever we are in the state.

Our circular economy work across food organics, e-waste, tyres, cardboard and other priority materials is supporting greater resource recovery and reducing the amount of valuable materials lost to landfill.

The year saw great global climate, geopolitical and economic change and therefore the need for agile and forward-looking responses that consider energy and decarbonisation, new industries and mining and processing of critical minerals.

We lead and support major projects in housing, energy and infrastructure through assessment and approvals. Our approvals system integrates the best science, environmental protections and outcomes. I am proud of our work in streamlining approvals processes and of our role in wider government initiatives such as the lead agency framework and Green Energy Approvals Initiative.

You will see some examples in this report of the science and environmental management work we do as a Department, and how that ensures evidence-based, practical decisions are made in our assessments, and to support informed regulatory decision-making.

We are working hard to inform, reform and improve environmental impact assessments to deliver sustainable outcomes that link today's actions to long term benefits for WA.

Our role is to strike the right balance for Western Australia – protecting nature and water while enabling communities and the economy to thrive.

This approach will guide our regulation, advice and programs to 2050 and beyond.



Alistair Jones
Director General

Our 2025–26 highlights

12,995
water licences managed
covering 4,000+ GL of licensed water entitlements

Statewide climate projections
WA's first statewide projections support future planning

48
community water supply projects
approved with 33 local governments

12
active freshwater investigations
conducted on water resources and ecosystems

400+
river and estuary sites monitored
across the south-west

60
emissions profiles tracked
across 140 government entities through new software

Threatened perch
presence confirmed in the Helena River

Threatened sawfish
supported through Kimberley conservation efforts

16%
seagrass increase
reported in the Peel-Harvey

$6.35 mil
in carbon innovation grants
approved for emissions reduction initiatives

200 mil
more containers captured yearly
through the expanded Containers for Change scheme

25
EPA reports completed
with departmental support for environmental assessment

9,269
environment reports received
from community, industry and other sources

Water measurement drones
tested for water data collection

591 tonnes
of hazardous household materials collected



3,000+
land planning advice requests provided
supporting planning decisions across Western Australia

254
environmental incidents
responded to on pollution and environmental risk matters

Infra-red gas detection systems
trialled for field use and environmental monitoring

Recycling
capacity funded for tyre and cardboard recovery

175
Green Energy assessments
completed since 2023

387
environmental investigations completed
on environmental compliance matters

44
environment and water workstreams
progressed for delivery in the Cocos Keeling Islands

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Our purpose

We protect what makes Western Australia unique, so every generation can enjoy a healthy environment, secure water and a prosperous future

Overview

Our values

WE SERVE TO MAKE A DIFFERENCE	• We are professionals who deliver sustainable outcomes for current and future generations. • We align our work with the Department's priorities and government's direction. • We continue to improve our engagement with Aboriginal people for everyone's prosperity. • We recognise the practice of intergenerational care for Country by Traditional Custodians. • We plan with the future in mind, regularly reviewing our efforts to focus on the right priorities at the right time.
WE BUILD TRUST	• We engage early, listen to understand, and respond consistently. • We ensure our work is transparent, evidence based, and accountable. • We are respectful, honest and kind, and demonstrate empathy. • We operate with the highest levels of integrity. • We hold ourselves and each other to account.
WE CARE	• We work as a team, valuing the expertise of each other. • We take time to build capability and contribute to the development of our people. • We contribute to an inclusive, safe and healthy workplace. • We are upstanders and support one another to respectfully challenge inappropriate behaviour.
OPEN MINDS	• We embrace new ideas and innovation. • We are mindful of both the big picture and local place based information in our work. • We are flexible and seek better ways to do our work, and we learn from our mistakes. • We are adaptable and resilient in the face of change.
BETTER TOGETHER	• We work inclusively and collaboratively and have a 'one Government' mindset. • We value our differences and use them to expand our thinking. • We actively share knowledge and information. • We engage in a practical and courteous way with those affected by our work. • We lead at all levels and empower our people to make decisions.

Our strategic focus areas: 1–5 years

Intelligence

Robust data, integrated monitoring systems, and predictive analytics supporting decisions.

Influencing for impact

Shaping sustainable behaviours and decisions across government, industry and the community.

Adaptive capability

A skilled, agile workforce and advanced systems to respond effectively to change.

Delivering for Western Australia

Protecting and restoring our environment

- Decarbonising the WA economy and supporting our trading partners to reduce their Greenhouse Gas emissions.
- Protecting and restoring our land and oceans.
- Increasing the urban tree canopy.
- Reducing the impact of waste.

Jobs: Diversifying the WA economy to remain the strongest in the nation

- Continuing to deliver strong budget management.
- Becoming a renewable energy powerhouse.
- Securing our water future in a drying climate.

Housing: Ensuring every Western Australian has a home

- Increasing land supply for housing.
- Cutting red tape for housing developments.

Our approach

We lead with integrity, accountability and courage. By working with community, industry and governments, we ensure WA is prosperous, protected, and thriving – for today and beyond 2050.



Responsive, credible regulation

- We make timely, transparent and evidence-based decisions.
- We ensure our guidance is clear, contemporary and accessible.
- We lead and support major projects in housing, energy and infrastructure through streamlined approvals.



Effective policy that drives real-world change

- We deliver the State's legislative and policy foundations for the climate, environment and water resources.
- We collaborate to develop policy for impact.
- We advance towards a circular economy and waste reduction through targeted programs and infrastructure grants.



Promoting, enforcing and monitoring compliance

- We uphold standards and take action when required.
- We educate those we regulate, as well as the broader community.
- We support emergency responses to environmental incidents including droughts, floods, bushfires, and pollution events.



Partnering with purpose

- We engage, listen and act in partnership with the community we serve.
- We raise awareness and promote behavioural change.
- We adapt our approach to meet regional needs.
- We support statutory bodies such as the Environmental Protection Authority, Waste Authority, and State Government advisory committees.



World-class science and research

- We deliver scientific advice and information to government, industry, and the public.
- We apply advanced modelling and monitoring to assess environmental impacts and guide decisions.
- We invest in independent, peer-reviewed science to support our work.



Embedding Aboriginal worldviews and knowledge systems

- We listen and embed Aboriginal worldviews and ways of knowing, being and doing.
- We respect traditional knowledge in our decision-making processes.
- We foster partnerships with Aboriginal communities for mutual benefit.

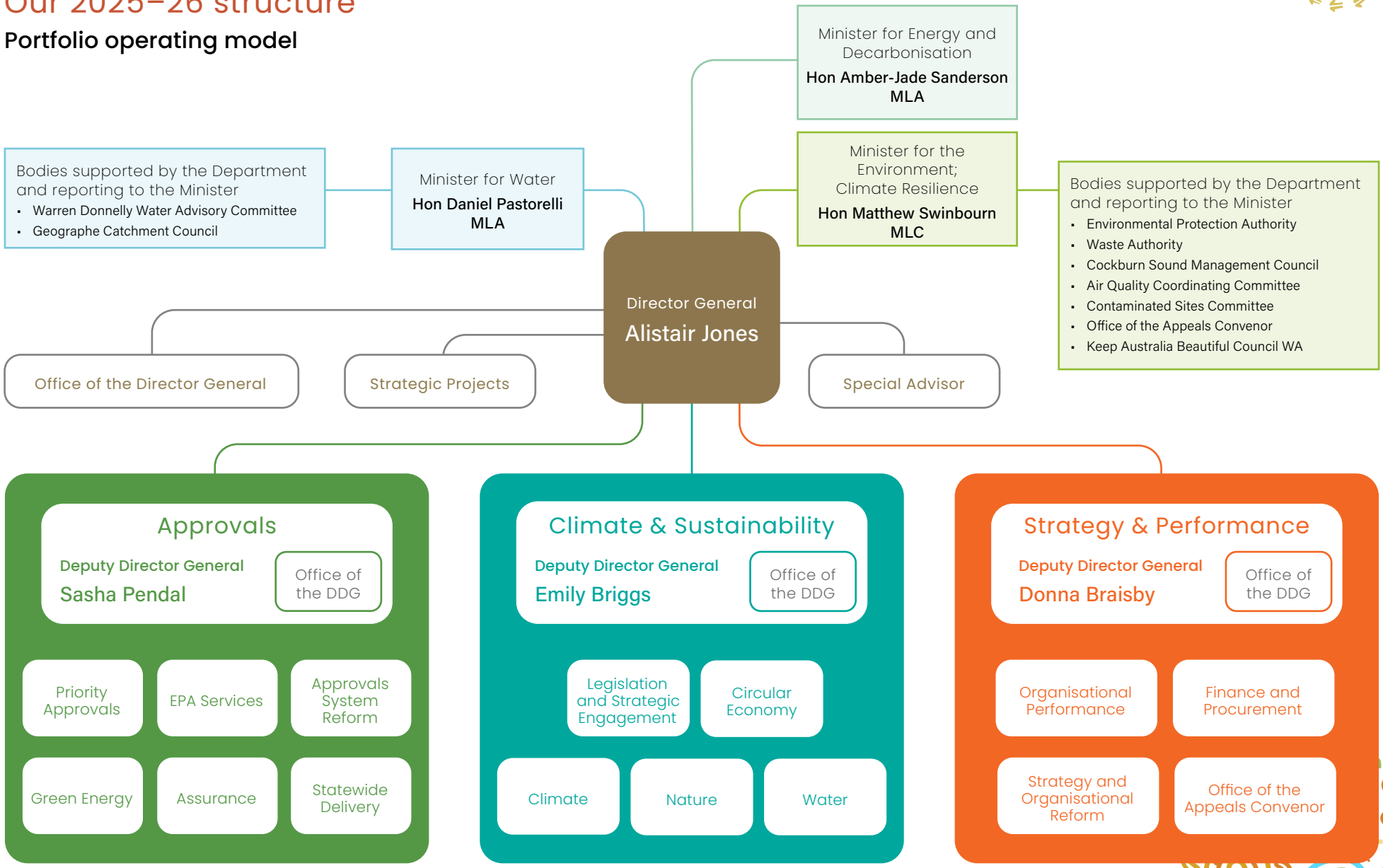


Customer-focused systems and services

- We design and deliver our services around customer needs.
- We seek feedback and work constructively with our customers to improve our services.

Our 2025–26 structure

Portfolio operating model





Alistair Jones

Director General

Alistair joined the Department as Director General in January 2024. He is dedicated to protecting Western Australia's environment and water resources and is excited to be leading the Department through the major reform of the State's environmental approvals system.

Alistair arrived from the Department of Treasury, where he was Assistant Under Treasurer of the Economic Business Unit and, before that, Assistant Under Treasurer of Strategic Policy and Evaluation. With more than 15 years in State Government, his leadership roles include Acting Director General of the Department of Jobs, Tourism, Science and Innovation in 2023.



Sasha Pendal

Deputy Director General Approvals

Sasha joined the Department with more than 25 years' experience in commercial and corporate development, operations, strategy and stakeholder engagement. Previously, she has held senior executive roles in the private and not-for profit sectors, including with HBF, Synergy and Early Start Australia.

Sasha holds a Master of Business Administration from the Australian Graduate School of Management UNSW, and a Bachelor of Arts (Honours) Degree from the University of Western Australia. She is a Graduate of the Australian Institute of Company Directors with ten years' experience in non-executive roles, including as Fremantle Football Club Director and Lifeline WA Chair. She is Chair of the inaugural AFL Women's Committee at Fremantle Football Club.



Emily Briggs

Deputy Director General Climate and Sustainability

Emily has served as Deputy Director General Climate and Sustainability since 2023, leading Western Australia's whole of government action on climate, biodiversity, circular economy and water, as well as the Department's engagement with the Commonwealth.

Emily brings experience across government and the private sector, with a focus on policy, commercial strategy and stakeholder engagement. She has previously held senior roles in both government and the private sector including the UN Environment Programme.

Emily enjoys building partnerships with stakeholders to deliver pragmatic solutions for a sustainable WA.



Donna Braisby

Deputy Director General Strategy and Performance

Donna Braisby was appointed Deputy Director General Strategy and Performance at the Department in February 2026, bringing extensive public sector leadership experience across Western Australia and the United Kingdom.

She leads the Department's strategic planning, governance, organisational performance, reform, digital and information services, communications, stakeholder engagement and legal functions.

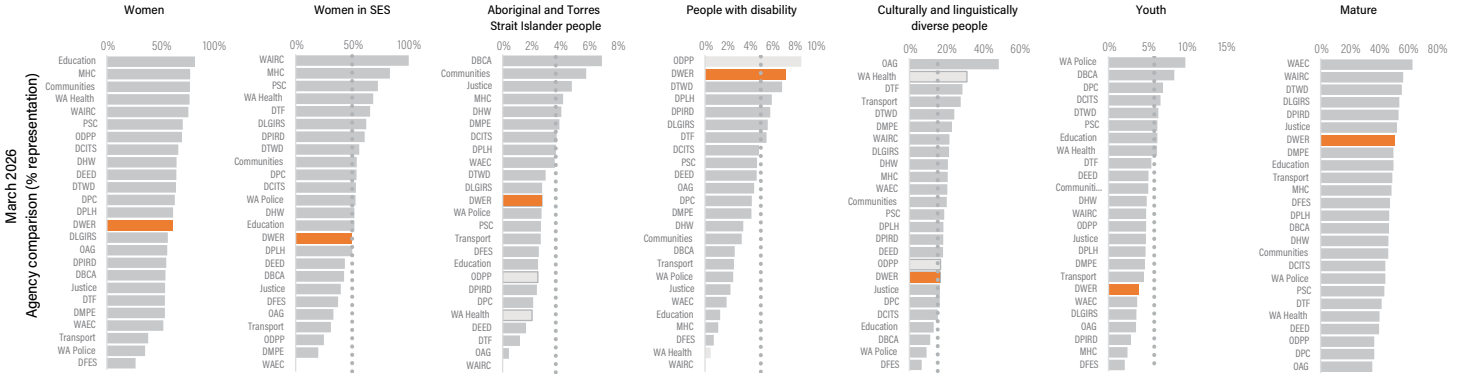
Before her current appointment, Donna led Green Energy and Approvals System Reform, supporting major improvements to Western Australia's environmental system. She has held senior roles in Health, Policing and Justice. She is passionate about practical reform and high-quality customer service that supports government priorities and community outcomes.

Workforce snapshot

Our head count at 30 June 2026 was 1,260 employees, a growth of 33 employees in 2025–26. The Department has been twice recognised as a Top Inclusive employer by the Diversity Council of Australia, and this year we will again be participating in DCA's Inclusion@work study to understand our staff's experience of inclusion in our workplace and use the insights garnered to inform further workforce and diversity initiatives.

(March 2026)
Headcount: 1,260
Change in headcount over 3 months: +22 (+1.8%)

		Based on diversity response rate							Based on total public sector headcount	
Diversity Group	Target %	Current % and change since last quarter		Previous quarter %	Same time last year %	Current employee headcount in diversity group	Equity Index	Response rate	Target employee headcount in diversity group	Employee headcount below target
Women		61.7%	▲	61.5%	60.8%	777	96			
Women in Senior Executive Service (SES)	50.0%	50.0%	▶	50.0%	45.0%	11			11	Target met
Aboriginal and Torres Strait Islander people	3.7%	2.7%	▲	2.5%	2.6%	22	88	63.8% 804 456	47	25
People with disability	5.0%	7.2%	▲	7.1%	6.9%	51	108	56.0% 705 555	63	12
Culturally and linguistically diverse people	15.5%	16.9%	▲	16.8%	16.5%	173	70	81.3% 1,024 236	196	23
Youth (age 24 and below)	5.8%	3.8%	▲	3.1%	3.3%	48			74	26
Mature (age 45 and above)		51.2%	▼	51.9%	51.7%	645				



Response rate

The representation rates of employees in each diversity group is based on the number of valid responses. Agencies with less than 70 per cent response rate is considered to be below the reliability threshold. This is also indicated in the agency comparison charts by the lighter grey bars.

If there are fewer than 10 employees in a diversity group, the equity index may not be a good indicator of the distribution of salary ranges of the diversity group.

Equity index

The equity index indicates the distribution of a diversity group across the salary ranges compared with the distribution of all employees across the same salary ranges across the public sector. An index of less than 100 indicates a concentration of employees at the lower salary range. An index greater than 100 indicates a concentration of employees at the higher salary range. An index of 100 indicates that the distribution of that diversity group is reflective of the general salary distribution of the agency.

Agency comparison legend

- Orange = Selected agency for this report
- Dark Grey = greater or equal to 70% response rate (see response rate definition)
- Light Grey = less than 70% response rate (see response rate definition)
- Dotted line = Target



Performance summary

Actual results versus budget targets

The Department evaluates, measures and reports on the effectiveness of its services in achieving its desired agency-level outcomes through key performance indicators (KPIs).

KPIs comprise both effectiveness and efficiency indicators.

Effectiveness indicators show the extent to which the Department achieved its department-level outcomes, while efficiency indicators show the cost of services delivered by the Department, as summarised in the following tables.

You will find more detail in our Disclosures section, which starts on page 97.

Financial targets	2024–25 Actual ($'000)	2025–26 Budget ($'000)[a]	2025–26 Actual ($'000)	2025–26 Variance ($'000)
Total cost of services (i.e. endorsed expense limit)	267,562	317,869	**293,804**	24,065
Net cost services (details in the income statement)	106,518	129,426	**112,249**	17,177
Total equity (details in the statement of financial position)	817,979	830,807	**913,324**	-82,517
Agreed salary expense level	138,034	144,711	**148,010**	-3,299
Working cash limit	12,331	14,967	**12,809**	2,158

(a) 2025–26 Budget figures reflect the final approved budget / estimated actual position, as applicable, and may differ from the original 2025–26 Budget Statements figures used for explanatory statement purposes.

Summary of key effectiveness indicators

Outcome	Key effectiveness indicator	2024–25	2025–26			
		Actual %	Target %	Actual %	Variance %	
1. Western Australia's growth and development is supported by the sustainable management of water resources for the long term benefit of the State	Proportion of stakeholders who perceive the department to be effectively managing the State's water as a resource for sustainable, productive use	38	65	51	-14	↓
	Proportion of priority growth areas that have a water supply planning strategy	22	56	56	0	
2. Emissions, discharges and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment	Percentage of regulatory compliance activities completed as planned	97	100	99	-1	↓
	Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months	16	40	11	-29	↓
3. Development and implementation of strategic policy and legislation that promoted sustainable environmental outcomes	Percentage of advice and recommendations that met Ministerial approval, without the need for significant modification	98	95	99	4	↑
4. Waste avoided and the recovery of materials from landfill maximised	Percentage of Municipal Solid Waste reported as diverted from landfill through recycling compared to waste strategy target in the Perth Metropolitan Region	N/A[(a)]	N/A[(a)]	N/A[(a)]	N/A[(a)]	
	Percentage of Commercial and Industrial Waste reported as diverted from landfill through recycling compared to the statewide waste strategy target	N/A[(a)]	N/A[(a)]	N/A[(a)]	N/A[(a)]	
	Percentage of Construction and Demolition Waste reported as diverted from landfill through recycling compared to the statewide waste strategy target	N/A[(a)]	N/A[(a)]	N/A[(a)]	N/A[(a)]	
5. Quality advice to the Environmental Protection Authority (EPA) and the Minister for the Environment on significant proposals and environmental issues	The Environmental Protection Authority's satisfaction with the Department's Environmental Impact Assessment (EIA) service, during the year, in line with Best Practice Principles of EIA	87	90	89	-1	↓
	Percentage of project-specific conditions which did not require significant change following the appeal process	67	90	88	-2	↓
	Percentage of assessments that met agreed timelines	N/A[(a)]	N/A[(a)]	N/A[(a)]	N/A[(a)]	
	The EPA's satisfaction with the Department's provision of environmental management services during the year	92	95	94	-1	↓
6. Compliance with Ministerial statement implementation conditions are monitored effectively	The number of Ministerial statements audited compared to targets	68	100	88	-12	↓

(a) The Treasurer has approved an exemption from reporting this indicator for 2024–25, 2025–26 and 2026–27

Summary of key efficiency indicators

Service		Key efficiency indicators	2025–26 Actual	2025–26 Target	2025–26 Actual	2025–26 Variance	
Service 1	Water information and advice	Proportion of statutory referrals from decision-making authorities (DMAs) where advice is provided within target timeframes	94%	95%	96%	1%	↑
		Average cost per referral assessment	$5,182	$4,967	$4,686	-$281	↑
		Average cost per water measurement site managed	$8,107	$9,526	$8,864	-$662	↑
Service 2	Water planning, allocation and optimisation	Average cost per plan, report or guidance document to support water planning, allocation and optimisation	$259,057	$248,550	$288,409	$39,859	↓
		Average cost per hour of scientific support for water planning, allocation and optimisation	$218	$204	$229	$25	↓
Service 3	Water regulation, licensing and industry governance	Average cost of assessing a water licence application by risk assessment category:					
		• Low risk	$4,243	$5,296	$4,813	-$483	↑
		• Medium risk	$5,657	$7,062	$6,418	-$644	↑
		• High risk	$7,071	$8,827	$8,022	-$805	↑
		Average time taken (days) to assess a licence application by risk assessment category:					
		• Low risk	59	65	57	-8	↑
		• Medium risk	63	75	68	-7	↑
		• High risk	76	95	78	-17	↑
		Average cost of compliance monitoring and enforcement action	$475	$421	$306	-$115	↑
Service 4	Environmental regulation	Average cost per works approval and licence application	$69,499	$97,398	$78,164	-$19,234	↑
		Average cost per native vegetation clearing permit application	$38,442	$66,524	$44,779	-$21,745	↑
Service 5	Water and environment policy	Average cost per hour of policy advice and recommendations	$334	$525	$338	-$187	↑
Service 6	Waste strategies	Cost of landfill levy compliance as a percentage of landfill levy income collected	1.19%	1.70%	1.39%	-0.31%	↑
Service 7	Environmental impact assessment services to the EPA	Cost per standardised unit of assessment output	$79,259	$119,060	$69,481	-$49,579	↑
Service 8	Environmental management services to the EPA	Cost per standardised unit of environmental management services output	$47,570	$61,879	$62,148	$269	↓
Service 9	Compliance monitoring services to the Minister	Average cost per environmental audit completed	$112,958	$127,469	$163,319	$35,850	↓



Photo: Surfbee coupled with Sontek M9 ADCP ready for flow measurement on the Dunham River.

Our Priorities

Our Priorities

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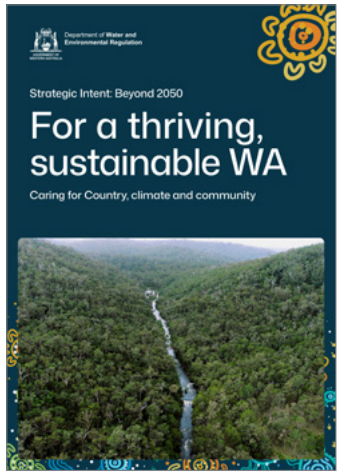
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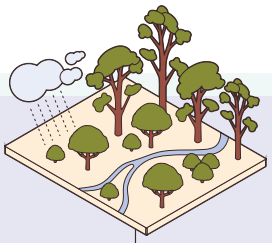


Strategic Intent: Beyond 2050

During the year we released *Strategic Intent: Beyond 2050* – capturing our long-term vision for a thriving, sustainable Western Australia (WA) by caring for Country, climate and the community.

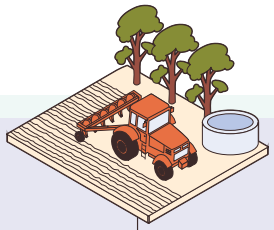
The Strategic Intent is aligned with WA Government priorities – positioning the Department as a vital partner in delivering economic and environmental outcomes.

Our impact goals under the Strategic Intent are:



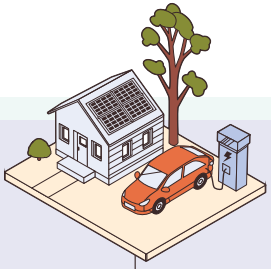
Healthy and protected natural systems

Our unique landscapes, biodiversity, and ecosystems are safeguarded, resilient, and flourishing, forming the foundation for a healthy, prosperous State.



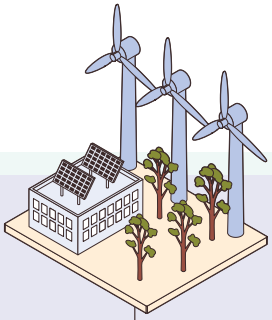
Secure water for people, nature and the economy

Reliable and sustainable water resources support thriving communities, productive industries and resilient ecosystems across every region.



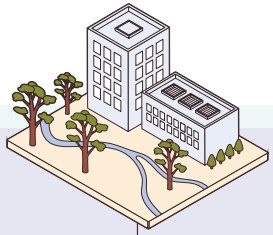
Climate-resilient communities

People, infrastructure, and industries are prepared and adapting for a changing climate, able to respond to extreme events while maintaining safety, wellbeing and prosperity.



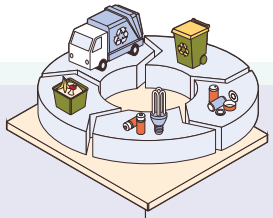
Low-carbon industries and exports

Western Australia is a leader in clean energy and decarbonised industries, generating sustainable economic growth and delivering global impact through low-emission products and services.



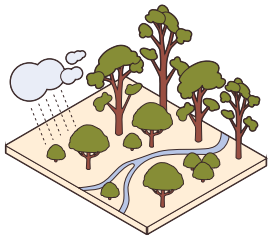
Sustainable economic development

Economic growth occurs together with sound environmental management and social wellbeing, creating long-term prosperity for all Western Australians.



Low-waste circular economy

Resources are used efficiently and responsibly, waste is minimised, and materials are continually reused, supporting both environmental health and economic opportunities.



Impact goal 1: Healthy and protected natural systems

Our unique landscapes, biodiversity, and ecosystems are safeguarded, resilient, and flourishing, forming the foundation for a healthy, prosperous State.

High-risk estuaries

Dairy farm effluent can affect river and estuary health if not managed effectively, but it is also a valuable on-farm resource. During 2025–26 more than $2 million was committed over four years to continue this work through Healthy Estuaries WA.

The project is being delivered by Western Dairy in partnership with the Department, regional catchment groups and dairy farmers.

This next phase builds on more than eight years of improving effluent management. The funding is jointly provided by the WA Government, Western Dairy and Dairy Australia. The funding will support dairy farms located near the seven most at-risk estuaries in south-west WA – the Peel-Harvey Estuary, Vasse-Geographe waterways, Leschenault Estuary, Hardy Inlet, Wilson Inlet, Torbay Inlet and Oyster Harbour.



Peel-Harvey estuary protection

During 2025–26 a total of $5 million was allocated for community-led initiatives that restore rivers and increase care of waterways in the Peel and the iconic Bindjareb-Djilba (Peel-Harvey estuary).

Bindjareb Traditional Owners will receive $1.3 million to continue Aboriginal-led partnerships in waterways planning and management. The Peel Development Commission will receive $3.7 million for river restoration and a local schools program.



Birds like the Great Egret rely on the Peel-Harvey estuary

Seagrass recovery in the Peel

New scientific data shows total seagrass in the Bindjareb-Djilba (Peel-Harvey estuary) increased by 16 per cent from 2021 to March 2025.

Seagrass meadows provide habitat for wildlife and indicate estuary health. The monitoring program supports the Bindjareb-Djilba (Peel-Harvey estuary) Protection Plan, delivered through Healthy estuaries WA. While the increase in seagrass is encouraging, ongoing nutrient reduction remains critical.



Showcasing water sensitive urban design in the Peel region on Youtube

Report cards track wetlands

New report cards are making Vasse-Wonnerup wetland science accessible.

The report cards summarise long-term ecological monitoring of Busselton's Vasse-Wonnerup wetlands across key environmental indicators, enabling the community, scientists and decision-makers to track changes over time.

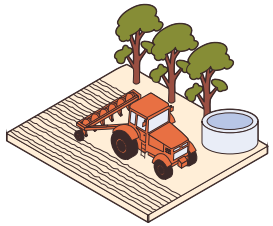
The Vasse-Wonnerup wetlands are listed as a Wetland of International Importance under the Ramsar Convention and are highly valued for their environmental, cultural and recreational importance. The program is delivered with Murdoch University, Edith Cowan University (ECU) and the Department of Biodiversity, Conservation and Attractions (DBCA), funded through Revitalising Geographe Waterways and Healthy Estuaries WA.

New science supporting native species

Western Australia has eight of Australia's 15 biodiversity hotspots, including the globally recognised south-west biodiversity hotspot which is one of only two global biodiversity hotspots in Australia. To address the increasing pressures on biodiversity, the Department continues to invest in science to better understand and manage local environments. In 2025–26, in partnership with various local research institutions, we have been investigating:

- **The value of farm dams as habitat for native species.** This work aims to find ways to best manage these environments to support biodiversity and ecosystem health. In some areas, farm dams are providing critical refuges for native species during the increasing hotter, dryer periods being seen in the south-west of the country.
- **The water quality preferences of native species, particularly in conditions directly affected by climate change (such as increasing temperature, salinity and declining oxygen levels).** This work aims to provide clear guidance on the management conditions required to support biodiversity and ecological function.
- **The tolerance of burrowing freshwater crayfish species to groundwater decline.** This collaboration with ECU focuses on understanding the resilience of species to changes in groundwater levels so we can better manage water use into the future.
- **The genetics of several of our river species.** This work aims to understand potential genetic differences across species that could affect how they respond to pressure, such as their potential resilience to climate change. Partners include DBCA, the University of Western Australia (UWA), ECU and Murdoch University.
- **The swimming capabilities of freshwater fish.** Alongside Murdoch University, this work is supporting the design of new fish passage structures for improving weirs and road crossing structures, as well as understanding the potential risks drying climate may have on the ability of species to move through systems to complete life cycles.

Year	Aquatic Plants	Macroinvertebrates	Black Bream	Waterbirds	Fish kills	Water quality
2024	B	C	A	C	A	C
2023	B	C	D	D	A	C
2022	B	B	A	C	A	C
2021	B	B	D	C	E	D
2020	C	B	D	B	A	C
2019	B	C	Not Sampled	A	E	C
2018	B	B	D	A	A	C



Impact goal 2: Secure water for people, nature and the economy

Reliable and sustainable water resources support thriving communities, productive industries and resilient ecosystems across every region.



Stronger data, stronger water security in the Warren–Donnelly

We continued delivery of the $2 million Warren–Donnelly Measurement and Monitoring Project, part of the WA Government's $15.3 million investment in water security announced in August 2023.

The project is modernising monitoring infrastructure across the Manjimup–Pemberton region, improving information on streamflow, groundwater and water use. Key initiatives include upgrading and installing gauging stations, expanding dam and groundwater monitoring, and reinstating critical long-term monitoring and research sites. These improvements strengthen water information for industry, regulators and the community. The project supports water allocation planning, licensing decisions and adaptive management in response to climate variability and land use change.



Managing water supply

Developed collaboratively by the Department, Water Corporation, Aqwest – Bunbury Water and Busselton Water, *Made possible by water* presents a coordinated, long-term approach to managing water sustainably across WA.

The document outlines how declining rainfall, reduced streamflows and increasing demand are placing pressure on traditional water sources and sets out priorities including climate-independent water supplies, water efficiency, recycling, climate-resilient infrastructure and partnerships with Aboriginal communities, industry, regional utilities and local government.



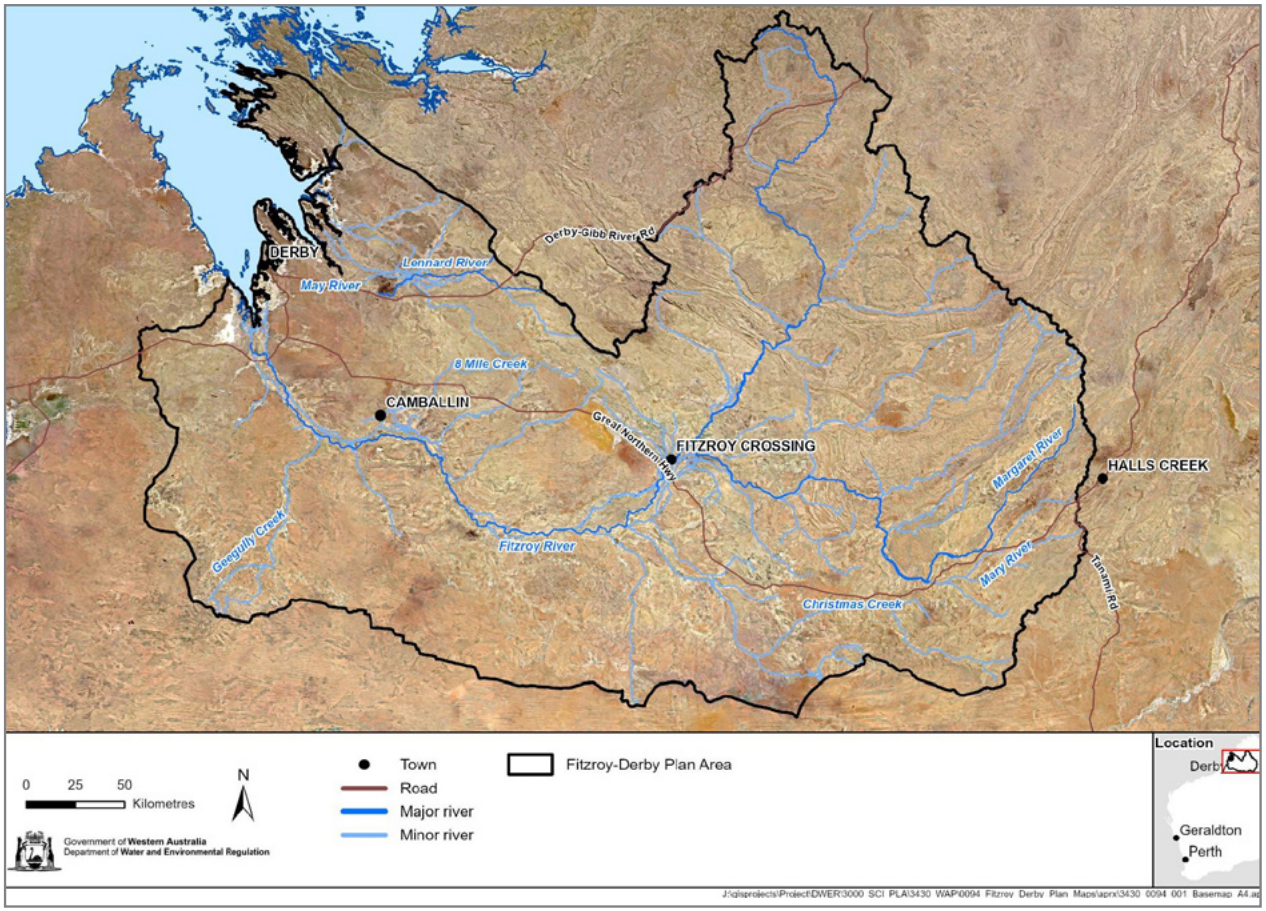
Fitzroy water planning

Our *Consultation draft – Fitzroy–Derby water resources management plan: policy and guidance* was released on 1 April 2026 for public consultation. The draft plan is supported by the *Consultation draft – Fitzroy–Derby water resources management plan: methods*.

The draft Fitzroy–Derby plan combines water planning for the Fitzroy River catchment and the Derby Peninsula. It is the first water plan for the Fitzroy River catchment and related groundwater resources in the Canning–Kimberley groundwater area.

Wide consultation informed development of the draft plan, including engagement with Traditional Owners, industry, government and the community, attracting 142 individual submissions and more than 55,000 pro-forma submissions. See Consultation summary – Fitzroy–Derby water planning.

A statement of response is being prepared.



Water security through innovation in drylands

During 2025–26 the Australian and WA governments jointly invested in two initiatives to improve water security and climate resilience in regional and remote WA. The first initiative, the $2.7 million WaterSmart Wheatbelt project, explores the potential of using brackish groundwater as emergency and long-term water sources for drought-prone agricultural regions without access to public water supplies.

The project will develop aquifer exploration methods, guidance, training and mapping to support sustainable self-supply. Focus regions include the Central Wheatbelt and Great Southern, where the initiative will support broadacre agriculture, livestock processors and other intensive industries.

The project is led by the WA Department of Primary Industries and Regional Development (DPIRD), in partnership with federal science agencies and universities, including the Commonwealth Scientific and Industrial Research Organisation (CSIRO), and involves local government and other WA Government agencies.

Remote trial for community water treatment

During the year an initiative delivered by Water Corporation, in collaboration with the Department and UWA, received $486,000 to trial low-tech monitoring and treatment methods to improve drinking water quality in remote Aboriginal communities.

Technologies such as accessible water chemistry test kits and domestic-scale freeze desalination will be trialled in communities across the Pilbara, Gascoyne and Eastern Goldfields.

The project will improve community capability to monitor and treat drinking water while strengthening partnerships with Aboriginal communities.

Community water supplies

The Baiyungu Aboriginal Corporation was among 10 recipients in 2025–26 to receive grants which support rural and remote communities to build climate resilience through improved water infrastructure projects across WA's Mid West, Wheatbelt and South West regions.

The Community Water Supplies Partnership (CWSP) program provides grants of up to $100,000 per project to develop off-farm community water supplies.

The CWSP is jointly funded by the Australian and WA governments, with the federal funding provided through the National Water Grid Fund. Both governments have jointly committed $5.6 million to the program from 2024–25 to 2026–27.

Projects will enhance critical water infrastructure in regional and remote communities – including bores, tanks and pumps to deliver water for firefighting and community use – and boost resilience in areas with no or low scheme water.

DELIVERING IMPACT

SUPPORTING BAIYUNGU WATER SECURITY



Funds are helping the Baiyungu Aboriginal Corporation to establish a secure bore water supply for the Cardabia Homestead precinct near Coral Bay. This will enable access to an affordable non-potable water supply for essential use and livestock drinking water, while also improving the corporation's ability to hold events like the Jamba Nyinayi Festival. The property serves as a major cultural hub and gathering place for the Baiyungu people.



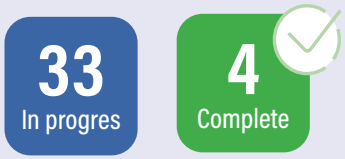


Impact goal 3: Climate resilient communities

People, infrastructure, and industries are prepared and adapting for a changing climate, able to respond to extreme events while maintaining safety, wellbeing and prosperity.

In 2025–26 we released our two-year progress report on actions to build climate resilience across WA's communities, economy and ecosystems.

Key highlights: Action Plan status



Over the past twelve months, a range of actions have been taken to build statewide climate resilience and help Western Australia adapt to climate change. These include actions to improve our understanding of climate risks, increase the climate resilience of infrastructure, support vulnerable communities, and enhance communication about climate science and adaptation responses.

Since the release of the Climate Adaptation Strategy, four actions are now complete, with 33 actions in progress and several key milestones achieved in the past 12 months.

Report tracks climate resilience work

The Climate Adaptation Strategy sets out 37 priority actions to help WA prepare for climate change. Since its release, four actions have been completed and 33 are underway, improving climate risk understanding, infrastructure resilience, support for vulnerable communities and climate communication. Progress highlights include:

- developed a new state planning policy and bushfire guidelines to improve risk mitigation
- instigated an Urban Greening Strategy for Perth and Peel
- established 12 WaterSmart dam demonstration sites to showcase leading on-farm drought resilience techniques, supported by a new app
- funded seven climate action projects through the $16.5 million Aboriginal Ranger Program (ARP)
- supported three Aboriginal Community Controlled Health Services through a Services Grant Agreement
- released a *Remote housing review and guide* recommending resilience strategies for housing, with refurbishment works underway in two remote communities
- developed an Aboriginal-led West Kimberley Climate Adaptation Strategy in partnership with the Nulungu Research Institute at the University of Notre Dame Australia (Broome) and the Martuwarra Fitzroy River Council.

Updates on WA climate projections

Through the Climate Science Initiative (CSI), the WA Government is producing high-resolution climate projections for WA to support climate risk assessment and long-term adaptation planning. In partnership with the NSW Government, Murdoch University and the Pawsey Supercomputing Research Centre (Pawsey), the program is producing WA's most detailed climate projections to date, extending to 2100.

In November 2025, WA's first statewide future climate projections at 20 km resolution were released through the WA Government's Shared Location Information Platform. The CSI hosted a public event at Murdoch University's Boola Katijin with Murdoch University and Pawsey, bringing together researchers, policymakers, planners and community stakeholders to share the latest climate science. In March 2026, the first four km simulation data became available through the National Computational Infrastructure. The projections are supporting planning across water, infrastructure, agriculture and emergency management.





Key considerations in model selection



The five Global Climate Models used in the Climate Science Initiative

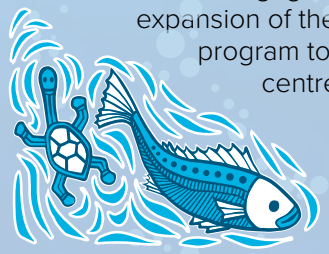
*ACCESS is an Australian-made climate model developed by the Commonwealth Scientific and Industrial Research Organisation (CSIRO) and the Bureau of Meteorology (BoM). Technical factsheet for 20km temperature and rainfall climate projections

1. **ACCESS*-ESM 1.5**
   A hotter and much drier future
2. **EC-Earth3-Veg**
   A hotter and much wetter future for much of Australia except the south-west of WA
3. **NorESM2-MM**
   Lower warming, mid-range changes in rainfall
4. **UKESM1-0-LL**
   Low probability, high impact case (high climate sensitivity, high Australian warming)
5. **MPI-ESM1-2**
   Considered a relatively balanced model among the others

Third Waterwise plan in action

Kep Katitjin – Gabi Kaadadjan Waterwise action plan 3 (2024–27) is the third plan in the multi-award-winning Waterwise program. The program supports the WA Government's response to climate change in Boorloo (Perth) and Bindjareb (Peel), where declining rainfall, rising temperatures, population growth and urbanisation are placing pressure on water resources. Established in 2019, the program is delivered by 10 WA Government agencies in collaboration with Aboriginal people, industry, research, community and local government.

Collaboration and Walking Together underpin the program, supporting innovation and waterwise behaviour across government, industry and the community. The program has received the Australian Water Association's Organisational Excellence Award at both state and national level twice. The plan's 43 actions strengthen collaboration to conserve water resources, support urban greening, enhance biodiversity, and increase tree canopy and urban cooling. The plan includes research and stakeholder engagement to support expansion of the Waterwise program to regional urban centres from 2027–30.



ACHIEVEMENTS 2019–26

Water saved

601 million litres
saved by retrofitting social housing with water-efficient fixtures

1,336 million litres
saved through programs to help households adapt to climate change

41,550 million litres
saved by business and industry by improving their water use practices

1,096,332 waterwise plantings
creating biodiversity and cooling our suburbs

10 strategic documents influenced to include Aboriginal environmental, social and economic outcomes

22,817 trees planted
reducing urban heat in our suburbs

100% Boorloo and Bindjareb councils
endorsed as Waterwise and 94% recognised as Gold Waterwise Councils

357 Waterwise awareness and education events, 39,929 people
attended these events since October 2024



This plan includes
43 actions being delivered
actions being delivered through the collaborative efforts of 10 agencies, that are actively addressing the impacts of climate change through their actions

54 Water Corporation assets
and surrounding land transformed into neighbourhood green spaces, such as living streams, wetlands, community gardens, nature corridors or parkland

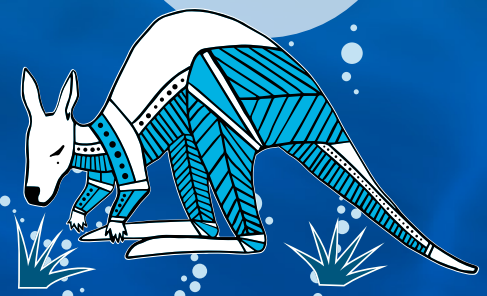
9 New innovations developed/ completed
since October 2024

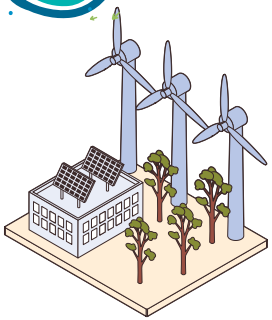
103 New collaborative initiatives
since October 2024

217,742 students
participated in the Waterwise Schools program

20 Publications/ information/ education materials
produced that incorporate waterwise topics since October 2024

14 Waterwise projects influenced to include Aboriginal environmental, social and economic outcomes
since October 2024





Impact goal 4: Low carbon industries and exports

Western Australia is a leader in clean energy and decarbonised industries, generating sustainable economic growth and delivering global impact through low-emission products and services.

We support the Energy and Decarbonisation ministerial portfolio in delivering whole-of-government emissions reduction and supporting Western Australia's transition to net zero emissions.



Green energy initiatives

The Green Energy Approvals Initiative supports the delivery of green energy projects and the State Government's commitment to net zero emissions by 2050. The initiative streamlines approvals in support of the Made in WA agenda, working with the Department of Energy and Economic Diversification (DEED) and other agencies to reduce approval timeframes. Since we established our dedicated Green Energy Assessment team in 2023, more than 175 assessments have been completed. There are more than 33 active proposals, with a further 25 expected by the end of 2026.

Development Act

The *State Development Act 2025* supports economic diversification, job creation and renewable energy development.

Through the Lead Agency Framework, we support the Made in WA agenda by helping drive the transition from coal-fired generation and supporting major trading partners to decarbonise through critical minerals and green products such as green iron.

Industry innovation grants

During the year, the $15 million Carbon Innovation Grants Program funded $6.35 million to nine projects to advance technologies that will help Western Australia's heavy industry transition to net zero emissions by 2050. Projects included a seaweed biorefinery to produce plastic alternatives, a trial to capture CO_2 from ammonia production and create useful by products, and a feasibility study into hybrid electrification of quad trailers for regional transport.

Round 4 of the Clean Energy Future Fund (CEFF) opened in January 2026, offering grants of between $100,000 and $4 million for projects that benefit First Nations people, support green exports and local manufacturing, increase renewable energy and network resilience, and improve productivity through electrification.

DELIVERING IMPACT

CATALYST REDUCES GREENHOUSE EMISSIONS

Wesfarmers Chemicals, Energy and Fertilisers (WesCEF) has installed advanced abatement catalyst technology at its Nitric Acid Ammonium Nitrate Plant 3 in Kwinana as part of its journey towards net zero. Supported by a $500,000 grant through the Carbon Innovation Grants Program, the project converts greenhouse gases into less harmful substances before releasing them into the atmosphere. Combined with existing systems installed in 2012, the catalysts have reduced the plant's nitrous oxide emissions by more than 98 per cent.

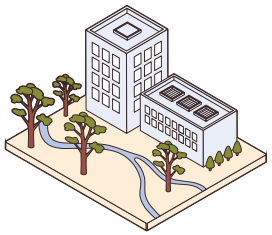


Government emissions tracking and reporting

Greenhouse gas emissions reporting supports the WA Government's target to reduce operational emissions to 80 per cent below 2020 levels by 2030. In accordance with the Sectoral Emissions Reduction Strategy, we are leading the implementation of an emissions tracking and reporting software system across government to measure progress against whole of government targets.

Following a successful pilot of the system in 2024, we have now rolled out the software across all major government entities across the state, including departments, statutory authorities, government trading enterprises and other government bodies.

The emission reporting and tracking system manages more than 60 emissions profiles encompassing around 140 government entities. The system will support reporting on emissions and energy use, helping identify high-emitting facilities and informing emissions reduction decarbonisation planning for government.



Impact goal 5: Sustainable economic development

Economic growth occurs together with sound environmental management and social wellbeing, creating long-term prosperity for all Western Australians.

Regulatory reform and coordination

We progressed initiatives to improve the efficiency, consistency and coordination of environmental regulation across government. Key work included efforts to:

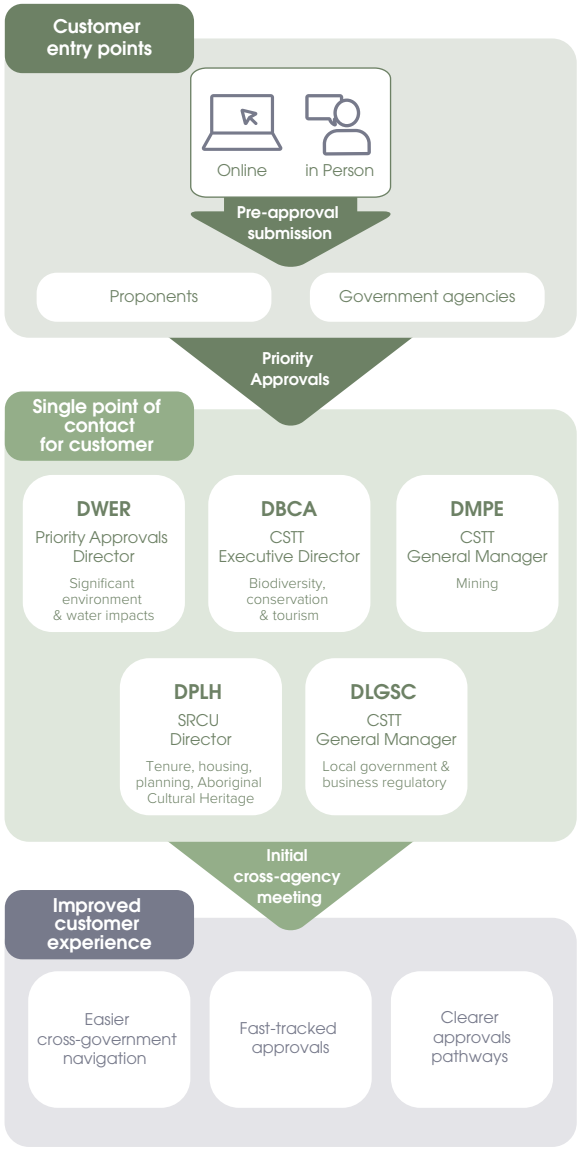
- develop Streamline WA assessment tools with other agencies to better clarify regulatory roles, increase transparency of approvals pathways, and support coordinated cross-agency decision-making
- progress a suite of initiatives to issue low-risk approvals more efficiently, creating faster timeframes and greater certainty for proponents when they avoid key environmental risks
- update inter-agency memoranda of understanding to strengthen collaboration and coordination of approvals processes across government
- contribute to whole-of-government reform through leadership and active participation in key committees.

Speeding up approvals for priority projects

The Priority Approvals team provides a single interface for proponents, coordinating cross-agency engagement and parallel secondary approvals during EPA assessment. The service provides a single point of contact, coordinated advice, early scoping and clearer agency roles.

Eligible projects include government priority, significant and strategic projects under the Lead Agency Framework; projects considered by the Tourism Investment Coordinating Council; Treasury Housing Supply Unit priority growth front projects, and high-profile developments. Read more about how we are Speeding up approvals for priority projects.

Customer experience protocols



Assessment surveys go online

The new Index of Surveys for Assessments (ISA) provides industry, regulators and the community with an index of land-based biodiversity and sea-based marine surveys conducted in WA for environmental impact assessments.

Integration of the surveys into Environment Online this year has streamlined manual processes and made it possible to directly attribute data to an environmental assessment, application or compliance process. The updated process has significantly increased data sharing with 96 per cent of submissions opting-in for publication of their survey data since the October 2025 launch.



Marine research leadership

Through partnerships with the science community, government and industry, our Marine Ecosystems Branch supports the Department's and EPA's regulatory and strategic objectives. During 2025–26, collaborative research addressed knowledge gaps relating to salt farms, desalination brine and environmental management of Cockburn Sound.





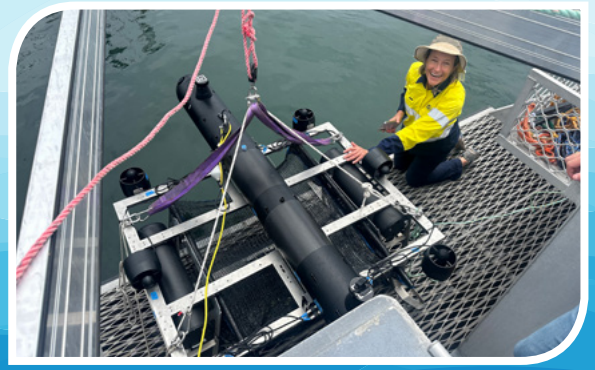


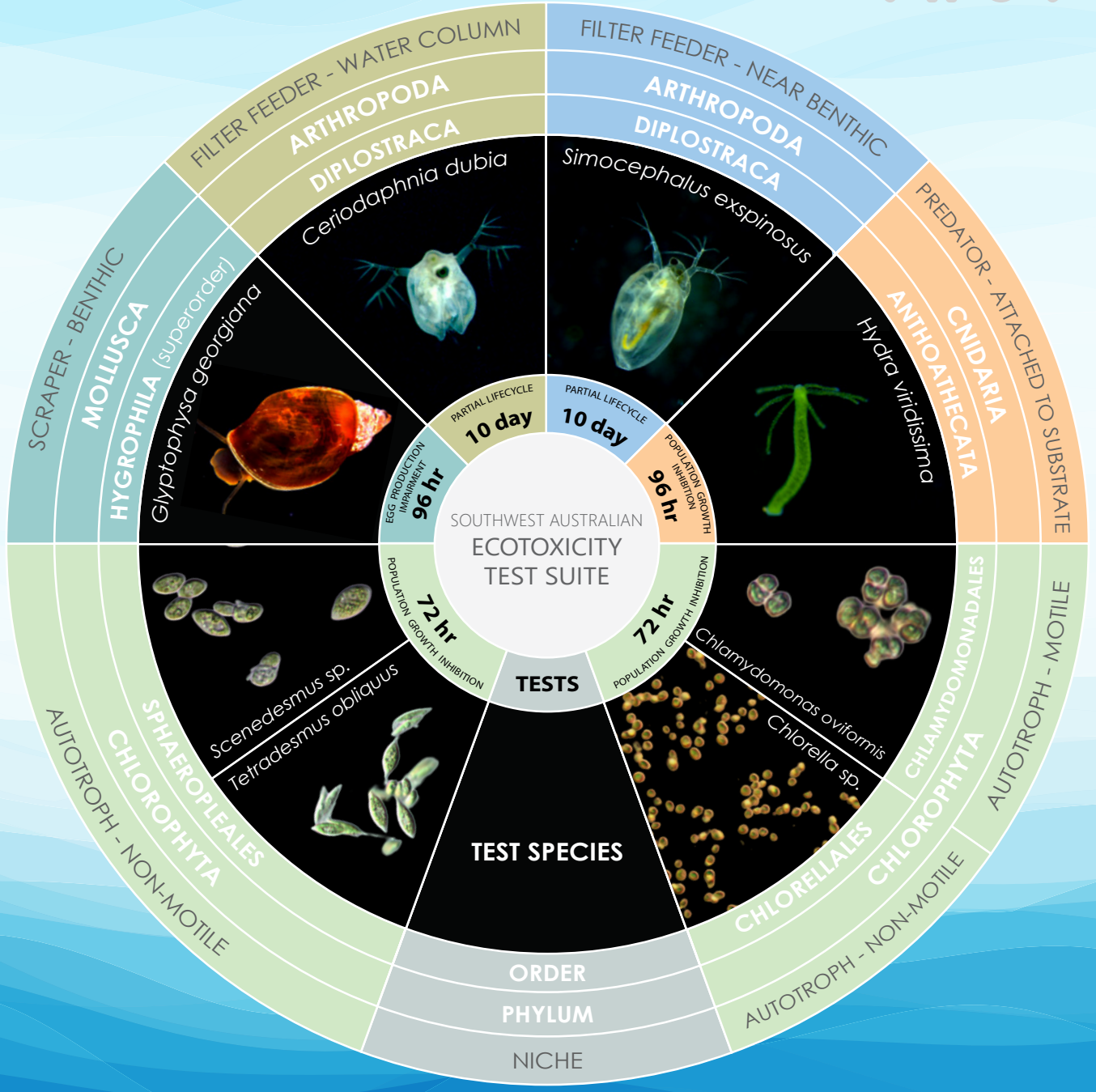
Test suite finished and available for use

The Southwest Australian Ecotoxicity Test Suite was completed and published in November 2025, providing a standard method to assess pollution risks to local aquatic ecosystems. Several mining and processing companies are already using the test suite to understand and manage potential risks from their operations.

Robot trial in Cockburn Sound

An underwater robot fitted with special combs to collect seagrass fruit was recently trialled in Cockburn Sound in a bid to accelerate seagrass recovery. The project is a collaboration between UWA researchers and international company Ulysses Ecosystem Engineering and supports the review of the State Environmental (Cockburn Sound) Policy 2015. Our Marine Ecosystems staff joined the research team to test the innovation.





Vegetation mapping: legacy meets future

During 2025–26, updated native vegetation mapping was completed and contemporary datasets published for the Swan coastal plain and Perth–Peel, alongside new releases for parts of the Wheatbelt, covering the Katanning, Merredin and Western Mallee Interim Biogeographic Regionalisation for Australia (IBRA) subregions. The Wheatbelt project covered an area twice the size of Tasmania and used high-resolution satellite imagery to replace datasets up to 20 years old.

The datasets, a deliverable under the State's Native Vegetation Policy, improve planning, regulation and land management by providing consistent information on vegetation extent.

Complementing this work, we are advancing the WA Vegetation Extent (WAVE) pilot as flagship Artificial Intelligence (AI) project for the Department, testing whether machine learning and AI can provide a more efficient, consistent and repeatable approach to improving statewide vegetation mapping and monitoring in the future.



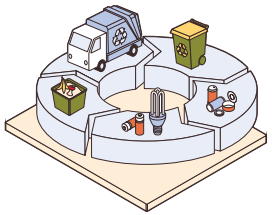
Maarli Ranger Group capturing drone imagery of landscapes in the town of Merredin in the central Wheatbelt region. Pictured (left to right): Chris Hayden Snr., Mick Hayden Snr., Chris Hayden Jnr., Joel D'Antoine (Winyama) and Angus McGrath.



Real-Time Kinematic base station for advanced satellite positioning.



Pincushions (Borya spp.) near Merredin.



Impact goal 6: Low-waste circular economy

Resources are used efficiently and responsibly, waste is minimised, and materials are continually reused, supporting both environmental health and economic opportunities.

Containers expansion

Containers for Change reduces litter and landfill and supports the circular economy. It has created 846 jobs and generated more than $20 million for charities, schools and community groups to date.

846 jobs created

$20 mil+ for charities, schools and community groups

In 2025, the WA Government announced that the container deposit scheme (CDS) would be expanded from 1 July 2026 to include more eligible containers.

Draft regulations were prepared to support the expansion and improve administration.



We consulted a stakeholder advisory group representing the beverage, wine, spirits, retail, resource recovery and local government sectors, alongside the scheme coordinator, before releasing draft regulations for eight weeks of public consultation. The regulations were published on 15 April 2026. From 1 July 2026, almost all beverage containers between 150 millilitres and 3 litres became eligible for the 10-cent refund, adding around 200 million containers to annual collections.

Rubber recycling hits the road

The Recycling Modernisation Fund is a partnership between the Australian and WA governments and industry to expand domestic recycling infrastructure in response to the waste export bans.

$110 mil+ invested to date in building tyre recycling infrastructure

More than $110 million has been invested to date in building tyre recycling infrastructure to increase WA's capacity to recycle end-of-life tyres. Of this, industry has invested more than $89 million, and the federal and state governments have contributed more than $21 million through the RMF.

Australia generates about 130,000 tonnes of off-the-road mining tyres (OTR) each year, including 50,000 tonnes in WA. More than 90 per cent of larger OTR tyres in WA are currently disposed of in landfill, mainly in the Pilbara.

Capacity for paper and cardboard

We progressed WA's paper and cardboard recycling capacity with funding of $7.92 million through the RMF for a project to upgrade existing processing infrastructure at the Canning Vale materials recovery facility.

The upgrades support compliance with national waste export requirements, including the five per cent contamination limit introduced on 1 July 2026.



WA Reuse Impact Study

The WA Reuse Impact Study found the reuse sector delivers significant environmental, social and economic benefits. In 2024–25, charities and reuse organisations collected more than 36 million items (14,000 tonnes), saving households about $245 million and supporting more than 1,300 jobs.

Environmental benefits highlighted by the study included:

- avoiding consumption of 6,100 tonnes of virgin materials
- preventing an estimated 110,000 tonnes of CO_2 emissions
- saving about 5,000 megalitres of water, equal to 2,000 Olympic swimming pools
- preserving about 52,000 hectares of land.

The study was an initiative of Charitable Reuse Australia, the Waste Authority and the Department, and was conducted by Rawtec.

Communities benefit from e-waste grants

More than half of the 35 ventures funded by our infrastructure grants program are now complete and helping to divert thousands of tonnes of electronics from landfill.

Total Green Recycling has completed three projects that have collectively diverted more than 1,752 tonnes of e-waste from landfill.

Western Australian Reuse Impact Study: Environmental Impact



Waste Diversion
Diverted an estimated
14,000 tonnes
of products from landfill to reuse.



CO2-e Emissions
Saved an estimated
110,000 tonnes of CO2-e
equivalent to removing
46,000 passenger vehicles from the road.



Water Savings
Saved approximateley
5,000 megalitres of water
equivalent to the volume of
2,000 Olympic-sized swimming pools.



Land Use
Saved about
52,000 hectares of land
equivalent to the size of
73,000 soccer pitches.

Western Australian Reuse Impact Study: Employment Impact

Paid Employment
Employed
1,301 full-time equivalents (FTEs)
including 351 FTEs for individuals facing barriers to employment. This means around one in four paid jobs are held by people facing barriers to employment

Volunteers
Employed
1,172 FTEs
volunteers across Western Australia.

Paid Employment Compared To Recycling and Landfill
Generated
62 times
more jobs than recycling and 204 times more than landfill (on a per tonne basis)

Western Australian Reuse Impact Study Executive Report – April 2026

Embedding Aboriginal worldviews and knowledge systems

Caring for Country: Aboriginal empowerment transformation journey

During 2025–26, the Department continued its Aboriginal empowerment transformation journey through development of the *Caring for Country: 10 Year Transformation Strategy*. The Strategy provides the framework for long-term organisational change by strengthening cultural capability, enabling shared decision-making, and embedding Aboriginal worldviews and knowledge systems into departmental policy, systems and practice.

The Strategy aligns with the National Agreement on Closing the Gap, the WA Government's Aboriginal Empowerment Strategy and the Department's Strategic Intent. The Department's approach is also informing the next WA Closing the Gap Implementation Plan.



In late 2025, the Department completed a current state assessment to identify organisational strengths, opportunities and barriers to implementing the National Agreement and Aboriginal Empowerment Strategy. The findings will inform implementation of the Transformation Strategy and confirmed a strong commitment across the Department to improving outcomes for Aboriginal people and communities. An independent Aboriginal-led review is also underway to strengthen the evidence base and ensure the Strategy is informed by Aboriginal perspectives, lived experience and community-led priorities.

In early 2026, the Department introduced an enhanced cultural capability learning suite aligned with whole-of-government standards to support culturally responsive engagement across the organisation.

SALT leads Aboriginal empowerment

The Senior Aboriginal Leadership Team (SALT) continued to provide strategic leadership for Aboriginal empowerment across the Department. During the year, SALT developed the Department's Aboriginal Empowerment governance model, aligned with the National Agreement on Closing the Gap and the WA Government's Aboriginal Empowerment Strategy. The model strengthens collaboration, shared decision-making and accountability across the Department through the Aboriginal Empowerment Board (AEB), the Aboriginal Water and Environmental Advisory Group (AWEAG) and other governance forums.

SALT also provided strategic oversight of key whole-of-agency initiatives, including the Transformation Strategy and development of the inland waters target under the National Agreement. It established a cross-jurisdictional relationship forum with the First Nations Water Branch at the Australian Government Department of Climate Change, Energy, the Environment and Water (DCCEEW), creating opportunities for Aboriginal-led policy discussions on water, environment and engagement priorities. SALT also ensured Aboriginal water priorities were reflected in *Made possible by water*.



Aboriginal engagement and partnerships

During 2025–26, the Aboriginal Engagement and Partnerships Branch strengthened Aboriginal participation in departmental policy, governance and decision-making. The Branch continued to support the Aboriginal Empowerment Board and AWEAG, and progressed co-development of the DWER–AWEAG Partnership Framework (2026–29) to strengthen collaboration and Aboriginal participation in water and environmental governance.

A key initiative during the year was the introduction of the Department's Caring for Country visual style, complementing the corporate identity through original artwork created by Wongutha artist Kevin Wilson in collaboration with Department staff. The visual identity reflects the interconnectedness of Western Australia's waterways and the shared responsibility of Caring for Country, symbolising the Department's commitment to embedding Aboriginal worldviews and knowledge systems across its work.

The Department also strengthened its Yarning Circle as a culturally safe forum to support Aboriginal staff participation in organisational decision-making and the inclusion of Aboriginal perspectives in policy and program development.

Customer-focused systems and services

Stakeholder insights, corporate perceptions and effectiveness

Annual stakeholder perception and effectiveness research showed an increase in positive stakeholder perceptions of the Department.

Research conducted between August and November 2025 achieved a 95 per cent confidence level with a 3.38 per cent margin of error.

Positive feedback

Almost 90 per cent of stakeholders rated their interactions with the Department as equal to or better than other State Government agencies (87 per cent of stakeholders and 91 per cent of customers). Staff interactions remained a strength, with 83 per cent of stakeholders and 79 per cent of customers satisfied with staff interactions, and 79 per cent and 74 per cent, respectively satisfied with staff knowledge. The Water Key Performance Indicator (KPI) has recovered strongly from a low last year, with improvements driven by stronger perceptions of leadership, long-term planning and approvals efficiency.



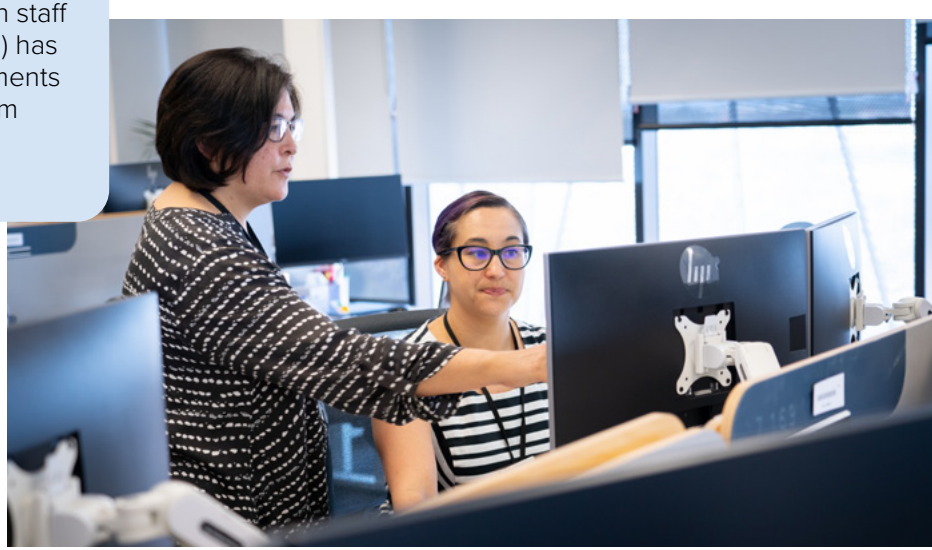
Areas for improvement

Priorities for improvement remain access to the right staff, understanding customer needs and response times.

Stakeholder HQ Portal

A Stakeholder HQ Portal was launched in 2025–26 as a central resource for stakeholder engagement information and support materials for all staff.

The portal includes consultation tools, templates, stakeholder research, network information and sponsorship guidance. It complements the Customers First portal introduced in 2024.



Digital transformation

AI driving award-winning vegetation project

The WA Vegetation Extent (WAVE) Pilot was shortlisted for the 2025 Institute of Public Administration Australia WA Achievement Award for Best Practice in Social Values – a rare honour for an IT initiative.

This was in recognition of the WAVE Pilot's vegetation survey project in the Pilbara, designed to provide high-quality ground-truthed data for AI and machine learning in WA's sparse grassland ecosystems. These ecosystems are tricky to detect from satellite images and are under-represented in public data.

The pilot is a key deliverable of the State's Native Vegetation Policy, and a collaborative effort with TERN and DBCA and brought together government, scientists, Traditional Owners and pastoralists to ensure cultural knowledge and scientific rigour shaped the outcomes.

Innovator Carolyn Martin wins technology award for WAVE Pilot



Carolyn Martin, WAVE program manager, recently won a Women in Technology WA (WiTWA) Tech [+] Award for Delivery, Project Management and IT Support.

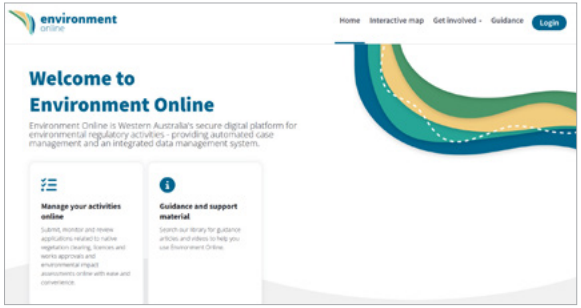
Her work was showcased by the Office of Digital Government as a model for ICT pilot project investment and has helped shape the State's AI assurance framework.

The WiTWA Tech [+] Awards celebrate remarkable women driving innovation and change across the tech industry. The ceremony was held at the Perth Convention and Exhibition Centre on 7 November 2025.

Environment Online

Environment Online continued to expand as the State's primary platform for environmental regulation. During the year, Environment Online expanded its industry regulation capability, enabling customers to manage applications, payments and compliance obligations through a single digital channel. This replaced manual and legacy processes, improving transparency and streamlining interactions for both customers and the Department.

An end-to-end digital payment solution improved financial management while reducing manual processing. Planning advice referrals and biodiversity and marine survey submissions were also integrated into Environment Online, replacing manual referral and email-based processes.



Workforce capability and development

The Skills Academy

The WA Government's Skills Academy was launched in October 2025 as a $20 million investment to uplift public sector capability.

The Department worked with the Public Sector Commission (PSC) to begin delivering training through The Skills Academy in March 2026.

Our learning and development team completed a large body of work to:

- integrate Skills Academy planning into our workforce and HR strategies
- identify capability gaps aligned to government priorities and integrate the academy with existing learning and development programs.



The Skills Academy is here!

Graduate program

In September, the 2025 graduate cohort participated in a regional familiarisation tour with DEED and Treasury. Travelling through the South West, the employees visited sites including the Vasse-Wonnerup Estuary, Wellington Dam and Collie Battery Energy Storage System, where they engaged with regional teams and explored the real-world impact of government work in local communities.

The tour strengthened leadership capability, cross-agency collaboration, regional understanding and appreciation of the role of the public sector.



2025 Graduate Program Regional Familiarisation Tour

Carer friendly workplace

During 2025–26, the Department introduced its Carer Friendly Workplace Policy to strengthen support for employees with caring responsibilities. The policy promotes a flexible and inclusive workplace by providing practical guidance, resources and support for carers and their managers.

The policy formed part of a broader commitment to creating a carer-friendly workplace and supporting employee wellbeing, helping the Department achieve Level 1 (Activate) accreditation under the national Carers + Employers Accreditation Program.



Significant issues impacting the agency

Current and emerging issues and trends

Water resources

The south-west is the area most affected by climate change in WA. Increasing demand for water because of industry and population growth is exacerbating water pressures associated with long-standing drying induced by climate change. Government responses include allocation planning, promotion of water-use efficiency, regulation of water resources and supporting investment in climate-resilient water sources. In the South West we have been working with Water Corporation, Busselton Water and Aqwest – Bunbury Water on the sustainability and management of public water supplies. This includes work to develop new water allocation plans for priority areas, including Myalup-Kemerton and Warren-Donnelly, informed by updated monitoring and advances in climate projections.

We have continued to manage water deficiency declarations in the Shire of Esperance to help farming communities in Cascades, Grass Patch and Salmon Gums with emergency stock watering. We are working closely with local governments and community groups to support grant projects to build climate resilience in regional WA, including those focused on industrial and community water supplies in the Pilbara.

Economic and social trends

Fuel security

The fuel disruption in 2026 created by conflict in the Middle East, and its impact on global supply chains of oil and other commodities, highlighted the risks of fuel security to our operations.

An Incident Management Team was established under the Business Continuity Plan (BCP) to prepare for fuel supply disruptions. The disruption tested business continuity arrangements, procurement processes and fleet transition planning.

Mine closure

A Western Australian Biodiversity Science Institute (WABSI) study found around 85 per cent of mining proposals assessed by the EPA include rehabilitation or closure conditions in Ministerial Statements. During the year, the Department established a Mining and Decommissioning Project Board to strengthen oversight of mine closure and rehabilitation.



Changes in written law

Privacy and Responsible Information Sharing Act 2024 (PRIS Act)

Ahead of commencement on 1 July 2026, a dedicated implementation team reviewed privacy practices and information collection notices.

Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act)

On 21 April 2026 the Premier and federal Minister for the Environment and Water signed a memorandum of understanding (MoU) to progress a bilateral agreement to streamline environmental approvals and reduce duplication between state and federal processes. In the MOU both governments agreed to:

- jointly develop and finalise a bilateral agreement that accredits WA's environmental assessment approach
- prioritise strategic solutions to environmental matters, such as bioregional planning and strategic assessments
- collaborate on offset systems including WA's Pilbara Environmental Offsets Fund.



Emissions targets and climate change

The Australian Government published its Net Zero Plan in September 2025, including a 2035 emissions reduction target of 62–70 per cent below 2005 levels.

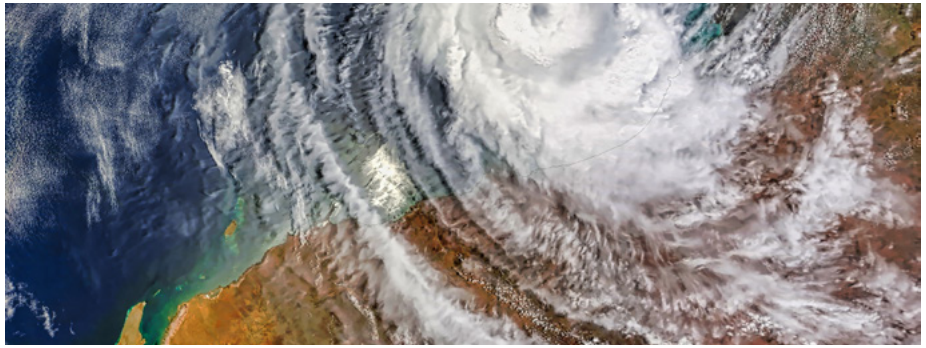
Climate and program risks

National climate assessments released during the year highlighted increasing climate risks for communities, ecosystems, infrastructure and economic productivity.

Cyclones and natural disasters

The frequency in 2025–26 of destructive cyclones impacting on WA has heightened the focus on roles in response to these events, as well as risks to programs, infrastructure and the workforce.

Our ability to fulfil our expected role during these events – such as gathering and supplying data from our network, and participating in wider government responses during and post event – requires better work health and safety (WHS) systems, increased regional coordination and improved communication.





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Agency Performance

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Outcome 1



Western Australia's growth and development is supported by the sustainable management of water resources for the long-term benefit of the State

Service 1: Water information and advice

Water measurement and monitoring

The Measurement Branch collects hydrological data used by departmental scientists and planners to support sustainable water management. The data is also used by the Bureau of Meteorology, the Department of Fire and Emergency Services, industry and the community.

The Measurement Branch is trialling and acquiring new technology throughout the regions, increasing our statewide capability to support departmental priorities. The branch recently acquired Surfbees (pictured left) for each of its teams across the state.

Our measurement network includes 2,759 groundwater monitoring bores, 284 river gauging stations, 163 meteorological sites and 20 water quality buoys.

2,759 groundwater monitoring bores

284 river gauging stations

163 meteorological sites

20 water quality buoys

Water information

The Water Information Reporting (WIR) portal provides access to data from more than 150,000 monitoring sites. Data requests declined during 2025–26 after a software rebuild temporarily took the portal offline and introduced improved self-service functionality, allowing users to access more information directly.

Analysis of data use shows most WIR requests relate to environmental assessment, research and investigation.

Water Information Reporting data use

* All years refer to financial years.

Purpose	2022–23	2023–24	2024–25	2025–26	
Environmental assessment	3,051	2,713	2,782	**1,317**	↓
Research and investigation	2,622	2,880	3,330	**1,412**	↓
Other	435	462	554	**689**	↑
Mining and exploration	653	644	696	**398**	↓
Agriculture	430	316	488	**212**	↓
Domestic supply	153	134	153	**68**	↓
Water source protection	551	493	410	**167**	↓
Infrastructure	382	384	337	**254**	↓
Property development/land use planning	249	163	266	**131**	↓
Industry and commerce	99	91	141	**28**	↓
Recreation	32	27	33	**17**	↓
Total	8,657	8,307	9,192	**4,693**	↓

Water and land use planning

The Department provides water and environmental advice to the WA Planning Commission, Department of Planning, Lands and Heritage (DPLH) and local governments to support sustainable development. This includes early advice on regulatory requirements under the *Environmental Protection Act 1986* (EP Act), *Rights in Water and Irrigation Act 1914* (RiWI Act), *Contaminated Sites Act 2003* (Contaminated Sites Act), *Country Areas Water Supply Act 1947* (CAWS Act), *Metropolitan Water Supply, Sewerage and Drainage Act 1909* and related legislation. The Department also supported assessment of Part 11B Significant Development Applications through technical water and environmental advice.

We worked closely with DPLH to:

- improve the quality of referrals and scoping documentation submitted by developers
- ensure timely and transparent environmental assessments aligned with EPA expectations
- streamline advice into the statutory land planning process.

In 2025–26, we assessed and responded to 2,910 requests for water and environmental advice into planning processes. Of these:

- 1,683 requests were from DPLH
- 781 requests were from local government authorities
- 139 requests were from the Department of Mines, Petroleum and Exploration (DMPE)
- 291 requests were from other stakeholders, including state and federal government agencies, utilities and industry
- 16 requests related to the new Part 11B (*Planning and Development Act 2005*) Significant Development Application pathway.

This work also included advising on 108 water management reports associated with land planning.

The Department also improved efficiency through the integration of its Planning Advice workflows into the Department's Environment Online system.

Service 2: Water planning, allocation and optimisation

Drainage planning and floodplain modelling

Drainage planning in Perth is becoming more complex as urban development expands into areas with shallow groundwater and more variable flood behaviour.

We produce catchment-scale flood models for selected priority development areas and major State projects, and provide technical guidance on stormwater and shallow groundwater management. We also provide strategic flood risk management and land capability advice to inform planning decisions consistent with State Planning Policy 2.9 and the Stormwater management manual for Western Australia for development areas identified in WAPC's Perth and Peel @ 3.5 million frameworks.

A total of 78 enquiries were resolved, with advice provided to members of the public, industry and government on water resources, flood risk management and drainage, and modelling as part of the land planning process.



Water resources management plans

Water resources management plans, also known as water allocation plans, establish the Department's approach to water licensing, allocation and management under the RiWI Act within specific plan areas in Western Australia.

▶ Pilbara



During the year, the Department commenced the Accelerating Pilbara Planning Program to strengthen water planning in the Pilbara in response to climate change, increasing water demand and the region's future development.

The program will evaluate the Pilbara Groundwater Allocation Plan, review a number of groundwater allocation limits across the plan area, strengthen climate guidance for water planning, and improve hydrogeological information to support water allocation decisions and public water supplies.

▶ Jandakot – Perth South

Work continued on the draft Jandakot–Perth South Groundwater Areas Water Resources Management Plan under *Kep Katitjin – Gabi Kaadadjan Waterwise Action Plan 3*. The draft plan includes a review of allocation limits for the Superficial, Leederville and Yarragadee aquifers, together with a review of existing water level criteria under Ministerial Statement 688. Updated climate guidance and the latest Perth Regional Aquifer Modelling System are informing the development of the plan.

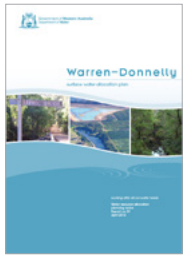
▶ Gnangara

The Department continued implementing the 2022 Gnangara Groundwater Allocation Plan and commenced preparation of a second biennial progress report. The report will outline progress towards implementing the plan's strategies to improve the long-term sustainability of Perth's largest groundwater resource.



Learn more about the *Gnangara groundwater allocation plan* on YouTube

▶ Warren–Donnelly



Development of a new Warren–Donnelly Surface Water Allocation Plan continued. The plan is being informed by updated streamflow monitoring, the latest climate projections developed for Australia under the CMIP6 modelling phase and consultation with the Warren–Donnelly Water Advisory Committee.

Water investigations

Water investigations continued across the state to improve understanding of groundwater resources and support future planning.

Under the State Groundwater Investigation Program we undertake targeted groundwater investigations to ensure government and industry have timely and accurate knowledge of water resources suitable for drinking, agriculture, horticulture, mining and industry.

This year $4.2 million of capital funding supported 12 active groundwater investigation projects.

Modelling

We also receive capital funding to develop numerical models for assessing water availability and flood risk, assisting with urban drainage planning, and guiding catchment management actions to improve water quality in rivers and estuaries.

In 2024–25 we delivered a catchment model for the Wilson Inlet, one of the South Coast's largest estuaries near Denmark. We are using the model to test the impacts of land use change in the catchment and nutrient management actions that might reduce nitrogen and phosphorus loads. We also completed the Nullaki (Wilson Inlet) sandbar opening decision framework, which uses information from the Wilson Inlet estuary response model to support decisions about whether the sandbar should be opened in drier years.

Water investigations: highlights

▶ Collie groundwater investigation

The Collie groundwater investigation is a multifaceted project aimed at improving understanding of groundwater processes and surface water interactions within the Collie Basin. This information is essential for protecting local waterways, supporting the community, planning future land use, and assisting Collie's long-term transition as mining activities change.

Since April 2026, we have been installing groundwater and surface water monitoring sites near Collie, expanding the groundwater monitoring network, and collecting valuable geological and water level data. This information – combined with geophysical, hydraulic test and water quality data – will be used to develop localised hydrogeological conceptual models. The models will support future groundwater modelling, allocation planning and licensing decisions.

▶ West Canning Basin project

This year we updated the regional numerical groundwater model for the West Canning Basin, building on the recently revised hydrogeological conceptual model. The updated model provides a framework to assess groundwater level responses, system-wide impacts of abstraction, and the influence of climate variability across the basin.

The numerical model is being used to support an allocation limit review and to inform groundwater licensing decisions. It enables testing of different abstraction scenarios and climate conditions, providing evidence to guide allocation settings and assess potential impacts to groundwater-dependent values at a regional scale.



We continue to progress building new models to test the availability of surface water and groundwater under a range of potential future climates and where demand is high, and there are high-value environmental values – including in the important horticultural and agricultural areas in the South West, and to the north of Perth around Gingin.



Watch the Wilson Inlet Sandbar Opening 2025 on YouTube

Water source protection

We protect public drinking water source areas across WA to ensure safe, reliable and affordable drinking water for communities. These areas include surface water catchments (dams and reservoirs) and groundwater recharge areas (aquifers and wellfields), which are essential to longterm water security.

In 2025–26, we delivered a coordinated program of drinking water source protection planning, implementation and technical advice to address emerging risks, land use pressures and climate considerations. This included progressing drinking water source protection plans, supporting endorsement of priority protection area boundaries, and undertaking South West Native Title Settlement (SWNTS) assessments and other land use planning activities within public drinking water source areas.

We provided around 1,270 hours of technical advice to support land use planning, development and regulatory decision-making, including recreation proposals, mining and resource developments, environmental impact assessments, works approvals, licences and native vegetation clearing applications. We also supported statutory referral processes by assessing land use compatibility, identifying water quality risks and recommending appropriate management measures.

Policy and guidance materials were updated to improve clarity and consistency in decision-making, including revisions to water quality protection notes and alignment with contemporary planning frameworks.

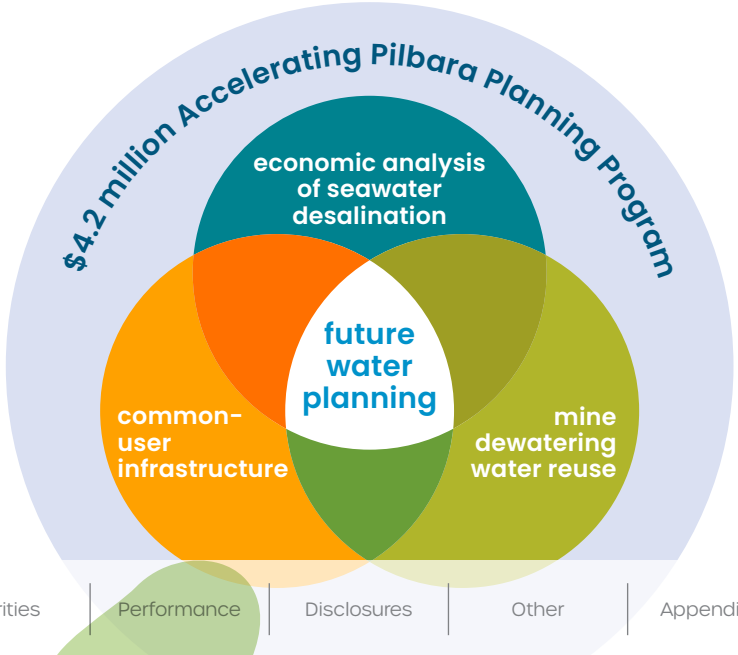
We also progressed priority planning and governance initiatives under the Indian Ocean Territories program, including preparation of the *Cocos (Keeling) Islands Drinking Water Source Protection Plan* for public consultation.

Throughout the year, we worked closely with State agencies, local government, water service providers, community stakeholders and First Nations groups to support implementation of the Australian Drinking Water Guidelines and a risk-based, catchment-to-tap approach to protecting drinking water quality across Western Australia.

Water supply planning

Pilbara water security remained a major focus during 2025–26. We completed the *Building Water Security for Pilbara Coastal Towns and Industry – Status Report* (March 2026), which identified increasing pressure on coastal water supplies from declining rainfall and growing demand, highlighting the need for climate-independent water sources such as seawater desalination to support future community and industrial growth.

As part of the WA Government's $4.2 million Accelerating Pilbara Planning Program, we commissioned an economic analysis of seawater desalination and common-user infrastructure, together with a study into opportunities to reuse surplus mine dewatering water. The findings will inform future water resource and supply planning for Pilbara coastal towns and strategic industrial areas.



In the South West, we completed a supply and demand assessment for public water supply schemes in partnership with Aqwest – Bunbury Water, Busselton Water and Water Corporation. The assessment found demand is projected to exceed available supply within the next decade for the Bunbury, Busselton, Dunsborough–Yallingup, Margaret River, Peppermint Grove Beach and Warren–Blackwood schemes.

We also developed a statewide water resource risk assessment framework for public water supply schemes, providing a consistent approach to assessing risks and informing planning for future water sources and demand management.

South West supply-demand assessment: Assessed schemes
Bunbury, Busselton, Dunsborough–Yallingup, Margaret River, Peppermint Grove Beach, Warren–Blackwood

↓

Finding
demand projected to exceed supply within the next decade

↓

Key consideration
- additional groundwater available
- groundwater levels generally declining

Waterwise Councils

The Waterwise Councils program supports local governments to improve water efficiency and climate resilience. We partner with Water Corporation and 45 councils statewide to sustain this long-standing initiative and take action under *Kep Katitjin – Gabi Kaadadjan Waterwise action plan 3*. Participation is free and optional, and councils are offered education, training, resources and funding to promote waterwise practices.

Organisational and individual achievers within the Waterwise Councils program are recognised each year at an event hosted by the Department and Water Corporation. Gosnells and Karratha were recognised as joint Platinum Waterwise Councils of the Year for outstanding waterwise initiatives. These achievements show how the Waterwise Councils program is translating investment into on-ground action, with councils embedding waterwise behaviours in planning, design and operations to deliver measurable water savings and stronger, more resilient communities.



Drainage for liveability

In partnership with Water Corporation, we continued to support the transformation of stormwater drains and basins into living streams, wetlands and community spaces. The Drainage for Liveability program, an action in *Kep Katitjin – Gabi Kaadadjan Kep Katitjin – Gabi Kaadadjan Waterwise action plan 3*, is revitalising these assets to increase their social, amenity and environmental value, while strengthening how drainage infrastructure is integrated into urban design. Projects such as the Nurdi Way Constructed Wetland and Living Stream in Riverton have converted conventional drainage assets into multi-functional systems that improve water quality, reduce flood risk and create habitat, while providing an accessible and valued community space.

Rural water planning

The Rural Water Planning program is part funded through the Australian Government's Water Infrastructure for Sustainable and Efficient Regions (WISER) initiative under the National Water Grid (NWG) until 2027. The NWG contributes $2.8 million to the Community Water Supplies Partnership (CWSP) program, matched by $2.2 million from the WA Government. A further $4 million is provided for the Agricultural Area (AA) Dams and Strategic Community Water Supply (SCWS) programs, with matching funding from the WA Government.

Community water supplies partnerships

The Community Water Supplies Partnerships program supports local governments and community groups to improve non-potable water supplies for emergency stock watering, public open space irrigation, firefighting, and assisting regional communities to become more resilient to a drying climate.

Between July 2024 and June 2026, 48 projects across 33 local government areas were approved, with $3.4 million in funding supported by $1.6 million in co-contributions. Projects included rainwater tanks, firefighting water tankers, catchment and dam restoration, and stormwater harvesting and management.

48 projects

across 33 local government areas were approved

An additional eight projects across three local government areas received more than $569,000 through a $1.5 million expansion of the program into the South West and Great Southern. Projects include non-potable water pipelines, mobile water carts, standpipes and smart water access systems to reduce reliance on scheme water while improving regional water security and community infrastructure.



Emergency agricultural and community network

The Agricultural Area (AA) Dams and Strategic Community Water Supplies (SCWS) programs continued expanding Western Australia's network of non-potable water sources for use in firefighting and stock watering emergencies across dryland agricultural regions.

During the year, 54 projects across 22 local government areas, valued at $1.7 million, were completed, with a further 22 projects across 17 local government areas, valued at more than $1.4 million, commenced. Works included restoring dams, upgrading roofs and guttering, installing rainwater tanks and stormwater harvesting infrastructure to improve emergency water supplies, strengthen drought resilience and reduce reliance on scheme water.

During the year, 54 projects across 22 local government areas, valued at $1.7 million, were completed.

Pingaring tank in the Shire of Kulin

The restoration of the historic Pingaring tank included the following works and benefits:

- Nine-million-litre concrete tank constructed in 1932.
- Initial works focused on restoring the tank's roof after investigations identified the need for major structural upgrades.
- During restoration, inspections revealed that water from the Pingaring Rock catchment was not reaching the tank because the inlet infrastructure had deteriorated.
- Roof restoration works included:
  - » remediated inlet to tank
  - » replaced the existing roof structure
  - » installed new support columns and steelwork
  - » removed 15 tonnes of debris from inside the tank.
- Benefits included:
  - » improved drought preparedness
  - » increased emergency water storage capacity
  - » enhanced long-term water security for the region.

Water carting

A water deficiency declaration is a government response to safeguard the commercial interests of farmers during very dry periods.

Since water carting began in 2024, more than $1.3 million has been spent on emergency stock watering.

Water deficiency declarations were in place during the year for the Salmon Gums, Grass Patch and Cascades areas in the Shire of Esperance.

Declarations:

Salmon Gums
deficiency declared
22 December 2023

Grass Patch
deficiency declared
16 February 2024

Cascades
deficiency declared
27 February 2025



Water deficiency declaration tanks, Cascades

Strategic community water supply plans

Twenty-seven strategic community water supply plans have been published. These plans provide information for the local government, farmers and the community on the location of strategic community water supplies and how to access non-potable water for emergency stock watering and firefighting purposes, including what infrastructure is available at each site and who to contact to access the water.

River science

The Department maintains long-term river monitoring programs and undertakes targeted research to improve river management.

▶ Healthy Rivers program

Our water planning, environmental planning and licensing decisions are underpinned by the Healthy Rivers program, which monitors the biodiversity, water quality and habitat condition of rivers across south-west Western Australia.

The program routinely monitors around 200 sites, with additional investigations undertaken in response to emerging issues. During 2025–26, field assessments were completed at 90 sites between the Arrowsmith River and the Waychinicup River. Results are published through the Healthy Rivers website alongside environmental monitoring guidance, information on native species and current research.

Healthy Rivers team completed assessments at **90 sites**

Monitoring continued to improve our understanding of the impacts of a drying climate on river ecosystems. The program reinforced the critical importance of protecting permanent river pools as climate refuges, which enable native species to persist during drought and recolonise river systems when conditions improve.



The Healthy Rivers team partners with natural resource managers and community groups, landholders, academic institutions, industry, local governments, other State agencies, and Aboriginal organisations across all regions. A significant outcome from our partnership with the Bibbul Ngarma Aboriginal Association (BNAA) was the discovery of the threatened Balston's pygmy perch (*Nannoperca balstonii*) in the Helena River (Mandoon Bilya).

The species is endemic to south-west Western Australia but had not previously been recorded in rivers north of Margaret River. The discovery highlights the conservation significance of the Helena River and supports the BNAA's BoorYul-Bah-Bilya project to improve catchment health.







Find out about Upper Collie Aquatic Habitat Restoration Project on YouTube

▶ Climate resilient rivers

2025–26 marked the third year of the Creating Climate Resilient Rivers (CCRR) project, funded through the State Climate Adaptation Strategy.

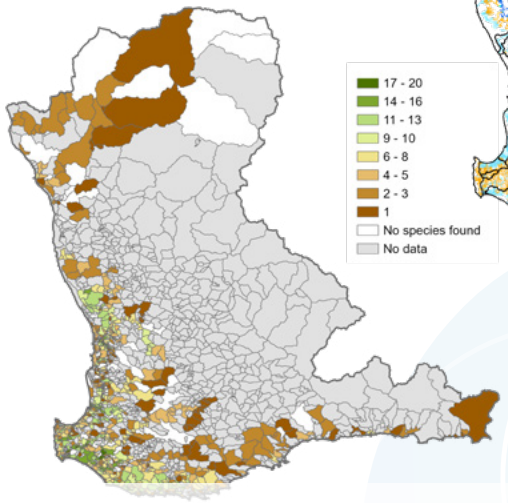
The project is mapping environmental values, condition, climate risks and potential resilience of rivers across south-west Western Australia to support water planning, environmental licensing, and future investment in river protection and restoration.

During the year, we continued restoration partnerships with local catchment councils, Aboriginal organisations, local communities, universities, schools, OzFish West, State agencies and local governments. Works included monitoring habitat enhancement projects in Collie and Harvey rivers and planning new projects for delivery during 2026–27.

Future works include installing fish passage structures to improve connectivity between climate refuges, expanding habitat restoration in the Harvey and Serpentine rivers, and improving environmental water provision to create additional refuge habitat for threatened fish species on the South Coast.



Species richness – fish and crayfish



River typing – habitat diversity

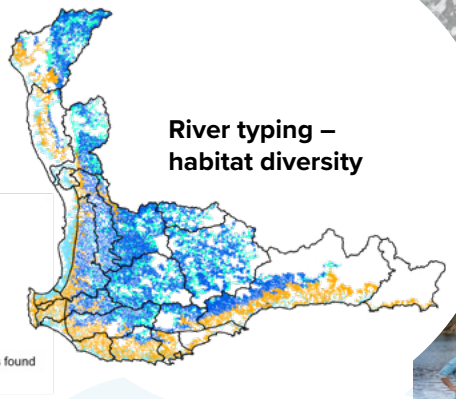




Photo: Leschenault Catchment Council: Upper Collie River Aquatic Habitat Restoration Project

Response to fish mortalities

We lead the response to fish kills in the inland waters of WA. Fish kills are defined as the sudden death of a relatively large number of animals.

We work cooperatively with DPIRD, DBCA, the Department of Health and local governments. Our work includes collecting and analysing water, phytoplankton and fish; gathering information from the public; and notifying the community about causes of fish deaths and any public safety risks.

This year we responded to 17 fish kill reports across the state and supported DPIRD's response to events in marine waters and DBCA's response to events in the Swan and Canning river systems and estuary.

we responded to **17 fish kill reports** across the state

Reporting a fish kill

If you see a fish kill, please report it immediately to:

- the DPIRD Fisheries FishWatch hotline 1800 815 507 (24 hour service)
- your nearest Department of Water and Environmental Regulation or DPIRD office
- within the Swan Canning Riverpark, contact DBCA on 9278 0900 or after hours on 9278 0981

For your safety please do not touch dead or dying fish, and avoid contact with the water in the area until our officers can assess the risk. This includes not using fish in the area of a fish kill event as bait, in case there is risk of transferring disease or contaminants.



Our work to help address ongoing strandings of the threatened freshwater sawfish in the Fitzroy River also continued in 2025–26. We are working with experts and local stakeholders to find ways to improve protection of this important species into the future.





Country Areas Water Supply Act 1947

▶ Licensing

We continue to administer the *Country Areas Water Supply Act 1947* (CAWS Act) clearing controls within gazetted water resource catchments for salinity mitigation purposes. This includes:

- issuing clearing licences and advising government and the private sector on salinity and water resource management
- preserving historic government investment in protecting native vegetation for salinity management purposes
- managing the CAWS Act Land Estate.

During 2025–26 we:

- issued 10 CAWS Act licences to clear
- assessed 17 *Environmental Protection Act 1986* referrals
- assessed 84 WAPC planning advice referrals.

▶ Bushfire management

Four bushfires occurred within the Department's estate during the 2025–26 bushfire season. We work collaboratively with bushfire response agencies (Volunteer Bushfire Brigades, DFES and DBCA) on fire control and provide resources and logistical support when bushfires occur within our estate.

Guided by our Bushfire Management Strategy, we conducted three bushfire mitigation (prescribed) burns, totalling 160 hectares, in Chowerup, in partnership with the Shire of Boyup Brook.

▶ Plantations

We continue to work with the Forest Products Commission (FPC) to establish pine in suitable areas for water resource management purposes. Plantation coverage within CAWS Act catchment areas achieves the dual purpose of reducing saline water discharge to river systems and expanding the State's softwood supply capacity. More than 3,000 hectares of CAWS Act estate has been placed under leasehold with the FPC to date.



Service 3: Water regulation, licensing and industry governance

Water licensing

The Department licenses the taking and use of water under the *Rights in Water and Irrigation Act 1914* (RiWI Act) for a range of purposes including agriculture, industry, mining and public water supply. Water licences set the volume of water that can be taken, what water resource it can be taken from, where it can be used and for what purpose.

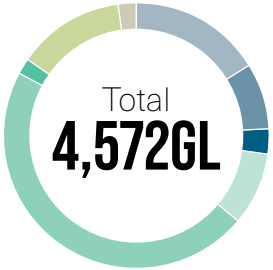
As of 30 June 2026, we managed 12,995 water licences across 774 groundwater and 427 surface water resources. These licences authorise the taking of 4,572 gigalitres (GLs) of water – 3,499 GL from groundwater resources and 1,073 GL from surface water resources.

In certain areas, the construction of water-use infrastructure including bores and dams, and the disturbance of the beds and banks of a watercourse, are also subject to authorisations. As of 30 June 2026, there were 1,001 licences to construct and alter groundwater wells and 487 permits to interfere with beds and banks granted across the state.

In 2025–26 the water licensing targets for average application processing times (65 days low risk, 75 days medium risk and 95 days high risk) were met for all licence applications. The average assessment timeliness performances

Western Australia's water users by sector (allocated volume)

Please note: The sector volumes (both individual and totalled) in each of these charts have been subject to rounding.



Total licensed volume by sector

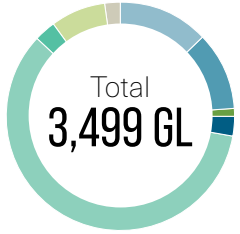
- Agriculture: 747 GL (16%)
- Commercial and institutional: 378 GL (8%)
- Industry and power generation: 118 GL (3%)
- Irrigation scheme supply: 434 GL (10%)
- Mining: 2,087 GL (46%)
- Parks, gardens and recreation: 110 GL (2%)
- Public water scheme supply: 611 GL (13%)
- Other*: 87 GL (2%)

*Other contains environment and conservation, and stock and domestic.

Groundwater licensed volume by sector

- Agriculture: 463 GL (13%)
- Commercial and institutional: 376 GL (11%)
- Environment and Conservation: 39 GL (1%)
- Industry and power generation: 106 GL (3%)
- Mining: 2,055 GL (59%)
- Parks, gardens and recreation: 109 GL (3%)
- Public water scheme supply: 290 GL (8%)
- Other*: 61 GL (2%)

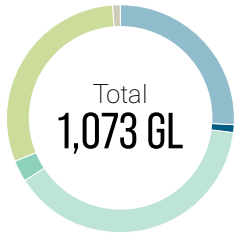
*Other contains irrigation scheme supply and stock and domestic.



Surface water licensed volume by sector

- Agriculture: 284 GL (26%)
- Industry and power generation: 12 GL (1%)
- Irrigation scheme supply: 419 GL (39%)
- Mining: 32 GL (3%)
- Public water scheme supply: 320 GL (30%)
- Other*: 6 GL (1%)

*Other contains commerical and institutional, environment and conservation, stock and domestic, and parks, gardens and recreation.

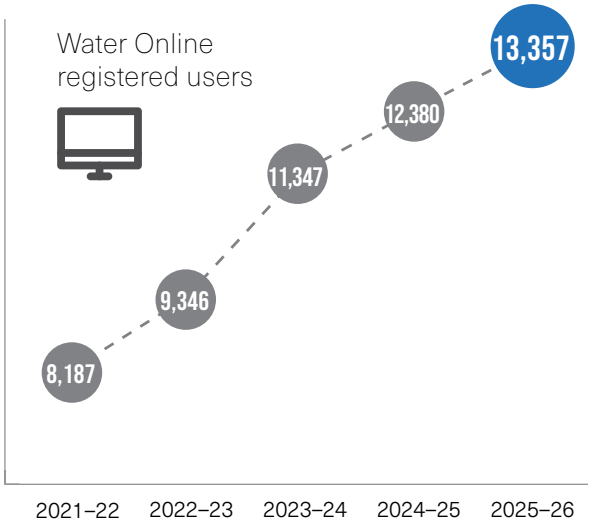


for low-, medium- and high risk water licence applications were 57 days, 68 days and 78 days respectively.

We have also continued implementing the statewide water licensing backlog program, reducing the water licence application backlog by 89 per cent from a peak of 608 applications in February 2024, despite continued growth in demand for water licences.

Water Online

Water Online continued to expand during the year, with active users increasing to 13,357. The platform enables customers to submit licence applications, meet reporting obligations and lodge meter readings online.



Water compliance and enforcement

At 30 June 2026, 6,055 water licences were subject to metering or alternative measurement requirements under the Rights in Water and Irrigation Regulations 2000, representing 97 per cent of the volume of water licensed across Western Australia.

During 2025–26, we completed 335 compliance inspections and water meter audits, 1,161 desktop water use surveys and audits, 374 reviews of compliance reports, and processed 2,674 abstraction volume and meter reading submissions.

These activities resulted in the assessment of 3,823 suspected incidents of non-compliance, with 798 confirmed incidents addressed through a range of regulatory responses. We issued 674 education letters, 74 warning notices, 17 infringement notices and 33 statutory directions.

6,055 water licences

335 inspections and audits

1,161 desktop water use surveys and audits

374 reviews of reports

3,823 assessment of suspected incidents

674 letters of education

74 warning notices

17 infringement notices

Our compliance program combines education, monitoring and enforcement to support licence holders in meeting their obligations while ensuring appropriate regulatory action is taken where breaches occur.

Our compliance program combines education, monitoring and enforcement to support licence holders in meeting their obligations while ensuring appropriate regulatory action is taken where breaches occur.

The Water Assurance Branch within the Assurance Directorate, in collaboration with Statewide Delivery, developed a cross-portfolio delivery model for water resource assurance (compliance and enforcement) to ensure consistency and transparency across the state. A breach management framework was also established. These documents support our response to the Office of the Auditor General's Water Compliance Audit findings.

Water fees

We collect fees from water licence and permit applications from the mining and public water supply sectors. In 2025–26, we spent $22,281,669 on the assessment of all water licence and permit applications and collected $1,017,797 in fees from 198 licensees for 540 application assessments.

Water services

The Department administers the *Water Services Act 2012* (Water Services Act), supporting water service providers to deliver water supply, sewerage, irrigation and drainage services across Western Australia.

Western Australia has three government-owned water corporations – Water Corporation, Busselton Water and Aqwest – and 20 other licensed water service providers, including local governments, irrigation cooperatives, mining companies, developers and the Rottnest Island Authority.

During 2025–26, we amended the Water Services (Water Corporations Charges) Regulations 2014 and the Water Services Regulations 2013 in consultation with the government water corporations to publish customer fees and charges for the 2026–27 financial year.

We also continued working with Water Corporation to improve water services in regional Aboriginal communities, including support for licensing, permitting and public drinking water source protection.

Managing public water supply

The Department manages surface water and groundwater for public water supply through water licences issued under the RiWI Act. During 2025–26, we continued working with Water Corporation and other water service providers to ensure water abstraction remained sustainable and protected the health of key groundwater resources, including Gnangara, Albany, Esperance, West Pilbara and Exmouth.

We also progressed drinking water source protection through source protection planning, updated water quality guidance and technical advice for public drinking water source areas. Key achievements included completing the Country Heights Estate Drinking Water Source Protection Review and updating *Water Quality Protection Note 4 – Sensitive Water Resources* and *Water Quality Protection Note 36 – Protecting Public Drinking Water Source Areas*.

We continued working with water service providers on source development planning for the Bunbury, Busselton, Esperance, Exmouth, Geraldton, Lower Great Southern, Port Hedland, West Pilbara and Warren–Blackwood public water supply schemes, while supporting long-term planning for Perth's Integrated Water Supply Scheme.

Water services

Administering the framework

Water Services Act 2012

Supporting delivery across WA

water supply / sewerage / irrigation / drainage

Working with providers

3 government-owned water corporations

20 other licensed water service providers

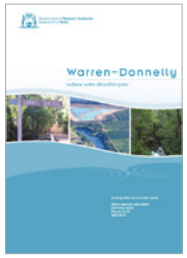
2025–26 focus:

- updated regulations for 2026–27 fees and charges
- support for regional Aboriginal community water services



Water committees

▶ Warren–Donnelly



The Warren–Donnelly Water Advisory Committee provides community, Aboriginal and stakeholder advice on surface water management in the Warren and Donnelly catchments.

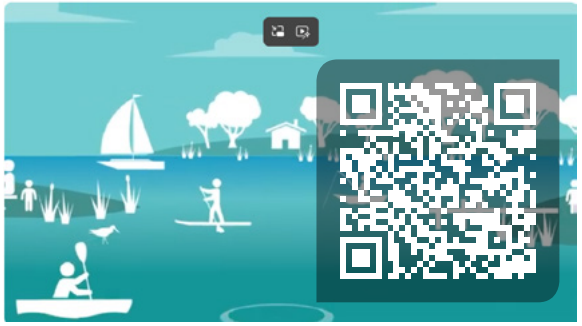
During 2025–26 the Committee continued supporting development of the new Warren–Donnelly Surface Water Allocation Plan through stakeholder engagement and advice.

▶ GeoCatch

GeoCatch is a catchment management group that has worked in partnership with the Department and the local community for over 25 years to care for the Geographe Bay catchment. GeoCatch is a key partner with the department in delivering the State Government initiatives Healthy Estuaries WA and Revitalising Geographe Waterways, working with farmers, the local community, industry and government agencies to deliver on-ground works and communication. The Department supports GeoCatch through project funding and support services, co-locating with GeoCatch in the DWER Busselton Office.

Healthy Estuaries

Our work to improve the health of estuaries across south-west Western Australia continued during 2025–26 through Healthy Estuaries WA, Revitalising Geographe Waterways and the Bindjareb Djilba (Peel Harvey estuary) Protection Plan. These programs work in seven priority estuaries and their catchments: the Peel-Harvey Estuary, Leschenault Estuary, Vasse Geographe waterways, Hardy Inlet, Wilson Inlet, Torbay Inlet and Oyster Harbour. We monitor their water quality regularly at 175 locations.



Learn about Healthy Estuaries WA on YouTube

▶ Healthy Estuaries WA conference

The Healthy Estuaries WA Conference, held in Mandurah in September 2025, brought together more than 100 stakeholders to reflect on eight years of collaborative effort to protect and restore south-west estuaries. The event strengthened partnerships across government, regional organisations, Traditional Owners and industry, while showcasing on-ground achievements in water quality, sustainable agriculture and ecosystem restoration. Holding the conference was an important opportunity to build shared knowledge, foster collaboration and align future priorities, ensuring continued progress towards healthier estuaries.

▶ Seagrass and macroalgae monitoring

700+
seagrass and macroalgae observations were recorded

During 2025–26, over 700 seagrass and macroalgae observations were recorded in the Hardy Inlet, Leschenault Estuary, and Wilson Inlet, providing insight into presence and absence of individual species. Detailed monitoring at 24 sites further enhanced our understanding of seagrass condition. These monitoring efforts contribute to detailed seagrass distribution maps in each estuary, informing management action on improving water quality and reducing nutrient inputs into waterways.

▶ Phytoplankton monitoring

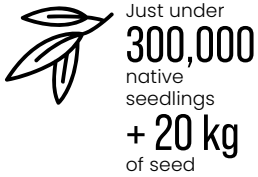
Healthy Estuaries WA is underpinned by the work of the Department's Aquatic Science branch, which oversees the statewide phytoplankton response, monitoring key waterways through Healthy Estuaries WA and the Bindjareb Djilba Protection Plan.

The Phytoplankton Ecology Unit (PEU) also identifies species that may be a concern to human health and waterway ecology in waterways across the state. They play a vital role in keeping people safe by alerting

the Department of Health (DoH) and the Department of Primary Industries and Regional Development (DPIRD) when potentially harmful phytoplankton species are present. In 2025–26 the PEU analysed more than 1,400 phytoplankton samples across the seven estuaries.

▶ Fencing and revegetating waterways

Farmers, volunteers and Aboriginal ranger groups have fenced 231 km of waterways and revegetated 133 hectares since 2022 – planting just under 300,000 native seedlings and 20 kg of seed. Fencing and revegetation helps reduce the nutrient load from stock and improves natural filtration and ecosystem benefits in local waterways.



During 2025–26, partners engaged with local Aboriginal ranger groups or work crews to collaboratively deliver on-ground works, with fencing, native seed collection and winter planting achieved across four catchments.

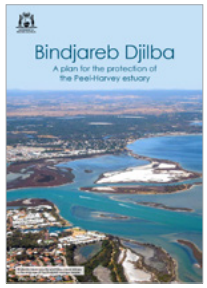
▶ Sustainable agriculture

Our Dairy for Healthy Estuaries project, part of the Sustainable Agriculture Strategy, worked in partnership with Western Dairy to reduce dairy effluent entering waterways.

Through Healthy Estuaries WA, 171 farmers tested their soils during the 2025–26 Fertiliser Management program, to determine the right rate and right nutrients that needed to be applied to their paddocks. There has been an estimated 46 per cent reduction in the amount of phosphorus applied on participating farms since 2020.

▶ Bindjareb Djilba (Peel Harvey estuary) Protection Plan

The 2020 Bindjareb Djilba (Peel–Harvey estuary) Protection Plan has reached its fifth year of implementation, demonstrating sustained momentum and strong, ongoing support from Bindjareb Traditional Owners, partner agencies and the broader community.



In 2025, the Bindjareb-Djilba Policy and Planning Committee, co-chaired by State Members for Mandurah and Dawesville, reaffirmed its leadership by committing to a second four-year term. The Committee provides strategic oversight of the Plan and a $5 million grants program.

The Bindjareb Djilba Kaadadjan Bidi Yarning Circle plays a central role in the plan's success, providing a culturally grounded governance framework. The positive impact of the Yarning Circle was recognised nationally, winning the 2026 Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) Summit Award for Excellence in Sustainability and Sustainable Futures.

Through this model, Bindjareb people are driving decision-making, strengthening cultural governance, and leading a collaborative delivery approach supported by Department-enabled partnerships with Winjan, Harvey and Waroona Aboriginal Corporations.

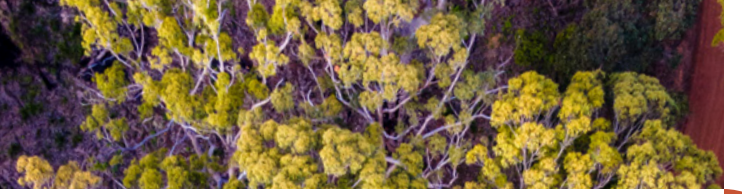
Together, these partners have delivered a suite of strategic initiatives across Bindjareb Country, including improving access to land, expanding Aboriginal ranger programs, and progressing both on-Country and digital cultural mapping.

▶ Vasse Taskforce and Revitalising Geographe Waterways

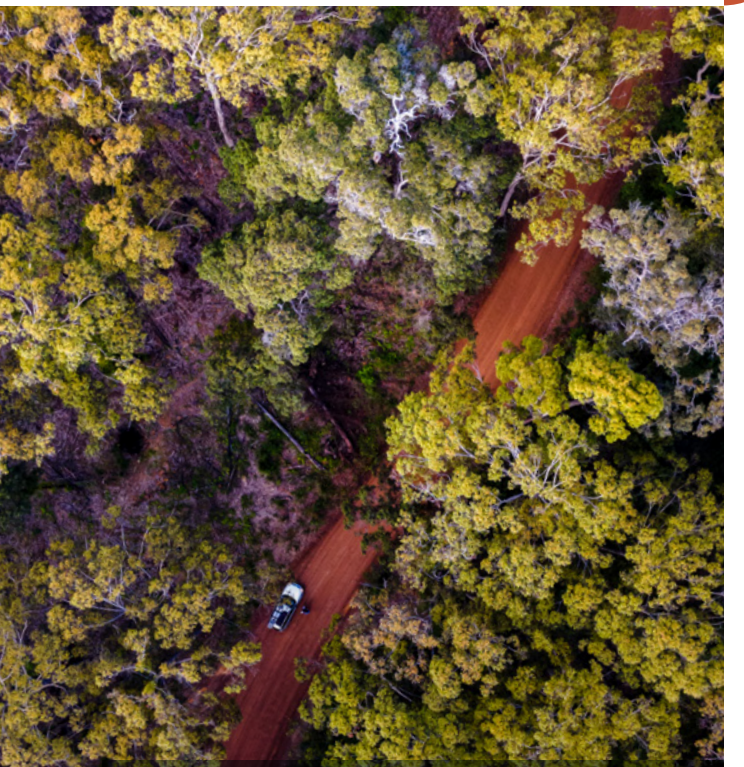
The Department continues to support the Vasse Taskforce in overseeing water quality improvement and waterway health across the Geographe catchment. In 2025, the Taskforce welcomed independent Chair Neema Premji.

Supported by the Vasse Taskforce, the Revitalising Geographe Waterways program has continued to deliver coordinated on-ground works, science and monitoring to reduce nutrient inputs into priority waterways.

During 2025–26, our partner, GeoCatch, engaged with 489 gardeners and community members across 13 workshops and verge inspections to educate people about low-nutrient urban gardening practices, to minimise nutrient run-off to priority waterways including the Vasse-Wonnerup estuaries.



Outcome 2



Emissions, discharges, and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment

Service 4: Environmental regulation

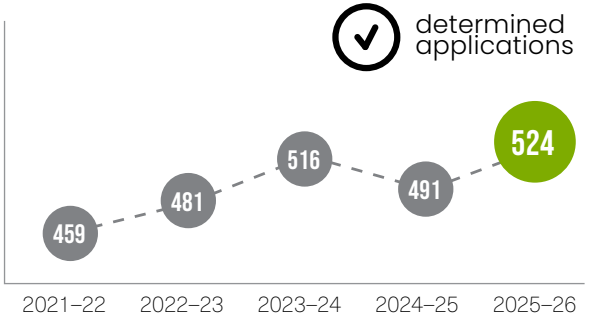
Industry regulation

Demand for environmental licences, works approvals and amendments remained strong during 2025–26, with 610 applications received across the resources, industrial, waste, energy, agribusiness and manufacturing sectors.

During the year, 524 applications were determined through grant or refusal decisions, an increase from 491 in 2024–25. A further 112 applications were finalised through other outcomes. At 30 June 2026, 273 applications remained under assessment, a 13 per cent reduction from the previous year.

112 applications finalised

Assessment timeframes continued to reflect application complexity, information quality, technical assessment requirements and competing operational priorities. Of the applications determined during the year, 228 (44 per cent) were decided within the target timeframe, with a further 148 finalised within 30 days of the target.

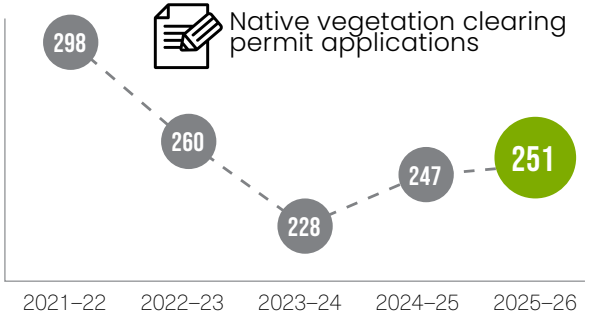




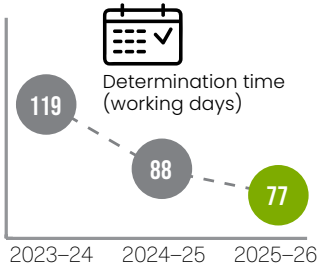
Native vegetation regulation

▶ Clearing permits

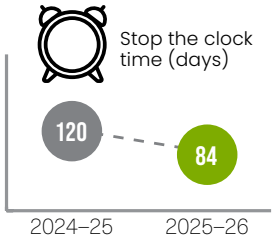
Demand for clearing permit assessments continued to increase, with application numbers rising from 228 in 2023–24 to 247 in 2024–25 and further increasing to 251 in 2025–26. Despite the continued growth in application volumes, the number of open applications in 2025–26 decreased slightly to 145, compared with 151 in 2024–25.



The average time taken to determine applications continued to improve in 2025–26, decreasing to 77 working days. This represents a significant reduction from 119 working days in 2023–24 and 88 working days in 2024–25.



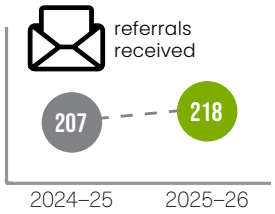
The average time applications remained in 'stop the clock' status decreased from 120 business days in 2024–25 to 84 days in 2025–26. 'Stop the clock' reflects the additional time applicants require to address information gaps, including details on avoidance, minimisation and mitigation measures, conducting biological surveys, and identifying suitable environmental offsets.



Improved assessment performance was supported by pre-lodgement engagement with proponents, updated guidance and stakeholder education, resulting in higher quality applications and more efficient assessments.

▶ Clearing referrals

Use of the clearing referral pathway continued to grow during 2025–26, with 218 referrals received, representing 46 per cent of all requests for clearing approvals lodged under Part V of the *Environmental Protection Act 1986* (EP Act).



Assessment efficiency continued to improve, with the average time to finalise a referral decreasing from 24 working days in 2024–25 to 17 working days.

Of the referrals assessed during the year, 109 were determined not to require a clearing permit, representing a cumulative proposed clearing area of 29.76 hectares. The referral process continues to support timely decision-making for proposals with minimal environmental impact while maintaining appropriate environmental safeguards.

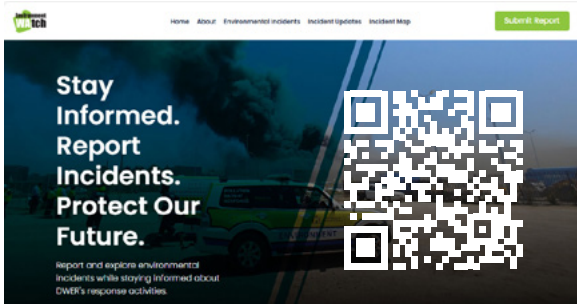
Environmental compliance and enforcement

▶ Environment WAtch

Environment WAtch continued to provide a 24-hour service for the community and industry to report pollution, illegal dumping and other environmental incidents through an online reporting platform and dedicated hotline.

During 2025–26, the service received 9,269 reports, providing critical intelligence to support compliance, enforcement and regulatory responses across Western Australia.

9,269 reports



▶ Environmental Response Team

The Environmental Response Team responded to environmental hazards, pollution events and emergencies across Western Australia, providing technical advice and coordinating regulatory responses with partner agencies.

During 2025–26 the team responded to 254 environmental incidents.

254 incidents responded



You can report pollution, illegal dumping and other environmental matters using our online form or by calling our Environment WAtch hotline on

1300 784 782

Call 000 to report a life-threatening incident or emergency.

▶ Environmental Crime Team

The Environmental Crime Team investigates serious breaches of environmental legislation, including unlawful clearing of native vegetation, illegal waste activities and offences causing significant environmental harm.

During 2025–26 the team completed 387 investigations, issued 20 Vegetation Conservation Notices, one Environmental Protection Notice, one Prevention Notice, 67 education letters, 49 warning letters, and prepared five prosecution briefs.

387 investigations

67 letters of education

49 letters of warning

Targeted operations in Ellenbrook and Hazelmere removed 298 cubic metres of waste, 199 tyres and four abandoned vehicles.

Waste Assurance

During 2025–26, Waste Assurance completed seven Ministerial Statement audits, 100 Waste Levy inspections and 74 Part V inspections, identifying 277 instances of non-compliance.

26 prosecutions

112 inspections

59 infringement notices

85 letters of warning

These inspections, together with community reports, resulted in 112 investigations, leading to 26 prosecutions, 59 infringement notices and 85 warning letters.

The Department also partnered with local governments and State agencies to deliver illegal dumping campaigns in Dawesville, Nowergup, Ellenbrook and Hazelmere. Targeted operations in Ellenbrook and Hazelmere removed 298 cubic metres of waste, 199 tyres and four abandoned vehicles, alongside measures to deter future illegal dumping, including surveillance, signage and restricted vehicle access.



Environmental noise

During 2025–26, the Department responded to 176 requests for environmental noise advice and technical support. This included 69 requests from local governments relating to the administration of the Environmental Protection (Noise) Regulations 1997, seven matters under Environmental Protection Authority consideration and 19 requests from other Australian and State Government agencies. We also delivered three noise regulation training sessions to support local government officers.

Work also continued on reforms to the Environmental Protection (Noise) Regulations 1997. This includes amendments to introduce Special Entertainment Precinct provisions to manage music noise, with the State's first entertainment precinct to be established in Northbridge. The Department is also progressing reforms for the management of wind farm noise to provide greater certainty and clarity for industry and the community.



Odour emissions and management

Odour emissions and associated impacts from licensed facilities are regulated under the EP Act.

The Department continued to investigate odour emissions in several areas across the state where community concern remains significant, including:

- suburbs surrounding the Nambeelup industrial area in the City of Mandurah, including Secret Harbour, Mandurah, Singleton and Lakelands
- suburbs in the City of Cockburn near Cockburn Cement Limited
- suburbs of Kwinana and Rockingham affected by emissions from the Kwinana Industrial Area
- suburbs surrounding the Tamala Park Waste Management Facility in the City of Wanneroo.

During the reporting period, odour-related matters accounted for approximately 70 per cent of all complaints received by the Department.

The Department continued to prioritise responses to odour impacts and community complaints through inspections of potential source sites, community odour assessments and specialist technical investigations to identify odour sources, assess mitigation measures and inform appropriate regulatory responses.

▶ Mandurah odour investigation program

The Department has continued to receive odour complaints from residents in Secret Harbour, Mandurah, Singleton and Lakelands. Following extensive field odour surveys in early 2024, the Department identified two companies in the Nambeelup precinct (C-WISE and CM Farms), as the source of the odours experienced by the community.

To improve understanding of odour sources and odour-generating activities within the precinct, the Department conducted an odour investigation program from January to March 2026 comprising three components:

- **Odour diaries:** Community volunteers recorded odour observations and related information between mid-November 2025 and mid-February 2026. The diary program was established following consultation with community representatives.
- **Onsite operational diary:** A consultant maintained a continuous onsite record of site activities and operating conditions during precinct operating hours.
- **Odour fieldwork assessments:** Field measurements of odour character and intensity were undertaken across Nambeelup sites to improve understanding of odour sources and identify activities contributing to off-site impacts experienced by the surrounding community.

The Department is reviewing the investigation data, with findings to be published on the Department's community update webpage.

Air quality

The Department operates and maintains 15 permanent air quality monitoring stations across Western Australia, including nine in the Greater Perth region and six regional stations. During 2025–26, the Department procured and trialled a Scanning Infrared Gas Imaging System (SIGIS 2) in the Kwinana region to strengthen its capability to remotely detect, identify and monitor industrial gas emissions.

Since 2022, the Department has also operated an air quality monitoring network in Port Hedland, where dust levels can be higher than elsewhere in the state. Reporting on the first three years of monitoring is available on the Department's website.

Air quality technical advice

The Department continued to provide strategic, technical and policy advice on air quality matters, including ambient air quality, industrial emissions, odour assessments, meteorology, health standards and air toxics.

During 2025–26, the Department completed more than 225 technical reviews and provided scientific advice on several high-profile projects. This included reviewing scientific reports for the Murujuga Rock Art Monitoring Program and supporting licence compliance inspections and odour assessments through field visits to sites including the Tamala Park Waste Management Facility and the Nambeelup precinct.

▶ Murujuga rock art monitoring

The Murujuga Rock Art Monitoring Strategy continued to support the protection and long-term management of one of the world's most important cultural landscapes. A key milestone was achieved on 11 July 2025 with the successful inscription of the Murujuga Cultural Landscape on the UNESCO World Heritage List, as the world's first successful Indigenous-led nomination.

A delegation with representatives from the Murujuga Aboriginal Corporation (MAC), Murujuga Rock Art Monitoring Program (MRAMP) and Australian and WA governments travelled to Paris to provide cultural and technical expertise and brief UNESCO representatives on the program's scientific activities.

The MRAMP research found:

- no measurable impact from current industrial emissions on rock art
- no current evidence of acid rain in the area
- reinforced the previous conclusion that higher porosity found in some rocks is most likely related to historical emissions, rather than current industry activity.

The MRAMP has completed its third year of scientific research. Further studies and investigations will be undertaken to refine the environmental criteria that will ensure ongoing protection of the rock art. This will provide a scientific basis for long-term monitoring and management in future decades.



Together, these outcomes position the Murujuga Rock Art Monitoring Strategy as a leading example of collaborative, culturally informed and science-based environmental stewardship.

A key milestone was achieved with the successful inscription of the Murujuga Cultural Landscape on the UNESCO World Heritage List, as the world's first successful Indigenous-led nomination.

Contaminated sites

Contaminated land and water resulting from historical contaminating activities are managed under the *Contaminated Sites Act 2003* (Contaminated Sites Act) and Contaminated Sites Regulations 2006.

During 2025–26, the Department classified reported sites within the 45-day statutory timeframe required under section 14 of the Contaminated Sites Act. Ninety-one per cent of mandatory auditor reports (MARs) not requiring referral to other agencies were processed within the 21-day target, and 300 sites were classified during the year.

The Department also implemented a backlog project to classify outstanding low-risk reported sites and introduced a formal follow-up process for sites classified as 'possibly contaminated – investigation required' and 'contaminated – remediation required'.

As of 30 June 2026, there were 248 sites classified as 'contaminated – remediation required' and 296 sites classified as 'possibly contaminated – investigation required'.

248
contaminated – remediation required sites

296
possibly contaminated – investigation required sites

Continued demand for residential development has increased pressure to provide statutory planning advice and assess mandatory auditor reports, often for sites with complex contamination issues and shorter assessment timeframes.

16,847
decontaminated or unrestricted use land parcels

As of 30 June 2026, 16,847 land parcels had been classified as 'decontaminated' or 'not contaminated – unrestricted use', reflecting land made suitable for its intended use through remediation, independent auditing and the planning process.

Cross Sector Triage Team

The Cross-Sector Triage Team (CSTT) provides dedicated case management for State-significant and priority projects, coordinating complex approvals pathways, managing interdependencies and supporting timely decision-making across regulatory areas. During the reporting period, CSTT worked closely with the Department of Energy and Economic Diversification (DEED) to progress Lead Agency Framework projects and with the Office of the Coordinator General (OCG) to support implementation of the *State Development Act 2025*.

CSTT also managed complex or sensitive matters requiring additional departmental coordination. This included the development of the Port Hedland dust management regulatory framework and associated guideline to improve environmental and community outcomes.

Through its centralised triage function, CSTT supported the early identification and resolution of cross-agency issues, helping streamline assessment pathways, reduce duplication and improve coordination across regulatory processes.

Housing Approvals Unit

The Housing Approvals Unit plays a key role in delivering the WA Government's housing agenda by helping unlock land for development through coordinated, efficient and environmentally responsible advice and approvals. The Unit works collaboratively with government agencies and the housing industry to progress priority developments, reduce unnecessary regulatory delays and support positive environmental outcomes.

During 2025–26, the Unit continued to case manage the priority growth areas of North East Baldivis and East Wanneroo, and expanded its role to include the Ellenbrook, Jandakot–Treeby and East Kwinana growth fronts.

As urban development increasingly occurs in more complex environments, including areas with high groundwater, elevated flood risk, reduced water availability and in public drinking water source areas, the Unit worked closely with DPLH to provide practical guidance to industry proponents. This included supporting hydrological modelling, assessing flood and inundation risks, and identifying mitigation measures to enable resilient and sustainable development.

Green energy

The Green Energy Approvals Initiative supports projects across renewable energy generation and manufacturing, including wind, solar and hydrogen; critical mineral mining and processing; energy storage; and renewable electricity transmission infrastructure.

It is a cross-government collaboration with DEED, DBCA, DPLH and DMPE to streamline assessment pathways, provide coordinated advice and case management, and support proponents through complex approvals processes.

During 2025–26, the Initiative supported streamlined approvals for projects including the Narrogin Wind Farm and Turner River Solar Farm.

The Green Energy Approvals Initiative supports projects across renewable energy generation and manufacturing, including wind, solar and hydrogen; critical mineral mining and processing; energy storage; and renewable electricity transmission infrastructure.



Outcome 3



Development and implementation of strategic policy and legislation that promoted sustainable environmental outcomes

Service 5: Environmental and water policy

Climate resilience

Established in 2025, the Climate Resilience Ministerial Portfolio continued to deliver key initiatives during 2025–26. These included publication of Western Australia's first detailed climate projections under the Climate Science Initiative, ongoing implementation of the Climate Risk Capability Initiative, and development of Sectoral Adaptation Plans. Together, these initiatives support the climate-resilience of communities, natural ecosystems and infrastructure across the state.

Climate adaptation

The *Understanding how climate change impacts water in WA* communication and research initiative continued to improve understanding of the impacts of climate change on the state's water resources.

Funded with more than $4 million to 2028, the initiative provides reliable, evidence-based hydroclimate science to support informed decisions about managing and protecting Western Australia's water resources.

During 2025–26, the team continued to assist with implementation of the *Guide to Future Climate Projections for Water Management across WA* (April 2024), analyse climate data, and improve understanding of climate processes and changing water resources across the state. The latest climate data is being used to assess potential climate change impacts and inform departmental resource assessments and water allocation planning in the Pilbara, Fitzroy–Derby, Warren–Donnelly and Gingin regions.

Climate Risk Capability Initiative

The Climate Risk Capability Initiative continued to strengthen climate risk capability across WA's public sector to identify and manage climate risk during 2025–26. A dedicated knowledge portal provides WA public sector employees with access to guidance materials, tools, resources and recorded training sessions.

Sectoral Emissions Reduction Strategy

The Department is responsible for delivering five of the 40 actions under Western Australia's 2023 Sectoral Emissions Reduction Strategy, which are being implemented across 14 State Government agencies.

During 2025–26, the Department established dedicated resources within the Green Energy Approvals team to support the timely and efficient assessment of priority electricity transmission infrastructure.

Work also continued on the remaining actions, including expansion of the Clean Energy Future Fund to support trials and demonstrations of new technologies that will contribute to Western Australia's transition to net zero emissions.

Electric vehicles

The Department continued implementation of WA's Electric Vehicle Strategy. In October 2025, we published a progress report outlining progress since the Strategy was released in November 2020.



Planning an EV trip? Check RAC's EV charging station map

As of June 2026, the State Government has:

- fully or partially funded the delivery of more than 1,100 EV charging points at 560 sites through various programs
- replaced 155 diesel buses with electric buses as part of the Transperth fleet transition
- supported the uptake of 374 battery or plug-in hybrid EVs across the government fleet.

As of May 2026, the State Government has:

- fully or partially funded the delivery of more than 1,100 EV charging points at 560 sites through various programs
- replaced 155 diesel buses with electric buses as part of the Transperth fleet transition
- supported the uptake of 374 battery or plug-in hybrid EVs across the government fleet.

Clean Energy Future Fund

The Clean Energy Future Fund supports innovative clean energy projects in Western Australia that deliver cost-effective emissions reductions while providing community benefits and supporting broader adoption of new technologies.

Round 4 closed to new applications on 20 April 2026, with grant recipients expected to be announced later in the year. The Department administers the Fund with support from DEED.



Carbon Innovation Grants Program

Grant recipients for Round 2 of the Carbon Innovation Grants Program (CIGP) were announced on 17 December 2025.

Nine projects were awarded grants totalling $6.35 million to advance technologies and test solutions to help remove, reduce or

offset industrial emissions. These comprised five pilot projects, ranging from seaweed bioplastics manufacturing to carbon capture and reuse at an ammonia manufacturing plant, and four feasibility studies including a study into hybrid electrification of quad trailers for long-distance regional transport.

The funded projects are expected to leverage around $41 million in total project value while helping reduce lifetime emissions from Western Australia's heavy industries.



Photo: ©Uluu

Native Vegetation Policy

During 2025–26, the Department continued leading implementation of the *Native Vegetation Policy for Western Australia* and its Implementation Roadmap. In 2025–26 we focused on strengthening the foundations for effective decision-making and improving the quality and accessibility of environmental information. We also published our second-year detailed progress report.

Key achievements include:

- **Filling key assessment data gaps**: We developed and published high resolution native vegetation mapping for the Swan coastal plain and Perth–Peel regions (October 2025) and Wheatbelt (June 2026). These datasets provide consistent, up-to-date vegetation information across key regions. The Wheatbelt mapping project covers an area twice the size of Tasmania, replacing data that was up to 20 years old.
- **Improving native vegetation mapping with modern technology**: The four year $3.8 million WA Vegetation Extent (WAVE) pilot is progressing an AI-powered proof of concept. The project has been recognised as a case study in AI governance, winning a program delivery award and being shortlisted for best practice in social value.
- **Reforming our offset tools**: Transparency in environmental approvals was improved through enhancements to the Environmental Offsets Register and development of environmental monitoring, evaluation and financial reporting tools for the Pilbara Environmental Offsets Fund.



Urban greening

We continued to support the WA Government's commitment to increase Perth's tree canopy to 30 per cent by 2040 for urban greening, cooling and long-term climate resilience.

Together the Treebate and WA Tree Recovery programs have supported the planting of more than 14,000 trees across the state, creating communities that are greener, healthier and more liveable.

The $6.9 million Treebate program was officially launched in July 2025, providing a practical incentive for residents to plant and care for trees on private property. To support the establishment of 40,000 trees over four years, rebates of up to $150 are available for Western Australians aged 18 and over if they plant native trees on their private property. Treebate encourages uptake from the community with the simple catchphrase: 'It's as easy as One, Two, Tree. One: Buy a tree, Two: Plant the tree, Three: Make a claim'.

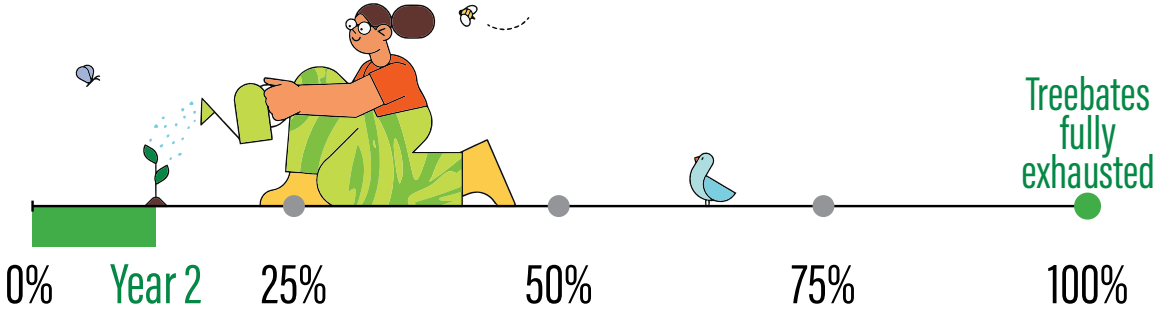


The $7.2 million WA Tree Recovery program continued to provide support to land managers to replace trees lost to polyphagous shot-hole borer infestation. Grant funding of almost $1 million was awarded to local governments to plant more than 2,700 trees, increasing the urban tree canopy and native biodiversity in our communities. The second round of local government grant funding opened in May 2026.

Together the Treebate and WA Tree Recovery programs have supported the planting of thousands of trees across the state, creating communities that are greener, healthier and more liveable.



How many trees can your household claim? Treebate explained by Minister Swinbourn on YouTube



Environmental offsets

We are committed to ensuring offsets deliver their intended environmental outcomes.

The Environmental Offsets Branch was established within the Nature Directorate in December 2025 to support the timely delivery of environmental approvals.

The branch brings together key functions, including delivery of the Pilbara Environmental Offsets Fund (PEOF) and Part V fund, while leading comprehensive reform of WA's environmental offsets system.

Pilbara Environmental Offsets Fund

The PEOF was launched in 2019 to invest funds received from conditions in WA and Australian government environmental approvals, in strategic conservation projects focused on improving vegetation and species habitat in the Pilbara.

With more than $16 million invested across nine active projects, the PEOF program is partnering with Traditional Owners, conservation agencies and regional land managers to deliver enduring outcomes for the Pilbara.

In 2025–26, three new projects were approved working alongside Wintawari Guruma Aboriginal Corporation, Wirrawandi Aboriginal Corporation and Yarrie Pastoral Station.

Controlling C. procera in areas of high ecological value

The Pilbara Environmental Offset Fund (PEOF) has partnered with Budadee Aboriginal Corporation within the Woodstock Abydos Protected Reserve to deliver offsets through targeted weed management of *Calotropis procera*.

Key outcomes to date include:

- consistent management of C. procera since 2021 across the project area
- treatment of more than 5,200 occurrences of C. procera across 450 kilometres of riparian systems.

These activities support the PEOF's aim of improving vegetation condition in areas with high ecological value.

Bilateral agreement for environmental assessments

In November 2025, the Australian Government amended the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) to deliver stronger environmental protection and restoration, more efficient and robust project assessments, and greater accountability and transparency in decision making.

We led WA's response to the reforms, with a standalone team established in 2026 to support this. On 21 April 2026, the Premier and Australian Minister for the Environment and Water entered into a memorandum of understanding to streamline environmental approvals including:

- develop and finalise a bilateral agreement for environmental assessments by December 2026
- prioritise the use of strategic approaches to environmental protection such as bioregional planning and strategic assessments to support better and faster decision-making, and help restore, protect and manage the environment
- collaborate on offset reform including through alignment with existing State schemes including the PEOF.

Negotiations with the Australian Government are ongoing.

Air Quality Coordinating Committee

WA's Air Quality Coordinating Committee comprises representatives from government, industry, business and the community. The committee oversees implementation of the *Perth air quality management plan*, which aims to ensure clean air is achieved and maintained throughout the Perth metropolitan region to 2030 and beyond. The committee met once in 2025–26.

Exmouth Gulf Taskforce

On 5 September 2025, the WA Government released the Exmouth Gulf Taskforce's final report.

The Department provided secretariat support and was a member of the Taskforce, working alongside Traditional Owners represented by the Nganhurra Thanardi Garrbu Aboriginal Corporation (NTGAC). In response, the WA Government committed to establishing a whole-of-gulf marine park, with sanctuary zones proposed to protect 30 per cent of the area.



Cockburn Sound Management Council

The Cockburn Sound Management Council is an advisory council to the Minister for the Environment established under section 25 of the EP Act.

In 2025–26, the Minister appointed new council members including independent Chair Associate Professor Judith Fisher and community representatives Nicole Said and Dr Linda Davies. The incoming council also included, for the first time, representatives of Whadjuk Aboriginal Corporation and Gnaala Karla Booja Aboriginal Corporation. The council also includes representatives from environmental and recreational groups, as well as industry and federal, state and local governments.

The council did not make any recommendations to the Minister regarding changes to monitoring, reporting or management of Cockburn Sound's environment.



Outcome 4



Waste avoided and the recovery of materials from landfill maximised

Service 6: Waste strategies

Waste avoidance and resource recovery

▶ Waste Strategy review

Western Australia's *Waste Avoidance and Resource Recovery Strategy 2030* (waste strategy), released in 2019, set out a statewide vision and goals for recycling and waste.

The Waste Authority is leading a review of the waste strategy reflecting on how we are performing, what is working and what we could do differently. As part of its review, the Waste Authority consulted extensively with a range of stakeholders including the waste and recycling industry, local and State Government, representative bodies, educational institutions and the community.

In December 2025, a consultation round gathered feedback on the proposed vision, goals, targets and priorities for waste and recycling in WA as well as the proposed five-year action plan to underpin these. This will inform the finalisation of the Beyond Waste 2030 Strategy and Roadmap.

▶ Waste levy and funding

The waste levy is an economic instrument to influence waste management practices, including reducing waste to landfill, by increasing the price of landfill disposal. A portion of the revenue generated by the levy funds programs relating to the reduction, reuse, recycling and measurement of waste. The waste levy was increased in 2025–26 to $90 per tonne for putrescible landfills and $136 per cubic metre for inert landfills (from $88 and $133 respectively). This became effective from 1 July 2026 to maintain the levy's value against inflation.

▶ Data collection, audits and reporting

Under regulation 18C of the Waste Avoidance and Resource Recovery Regulations 2008, waste and recycling data must be reported to the Department each year. In 2025, 254 annual returns were lodged. Data collected through the annual returns are published on the Waste Authority website annually. Data products published include a report, data downloads and interactive dashboards. Data is also published in the Annual waste and recycling data reports.

Waste projects

Community engagement remained central to the Waste Authority's work in 2025–26, supporting Western Australians to avoid waste, recover more resources and dispose of waste correctly. Through statewide campaigns, grant programs, education partnerships and support for local governments, we helped communities take practical steps towards a low-waste, circular economy.

▶ Community engagement

The WasteSorted Toolkit and GREAT Sorts campaign continued to provide consistent waste education across WA. In 2025–26, 55 local governments and regional councils used the materials, with 32 using the toolkit and campaign resources in their entirety. The toolkit provides free, ready-to-use content including social media posts, posters, videos, truck decals and multilingual materials to support clear advice on waste sorting and contamination reduction.

We also continued transitioning Recycle Right into the WasteSorted family. The Recycle Right app was retired on 1 March 2026, with services moving to a supported website model using embeddable Find My Nearest and Materials A–Z tools.

The 'Be A GREAT Sort' campaign promoted simple behaviours across its five focus areas: gifting, recycling, earth-cycling, avoiding and taking. Advertising ran across television, radio, outdoor, YouTube and social media, with $799,999 spent between November 2025 and June 2026 and social media reaching 1,147,000 Western Australians. The 'Recycling Loose' sub-campaign reinforced the 'lids off, rinsed and loose' message to reduce bagged recycling contamination. Evaluation showed continued support for waste reduction and correct sorting, with stronger results in priority behaviours such as e-waste drop-off, battery recycling and use of food organics and garden organics (FOGO).

Community engagement was strengthened through practical activities and partnerships, including the Waste Truck exhibit at Scitech, The Mix Markets at Perth City Farm and National Recycling Week promotions. These activities helped residents, families and children learn about waste sorting, reuse, repair and recycling in accessible ways.



Find your nearest recycling centre on the Recycle Right website



▶ WasteSorted Schools

371 schools achieved accreditation this year

Education in schools remained a major focus during the year. WasteSorted Schools is a free program that supports WA schools through curriculum-aligned resources, education strategies and practical action on waste avoidance, recycling, composting, worm farming, waste-free lunches and school gardens. In 2025–26, the program supported 371 accredited schools, including 26 schools that reached 10 years of accreditation and 12 schools that achieved 15 years of accreditation. Through professional learning, school visits, waste audits, incursions and regional support, the program reached thousands of students and school representatives. Work in regional and Aboriginal communities continued to grow, including Caring for Country resources and partnerships that connect waste education with local knowledge, environmental stewardship and community wellbeing.

WasteSorted Schools grants totalling $252,770, were awarded to 95 schools for projects that avoid and recover school waste, including paper and cardboard, food waste, single-use containers and general recycling.



Watch how a WasteSorted Awards-winning school is inspiring its school community on YouTube

2025–26 at a glance

WasteSorted Schools



Teacher professional learning

13 workshops and webinars delivered to 319 teachers from 232 schools.

153 teachers and students from 99 schools completed the online professional learning module.

Student and school reach

6,736 students and 508 school representatives reached.

62 schools visited for waste audits, 22 schools for incursions, 11 for project support and five for staff support.

Regional support

Support was provided through workshops, school visits and networking in Bunbury, Bidyadanga and the Kimberley, Albany, the South West and the Wheatbelt.

New regional resource kits

Two regional syndicate kits were provided to support local schools: one for Busselton and the other for Collie.

Local government collaboration

21 attendees from 20 metropolitan and regional local governments joined the annual webinar. Waste educators were connected with schools through workshops and waste audit opportunities.

Practical education resources

New and updated resources included factsheets, posters, a van wrap, superhero stickers, school stories, recycling activities, worm farming resources and food waste curriculum materials.

Program reporting

The *WasteSorted Schools key achievements 2020–2024* summary report was produced to capture the program's progress and impact.

High school focus

High schools were supported through a dedicated teacher workshop, new high school resources and a student event attended by 222 students from 21 schools.

▶ Food awareness campaign

In 2025–26, we partnered with End Food Waste Australia to localise The Great Unwaste campaign in WA, supporting households to reduce avoidable food waste through simple actions such as planning meals, using leftovers, storing food correctly and buying only what is needed. We contributed $50,000 and in-kind support to align the campaign with the WasteSorted Toolkit and GREAT Sorts program, as well as to make resources available to local governments and support WA's waste avoidance objectives and the national goal of halving food waste by 2030. The WA launch was held at the Waste and Resource Recovery Conference in Perth on 10 September 2025, with follow-up activities including local government and community partnerships, influencer content, digital resources, Royal Show activations, co-branded WasteSorted materials and 'Unwasting Workshops' with The Great Unwaste and Foodbank WA.

▶ Plastic Free July

In 2025–26, the State Government allocated funding of $750,000 over three years to the Plastic Free Foundation (which runs Plastic Free July). The funding supports the foundation's core operations and enables the campaign to continue to grow and reach new audiences both in Western Australia and around the world.

Grant programs

Grant programs continued to support action to avoid waste, recover resources and strengthen circular economy outcomes across WA.

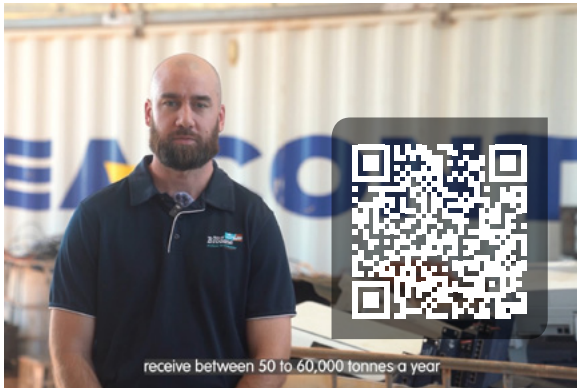
In 2025–26 the WasteSorted Community Education Grants program funded 17 projects totalling $252,205, supporting initiatives in reuse, repair, textiles, food waste, waste sorting and circular economy education. Funded projects included mobile clothes swap and repair activities, repair cafés and local waste education programs that helped communities build practical skills, reduce waste and strengthen local connections.

To support WA's e-waste landfill ban, which began on 1 July 2024, the government has awarded almost $10 million in funding through the E-waste Infrastructure Grants Program. The program funds two streams: e-waste collection, storage and/or reuse facilities; and up to $2 million for reprocessing infrastructure such as equipment and recycling upgrades. Funded projects include battery sorting and processing, solar panel recycling, regional collection systems, and repair and reuse equipment. More than half of the 35 funded projects are now complete, helping to divert thousands of tonnes of electronics from landfill and to create jobs and support WA's circular economy.

The WasteSorted Donation Improvement Program grants provided up to $25,000 per project to help WA charitable recyclers improve donation practices, reduce illegal dumping and keep donated goods in use. Eligible projects include surveillance, signage, bins, lighting, fencing, gates and education activities that encourage responsible donations. The May–June 2026 round received seven applications, which were under assessment at the time of writing.



Watch the award-winning project Re(love) Your Stuff, funded through a WasteSorted Community Education grant. on YouTube



Watch the award-winning Shire of Broome project, funded through a WasteSorted Infrastructure Grant, on YouTube

Waste priorities

▶ Container Deposit Scheme

WA's container deposit scheme, Containers for Change, has been operating since 1 October 2020 and continues to deliver environmental, economic and community benefits for WA. By the end of June 2026, more than 5.4 billion containers had been recovered for recycling and more than $21 million had been donated to charities, schools and community groups. The beverage container recycling rate has increased from 34 per cent before the scheme began to more than 65 per cent in 2024–25.

On 1 July 2026, the scheme expanded to include wine and spirit bottles, which is expected to unlock an additional 200 million containers each year for recycling. The Department supported delivery of the expansion through policy development, new regulations, stakeholder consultation and communications. We also worked with the scheme coordinator, WA Return Recycle Renew Ltd (WARRRL), to support the readiness of refund points, logistics networks and processors for the additional container volumes.



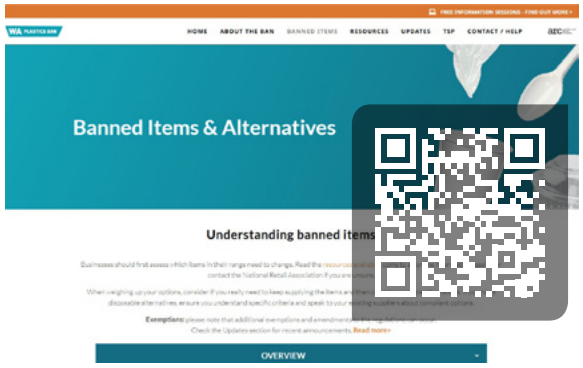
Find out more at Containers for Change

▶ Plan for Plastics

WA continued to lead nationally on plastic waste through its Plan for Plastics, with 22 single-use and problematic plastic items having been banned since 2021, removing hundreds of millions of items from circulation each year.

In 2025–26, key reforms included the ban on expanded plastic packaging from 1 July 2025. The ban applies to moulded or cut-to-shape expanded plastic packaging, such as expanded polystyrene, for products weighing up to 45 kilograms.

During the second half of 2025, an influx of 'plastic cans' with aluminium-sealed lids was identified for made-to-order or packed-on-demand dine-in and takeaway drinks. These items are considered lidded plastic cups and are banned under the Environmental Protection (Prohibited Plastics and Balloons) Regulations 2018.



Not sure if it is banned? Check banned items on the WA Plastics Ban website

▶ Household Hazardous Waste program

The Household Hazardous Waste program funds local governments and regional councils to collect, store, recover and safely dispose of flammable, toxic, explosive or corrosive hazardous waste generated by households. If not managed correctly, these materials can pose risks to public health and the environment. Since 2011, 8,132 tonnes of household hazardous waste has been collected from 15 permanent facilities, comprising nine metropolitan and six regional facilities, and on temporary collection days. In 2025–26, 591 tonnes of materials were collected for safe recovery or disposal, including gas bottles, batteries, flammable liquids, aerosols and cleaning products.



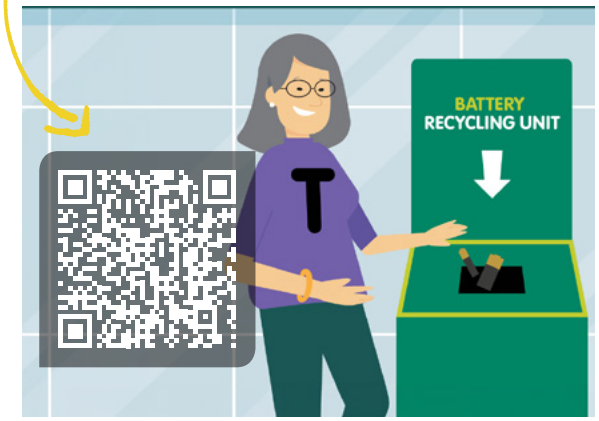
591 tonnes
recovered or disposed



▶ Electronic waste

We continued to advance WA's approach to electronic waste management in 2025–26, supporting the state's transition to a more circular economy while addressing emerging environmental and safety risks. Key areas of focus included implementing the e-waste to landfill ban, investing in recycling infrastructure, and considering new collection pathways for products with embedded batteries.

In addition, the WasteSorted Never Bin a Battery campaign continued to encourage Western Australians to keep batteries out of bins and use dedicated drop-off points. A three-month Meta campaign funded through the Household Hazardous Waste program reached almost 600,000 unique accounts and drove more than 14,000 visits to the WasteSorted page, with over half using the Find My Nearest tool.



Find your nearest recycling centre on the Never bin a battery! website

▶ Reuse sector

In partnership with Charitable Reuse Australia and Rawtec, we delivered the *WA Reuse Impact Study 2025*, the first comprehensive assessment of reuse activities in WA. The study quantified the environmental, social and economic value of the reuse sector. The findings provide an important evidence base for future circular economy policy, waste avoidance initiatives and reuse and repair programs across WA.

The Charitable Recyclers Rebate reimburses charitable recyclers for the waste levy paid on unusable or illegally dumped material that cannot be reused or recycled. Since 2016, the program has reimbursed $3.06 million for 43,665 tonnes of levy-liable material. In 2025–26, claims totalled $554,051 for 6,232 tonnes sent to landfill. We will continue to work with the sector to reduce waste, increase reuse and support its social benefits.



▶ Organic recycling

Organic waste remains a priority because it can be diverted from landfill and recycled into compost and mulch, reducing methane emissions and supporting a circular economy.

Since 2020, the State Government has provided $6.25 million for collection infrastructure, kitchen caddies and education. By 30 June 2026, 27 local governments had rolled out FOGO to almost 366,000 households. In 2025–26, services began in Rockingham, Victoria Park and Perth. Three-bin FOGO systems achieved a 55 per cent average recycling rate in 2024–25, compared with 21 per cent for two-bin systems without organics composting.

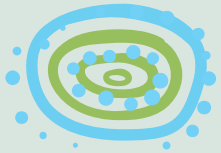
Waste infrastructure

▶ Recycling Modernisation Fund

During 2025–26, the Recycling Modernisation Fund (RMF) continued to drive significant investment in WA's recycling infrastructure for whole used tyres and plastics, as well as mixed and unsorted paper and cardboard. Six projects are now operational and processing. Key milestones in 2025–26 included the opening of two major tyre recycling facilities and the launch and delivery of a dedicated regional and remote local government funding round. Support continued for projects that increase local processing capacity for materials affected by national waste export bans. The program strengthened regional recycling capability, supported job creation and advanced the transition to a more circular economy, while also highlighting the importance of robust project governance and risk management in delivering large-scale recycling infrastructure.



Complete Tyre Solutions – Neerabup tyre recycling facility



Complete Tyre Solutions' new tyre recycling facility in Neerabup was officially opened by the Minister for the Environment on 3 June 2026, expanding WA's capacity to process end-of-life tyres locally.



Investment

The facility received $8 million in Recycling Modernisation Fund support and represents a total investment of about $50 million.



Activity

The project established a new tyre recycling facility to process end-of-life tyres and support increased recovery of a priority waste stream.



Outcome

The facility created 35 construction jobs and 20 ongoing operational jobs. It has an initial processing capacity of more than 30,000 tonnes of tyres per year.



Impact

With ultimate capacity expected to exceed 45,000 tonnes per year, the facility will strengthen WA's tyre recycling infrastructure, reduce reliance on disposal or export pathways, and support the transition to a more circular economy.

▶ Food Waste for Healthy Soils Fund

The State Government and Australian Government through the Food Waste for Healthy Soils Fund are supporting upgrades to organics recycling infrastructure to increase the volume and quality of recycled organic products, particularly compost for agricultural soils. A total of $11.25 million has been invested in three FOGO infrastructure projects north, east and south of Perth, with a total value of $27 million. Together, the projects will divert up to 254,000 tonnes of FOGO waste from landfill each year, support 24 construction jobs and 51 ongoing jobs. Once complete, the projects will support the State's waste strategy targets, respond to industry demand for more organics processing capacity, and support the rollout of three-bin services across Perth and Peel local governments.

▶ Dedicated regional and remote funding

A dedicated RMF regional and remote local government funding round opened in February 2026 to boost recycling in regional WA. In June 2026, the Minister for the Environment approved 16 regional and remote local government waste and recycling projects valued at $3.7 million under the round. The funding will support projects that improve the collection, sorting, storage and recycling of materials impacted by Australia's waste export bans across regional WA. Investments in baling equipment, transfer stations, recycling collection points and waste facility upgrades will help regional communities recover more resources locally, reduce transport costs and support WA's transition to a circular economy.

▶ Roads to Reuse

The Roads to Reuse (RtR) program supports the use of recycled construction and demolition materials in civil works, including road construction, by ensuring products meet specifications that protect human health and the environment. In 2025–26, three accredited recyclers operated across four sites in the Perth and Peel regions. We worked with the Transport portfolio to increase uptake; notably Main Roads WA has used more than 340,000 tonnes of RtR products since 2019. Six independent audits were conducted during the year to confirm recyclers' processes and products met RtR requirements.



Waste policy

▶ Resource Recovery Framework

A Resource Recovery Framework is being developed to give industry a clear, risk-based pathway for recovered resources to re-enter the economy, while protecting human health and the environment.

In 2025–26, we progressed legislative, policy and implementation work for the framework, formerly known as the Recovered Materials Framework.

This complex reform is supported by technical working groups with government, industry and technical representatives. This collaborative process helps test the framework's design, address information gaps and ensure declarations are practical, evidence-based and suited to WA's conditions. Work also progressed on stakeholder engagement, communications, process mapping and implementation planning. Development will continue in 2026–27.

▶ Remade in WA

In June 2026 the Minister for the Environment announced $17.8 million in the 2026–27 State Budget under the Remade in WA program to build the state's capacity to recycle solar panels and embedded batteries. Of the total funding, $13 million will establish new collection, transport and processing pathways for end of life solar panels from both households and solar farms. An additional $3 million will support local governments to collect embedded batteries.

▶ Policy reform

To strengthen WA's e-waste regulatory framework, the Waste Avoidance and Resource Recovery (e-waste) Regulations 2026 commenced on 1 July 2026. The amendments clarify exemption criteria and reporting requirements for key entities, service providers and landfill operators, and make exemptions more flexible.



▶ Managing litter in WA

The Keep Australia Beautiful Council WA (KABC) continued to work towards a litter-free WA in 2025–26, receiving $1,024,253 from the WARR Account to deliver litter prevention programs.



Key litter strategy achievements in 2025–26

	Litter surveys	conducted **two full litter surveys** using the Australian Litter Measure at 57 sites in 10 local government areas
	Litter count	counted an average of 110.92 items of litter per 1000 m^2, a **reduction of 7 per cent** from the previous year – cigarette butts were the most common item found, and plastic the most common material
	Adopt-a-Spot	expanded the Adopt-a-Spot program by 187 to **2,527 registered groups**, bringing the total number of registered program volunteers to more than 52,000
	Litter Grants	provided a **total of $58,116 of funding to 10 recipients**, through Community Litter Grants, for action and education on litter prevention projects
	Clean Schools	**registered 38 new schools** for the Clean Schools program, bringing the total number of schools, daycare centres and other educational organisations in the program to 812
	Unseen Heroes	continued to promote the Unseen Heroes campaign to increase community involvement in the Litter Report Scheme
	29 events attended	attended **29 community events** in both metropolitan and regional areas of WA
	Litter infringements	issued 1,089 litter infringements, a **23 per cent increase** from 2024–25

Tidy Towns Awards

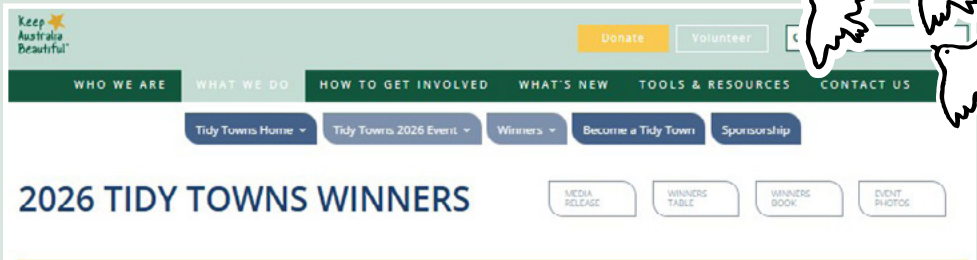
In 2025, 38 communities entered 117 projects in the Tidy Towns Sustainable Communities Awards.

These awards began as a WA tourism initiative in the 1960s and have grown into one of Australia's longest-running community programs, with more than 3,500 volunteers contributing to projects entered for this year's awards.

Williams was named the 2025 state winner and went on to represent WA nationally, taking out the overall national title at the National Tidy Towns Sustainability Awards.

The Great Southern town, with a population just over 1,000, impressed judges by achieving an extraordinary level of local engagement in a range of social and sustainability initiatives. Williams scored the major prize along with awards in three other categories at a ceremony in Launceston, Tasmania, on 16 May.









Outcome 5



Quality advice to Environmental Protection Authority (EPA) and Minister for the Environment on significant proposals and environmental issues

Service 7: Environmental impact assessment services to the EPA

The EPA is an independent authority of up to nine members which advises the Minister for the Environment on environmental matters. The Department has continued to provide services to the EPA to conduct environmental impact assessments of significant development proposals and planning schemes. Services for EPA assessments are provided by the EPA Services and Green Energy directorates.

Referral of development proposals, planning schemes and scheme amendments

In the 2025–26 financial year, the EPA received:

- 37 valid referrals of significant proposals or significant amendments, including one strategic proposal and two derived proposals
- 109 referrals of schemes or scheme amendments under s.48 of the EP Act.

Unless a referral is withdrawn or determined to not be valid, the EPA determines whether or not to assess each referral. If the determination is to assess, the EPA also determines the level of assessment required. In 2025–26, the EPA determined that:

- 14 proposals referred did not require further assessment
- 11 proposals referred required formal assessment
- one proposal was a derived proposal
- 83 schemes or scheme amendments did not require further assessment
- no schemes or scheme amendments required formal assessment.

The EPA provided advice and recommendations to the Responsible Authority on the environmental issues raised by 19 of the referred schemes that did not require further assessment.

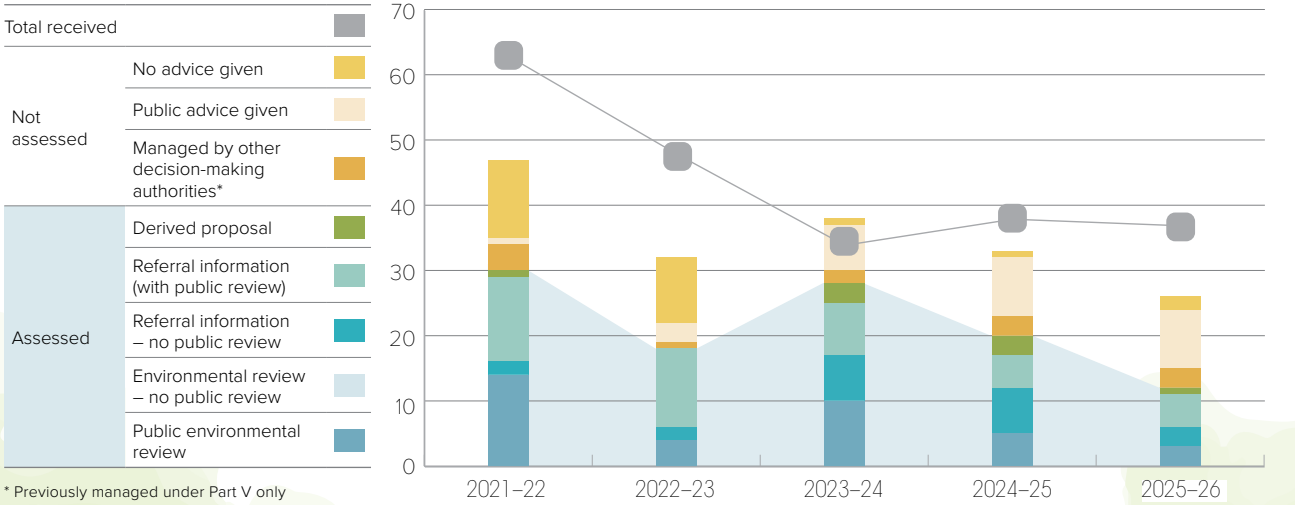
Completed assessments

In 2025–26 the Department supported the EPA to complete 25 reports to the Minister for the Environment (see next page). Of these, 20 were for the assessment of new proposals or significant amendments to existing proposals, one was a report on a scheme and four were inquiries into changing the conditions of Ministerial Statements for existing proposals.[1]

In 2025, the EPA released the *Environmental Impact Assessment Practice Guide Assessment of Proposals in Western Australia under Part IV of the Environmental Protection Act 1986* (the EIA Practice Guide), which replaced the administrative procedures and procedures manual.

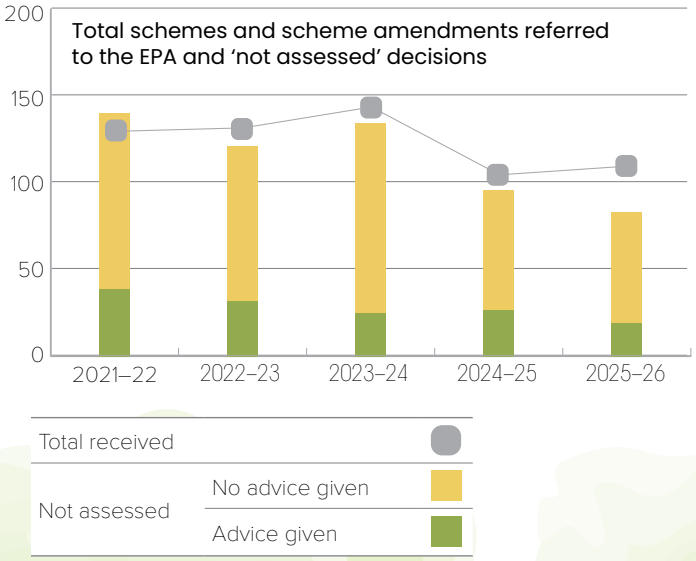
The EIA Practice Guide removed the prescribed levels of assessment for formally assessed proposals in favour of a flexible framework based on three key questions to enable more efficient and targeted assessments.

Total development proposals referred to the EPA and decisions



* Previously managed under Part V only

1 Reports are considered to be within the reporting period if the date of approval by the Chair is within the reporting period.



The table below reflects the new framework for s.38 determinations with assessments grouped to provide consistency with previous annual reports.

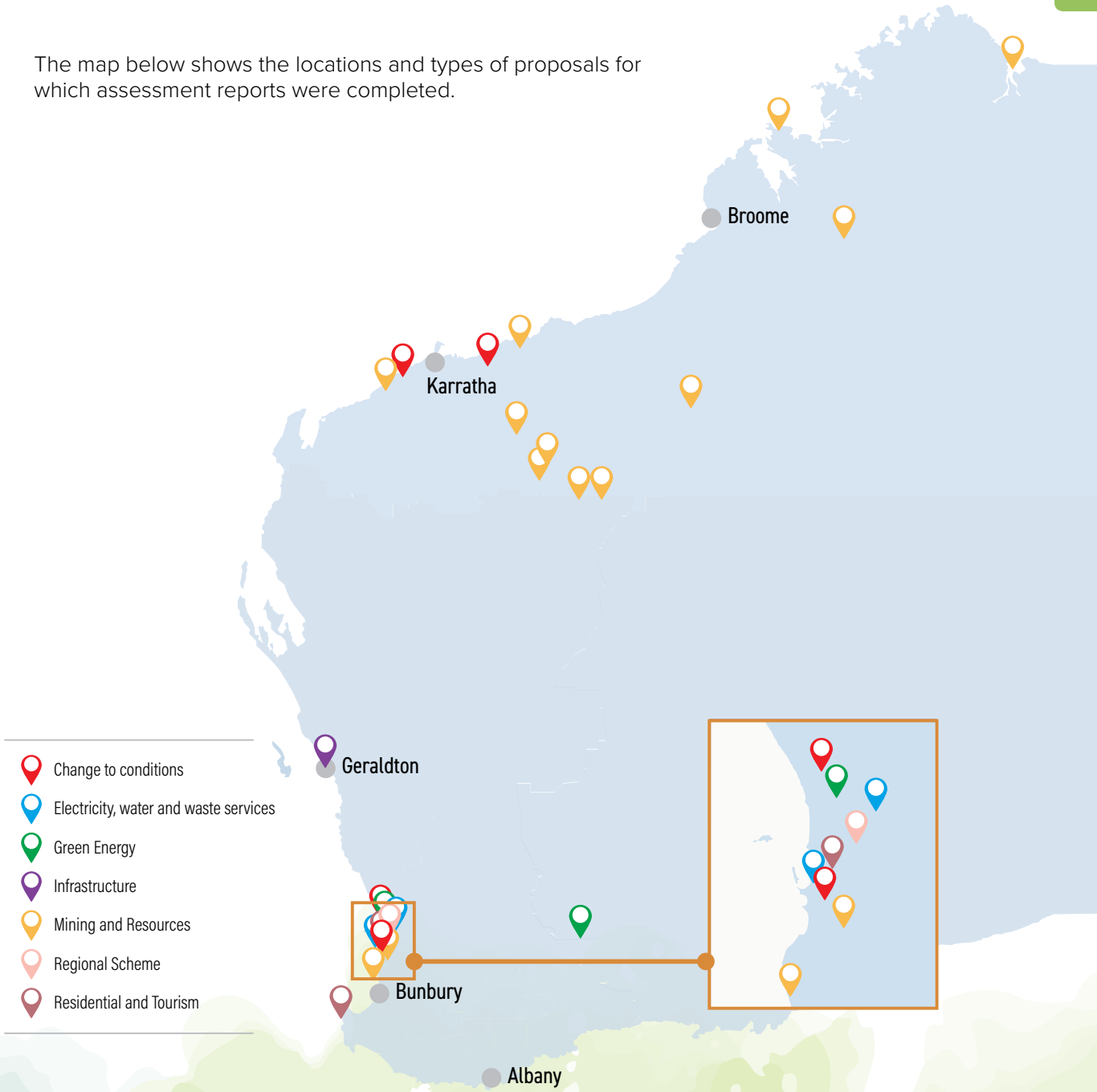
Completed EPA reports and recommendations to the Minister

Type of assessment[2]	2022–23	2023–24	2024–25	2025–26
s.38 formal assessments				
Assessment with public review and formal scoping of environmental review (previously PER)	4	9	7	4
Assessment with no public review – additional information (if required) under s.40(2)a	1	2	4	8
Assessment with public review - additional information (if required) under s.40(2)a	5	5	7	8
Strategic proposal	0	0	0	0
s.38 subtotal	10	16	18	20
Schemes and scheme amendments[3]				
Scheme and scheme amendment	0	3	0	1
Changes to conditions				
s.46 inquiry	7	4	2	4
Total[3]	17	23	20	**25**

2 This data does not include completed derived proposal assessments, as this is adequately indicated by the number of determinations to declare a derived proposal, which is reported on above.

3 Previous years totals did not include reports on schemes and scheme amendments. Total numbers for 2023–24 in previous reports may therefore vary.

The map below shows the locations and types of proposals for which assessment reports were completed.



Service 8: Environmental management services to the EPA

Consultations

Providing opportunities for genuine public consultation is an important part of the EPA's environmental impact assessments. Members of the public and stakeholders are invited to offer advice, identify omitted relevant information, provide local knowledge and propose alternatives during several stages of the assessments.

In 2025–26, the EPA published 31 referrals for an initial seven-day public comment period and nine proposals were published for public consultation periods on proponent environmental review information.



31
referrals for public comment

The number of responses received via the consultation hub for seven-day public comment periods ranged from none to 1,241. Nine of the 31 published referrals received more than 100 public comments, with the remaining 22 referrals receiving between zero and 25 comments.



9
of 31 published referrals received 100+ comments

Of the eight assessments for which public review of proponent information was completed in 2025–26, six received between one and 30 comments, and one received 1,237 comments. The remaining consultation was for the combined Pinjarra Alumina Refinery revised proposal and bauxite mining on the Darling Range in the South West for the years 2023 to 2027 proposals. This consultation received about 59,000 public submissions.



about
59,000
public submissions were received for this consultation

Modernising Environmental Impact Assessment (EIA) guidance

During 2025–26, the EPA progressed a significant program of work to modernise EIA guidance, improving the accessibility, consistency and efficiency of the assessment process.



A key achievement was development of the EIA Practice Guide, which came into effect on 1 January 2026. The new EIA Practice Guide provides clearer and simplified information on the EPA's assessment framework and expectations, helping proponents, consultants, decision-makers and the community to better understand and navigate the EIA process. It also reduced duplication by consolidating information previously provided in the administrative procedures and procedures manual. Both these documents have been revoked.

The EPA continued its collaboration with the Environmental Consultants Association to support capability-building across the sector, including delivery of EIA training aligned with current guidance and regulatory expectations.

New guidance set to elevate planning outcomes

The EPA and WAPC have strengthened the integration of environmental considerations into land-use planning through the joint release of the *Guidance for environmental advice on District Structure Plans*.

Developed under section 16(k) of the *Environmental Protection Act 1986*, the guidance provides a clearer pathway for the EPA to deliver targeted environmental advice on district structure plans (DSPs), helping environmental factors be considered earlier in planning decisions. It is to be read alongside the EPA's *Statement of environmental principles, factors, objectives and aims of EIA* (2023) and the WAPC's *WA Planning Manual – District Structure Plans* (2025).

DSPs are important planning instruments that refine strategic land-use proposals, coordinate land and infrastructure planning, and guide future development. While DSPs are generally not assessed under Part IV of the EP Act, the new guidance clarifies how the EPA can provide meaningful input through s.16 advice, ensuring environmental factors are considered without delaying planning processes.

This initiative reflects the shared commitment of the EPA and WAPC to improving environmental planning outcomes across WA by embedding environmental considerations early and supporting more sustainable development.



Review of Environmental Protection Planning Regulations

Part 9A of the Environmental Protection Regulations 1987 sets out the classes of planning schemes and scheme amendments that are exempt from referral to the EPA for assessment. Amendments to Part 9A introduced in January and December 2024 were designed to streamline assessment pathways.

To evaluate the effectiveness of these changes, the EPA worked collaboratively with the Department and the Department of Planning, Lands and Heritage (DPLH). The review examined referral trends and the practical impact of the regulatory amendments on environmental assessment processes.

The review found that the 2024 amendments had achieved their intended objectives, resulting in a substantial reduction in the number of planning scheme referrals requiring EPA consideration.



Statement of Expectation reporting

Expectation	Actions	Progress 2025–26
Alignment with policies and priorities	When determining assessment priorities and escalation, consider key government priorities and policies.	The EPA has considered the government's assessment priorities by completing and publishing our reports for the assessments below. The EPA released 20 s.38 assessment reports in the reporting period – the highest since 2013–14. This includes in the key priority areas of: • new transmission infrastructure (Northern Terminal to Neerabup Terminal 330kV transmission line) • new tourism initiatives (Smiths Beach Project, Yallingup – Coastal Tourism Village) • economic diversification and critical mineral projects (Port Hedland Iron Project – Stage 1 and Earl Grey Lithium Project, Life of Mine Proposal) • boosting housing supply (urban development of lots 11 and 74 Beenyup Road, Banjup).
	Where consistent with the Act adopt processes and initiatives to ensure a streamlined approach to regulatory assessment that reduces unnecessary duplication.	• The EPA is continuing to consider whether another decision-making process could effectively mitigate the potential impact on the environment when determining whether or not to assess a proposal, avoiding regulatory duplication. For the 14 'not assess' decisions made during 2025–26, the ability of other processes to mitigate impacts was considered for every proposal. During 2025–26 the EPA amended its 'not assess' determinations published on the EPA website to include an explanation for the decision, which includes advice on these other decision-making processes. • The EPA's new EIA Practice Guide came into effect on 1 January 2026. Key supporting instructions regarding referral, scoping and environmental review documents were published on 24 December 2025. • The EPA began review of the *Taking decision-making processes into account in EIA interim guideline* and expects to publish updated guidance by the end of 2026.
Efficiency and timeliness of environmental assessments	Ensure environmental assessments are completed in a timely and efficient manner.	• The Department continues to refine internal reporting tools to support the EPA with greater visibility and better tracking of proposals and schemes that are under assessment, including progress against anticipated timeframes. This includes the development of dedicated reporting tools to provide the EPA Chair with clear Part IV assessment and amendment timeframes. • The EPA published 20 s.38 reports this financial year, which is the highest number since 2013–14.
	Develop and report on performance metrics for environmental impact assessment processes.	• A new quarterly report on assessment timelines has been prepared for the EPA for all assessments. • Further development and standardisation of reporting and assessment timeframe tracking in Environment Online is being undertaken to detect long-term trends and identify risks to the timely delivery of assessments.

Expectation	Actions	Progress 2025–26
Efficiency and timeliness of environmental assessments (continued)	Ensure risk-based assessment principles and streamlined processes are ingrained into the operation of the EPA where the Act permits.	• The new EIA Practice Guide came into effect on 1 January 2026, which includes information on how to ensure a timely and efficient assessment. • Revision of key instructions related to referral, scoping and environmental review documents have been published to support streamlined assessment processes. • The EPA supported implementation of the EIA Practice Guide through dedicated training run by the Environmental Consultants Association in early 2026.
	Review EPA's technical guidance suite to ensure it reflects contemporary scientific understanding and consideration of risk-based approaches to biodiversity protection.	• Cumulative impact assessment guidelines. • District structure planning guidelines. • Environmental outcomes and Outcomes-based Conditions and Programs for continued contemporising.
	Support the establishment of subject matter expert advisory committees to provide advice on draft guidance.	• The EPA is continuing to utilise the expertise of the Scientific Advisory Council, with workshops held on the Northern Jarrah Forest and the Pilbara. A further workshop is planned for the Swan coastal plain later in 2026. • The EPA is continuing to use the EIA panel (established by the Department) to support policy development and assessments, reduce EIA timeframes and manage workloads.
Reducing duplication	Reduce duplication of environmental assessments of projects and proposals where the Act permits.	• As per initiatives for the expectation 'Alignment with policies and priorities'. • The EPA began review of *Taking decision-making processes into account in EIA interim guideline* to clarify and identify how other decision-making processes might be considered in EIA. • The EPA is continuing to consider whether another agency can mitigate potential environmental impacts during the assessment process. All 'not assess' decisions identify whether or not the ability of other decision-making authorities can effectively mitigate the potential impacts of the proposal. • The Department has established a team to support negotiations on a bilateral agreement with the Australian Government to reduce duplication with the EPBC Act.

Expectation	Actions	Progress 2025–26
Reducing duplication (continued)	Support reporting to Council of Regulators on the extent to which EPA is using relevant sections in the Act to enable other regulators/ decision making authorities to regulate cultural aspects of social surroundings and greenhouse gas emissions.	• The EPA Chair has established quarterly meetings with the Coordinator General to support coordination of approvals.
	Review EPA policies in response to the State Government's revised Greenhouse Gas Emissions Policy for Major Projects 2024 (October 2024).	• The EPA is continuing to implement the revised policy by considering whether a proposal's emissions are likely to be covered by the Commonwealth Safeguard Mechanism when they recommend conditions in EPA assessment reports. This is consistent with the update to the *Greenhouse gas environmental factor guideline* in November 2024. • The s.46 inquiry into the 20 proposals with step-down greenhouse gas conditions is underway. This will be used to inform EPA assessment and conditions for proposals currently mid-assessment.
Engagement with proponents	Establish a stakeholder engagement plan that outlines proponent roles and responsibilities.	• Completed. • Published December 2024.
	Adopt procedures and processes which provide a framework for collaborative and transparent communication with proponents.	• Escalation protocol for EIA published. • Quarterly EPA Stakeholder Reference Group meetings and regular meetings between the EPA Chair and proponents continue to occur.
	Support implementation of an escalation protocol which proponents can access when delays or requests for information in relation to the EPAs functions are considered unreasonable.	• Complete. • Escalation Protocol for EIA published. https://www.wa.gov.au/service/environment/environment-information-services/escalation-protocol-environmental-impact-assessments


daffodil day

Outcome 6



Compliance with Ministerial Statement implementation conditions are monitored effectively

Service 9: Compliance monitoring services to the Minister for Environment

Ministerial statements and conditions

Ministerial Statements are issued under Part IV of the *Environmental Protection Act 1986* (EP Act) and outline how a proposal is to be implemented and, if applicable, what conditions and procedures that implementation will be subject to. If a proponent does not ensure implementation of a proposal in accordance with the implementation conditions, the proponent commits an offence. When non-compliance with an implementation condition or proponent commitment in a Ministerial Statement is identified, the proponent is issued with a 'letter of non-compliance', the Minister for the Environment is informed and the Department may take further compliance or enforcement action in accordance with its compliance and enforcement policy.



Compliance and audit activity

We monitor compliance with Ministerial Statements through a proactive program that audits a selection of statements each year. The statements are identified for audit based on a combination of environmental risk and information held by the Department, such as complaints, compliance history, incidents and date of last audit. In accordance with our compliance priorities this year, we completed 36 audits of Ministerial Statements for significant proposals including mining of iron ore, gold, mineral sands and critical minerals and sulphate of potash, gas production, aquaculture, process facilities, water and waste management. In addition, we reviewed 49 compliance assessment reports and 40 notices of non-compliance were issued. The purpose of these notices is to resolve non-compliances and identified environmental impacts and determine what steps will be taken to prevent a recurrence. Compliance activities identify areas for improving proponents' compliance and inform future annual compliance programs and the environmental impact assessment process.

Indian Ocean Territories (IOT) services

The Department continues to manage the environmental and water resources in the Indian Ocean Territories (IOT) under a service agreement on behalf of the Australian Government.

This arrangement enables the delivery of services equivalent to those on the mainland, and is established under key legislation – including the *Christmas Island Act 1958* (Cth), *Cocos (Keeling) Islands Act 1955* (Cth) and the *Indian Ocean Territories (Administration of Laws) Act 1992* (WA).

Our responsibilities include environmental regulation, pollution response, waste management, and sustainable water resource management, with full cost recovery funding and infrastructure support provided by the Australian Government.

We delivered 44 environmental and water-related work-streams in 2025–26 through 35 specialist Department staff contributing to core services in environmental licensing, water resource management, regulatory compliance, technical advisory and community education.

The IOT service delivery contributes to our key efficiency indicators and demonstrates effective intergovernmental collaboration in delivering high-quality environmental regulation and water governance in two of Australia's most remote regions.

▶ Service 1 (Water information and advice)

We continued to integrate climate adaptation planning within coastal hazard management (CHRMAP), supporting DPLH to evaluate vulnerability to coastal hazards including erosion, inundation and wave-driven water levels across multiple planning horizons.



▶ Service 2 (Water planning, allocation and optimisation)

We continued to support water resource management and long term water security. Key activities included measuring and assessing groundwater to inform sustainable water use, while protecting environmental and social values. Various scientific reports on hydrogeology and ecological water requirements have been prepared to support future water planning and allocation. Drinking water source protection planning continued across the year, including inspections and familiarisation visits on both islands.

▶ Service 3 (Water regulation, licensing and industry governance)

We advised the Australian Government on matters relating to the proposed West Island runway upgrade, ensuring water sources were protected during project planning and delivery. We conducted 'Water Our Precious Resource' educational visits to student year groups three to 10 on Christmas Island, supported by Water Corporation, building on the water and waste education programs delivered for eight years.

▶ Service 4 (Environmental regulation)

We continued to deliver regulatory oversight and environmental compliance functions across the IOT. This included supporting implementation of WA's Plan for Plastics, with the shires, conducting prescribed premises inspections and assessments of light industrial areas for compliance with discharge and licensing requirements.

Regulatory activities also involved the assessment of native vegetation clearing applications, environmental licences, works approvals, and contaminated sites. Preparatory work was also undertaken for the potential implementation of controlled waste tracking services on both islands, aligned with future projects.

▶ Service 5 (Environmental and water policy)

We ensured our IOT program and service delivery meets water and environmental governance expectations applied under WA and IOT legislative responsibilities.

▶ Service 6 (Waste strategies)

We continue to support and apply the IOT Waste Strategy and waste management initiatives across the IOT through strategic partnerships and community engagement. This included collaboration with the Australian Government on the licensing initiatives for authorising reprocessing of waste oils for reuse. We also assisted the shires to reduce single use water bottles and improve regulatory waste controls. Waste education and awareness activities through programs such as 'Sea Week' are aimed at reducing waste generation, promoting reuse, and supporting long term environmental sustainability in the IOT.





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OFFICIAL

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Department of Water and Environmental Regulation

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 Water and Environmental Regulation (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 – Restatement of Comparative balances

I draw attention to Note 3.5(d) of the financial statements which states that the amounts reported in the previously issued 30 June 2025 financial statements have been restated and disclosed as comparatives in these financial statements. My opinion is not modified in respect of this matter.

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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 https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department. 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, 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

Basis for Qualified Opinion

Insufficient audit evidence to support reported performance

I was unable to obtain sufficient appropriate audit evidence for the key effectiveness indicator *Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months* (Actual 2025-26: 11%), for the year ended 30 June 2026, as our testing identified issues with the accuracy of the underlying records. I was unable to confirm the performance of this indicator by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the reported performance of this indicator.

Prior-year qualified results in trend information

The 2025-26 key performance indicator report includes the following key effectiveness indicators whose 2024-25 results were previously subject to audit qualification because sufficient appropriate evidence was not available to support these results.

- *Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months*
- *Percentage of regulatory compliance activities completed as planned*

These results form part of the trend information in the 2025-26 key performance indicator report and remain uncorrected. Consequently, the trend information is inadequate to enable informed comparability of the entity's performance.

Qualified 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, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, 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.

Matter of Significance

The Department received a direction from the Treasurer under section 61(1)(b) of the *Financial Management Act 2006* on 30 June 2025 that it is not required to report the following four key effectiveness indicators under two outcomes for the year ended 30 June 2026:

Outcome 4: Waste avoided and the recovery of materials from landfill maximised

- Percentage of municipal solid waste reported as diverted from landfill through recycling compared to waste strategy target in the Perth Metropolitan Region
- Percentage of commercial and industrial waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target
- Percentage of construction and demolition waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target.

Outcome 5: Quality advice to the Environmental Protection Authority and Minister for Environment on significant proposals and environmental issues

- Percentage of assessments that met agreed timelines.

Consequently, the above key performance indicators have not been reported for 30 June 2026. As a result, the Department does not have a reportable effectiveness indicator for Outcome 4: "Waste avoided and the recovery of materials from landfill maximised". I am required by section 24(1) of the *Auditor General Act 2006* to report matters of such significance. My opinion is not modified in respect of this matter.

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
12 October 2026



Certification of financial statements

For the reporting period ended 30 June 2026

The accompanying financial statements of the Department of Water and Environmental Regulation 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.

Hilary Manderson
Chief Finance Officer
7 October 2026

Sasha Pendal
Acting Director General
7 October 2026

Statement of comprehensive income

For the year ended 30 June 2026

	Notes	2026 $'000	2025 *Restated $'000
Cost of services			
Expenses			
Employee benefits expense	2.1(a)	165,515	152,733
Supplies and services	2.3	58,465	54,107
Depreciation and amortisation expenses	4.1.1, 4.2, 4.3.1	15,602	13,159
Finance costs	6.3	315	249
Accommodation expenses	2.3	11,577	11,004
Grants and subsidies	2.2	35,685	30,074
Other expenses	2.3	5,563	6,026
Net loss on disposal of non-current assets	2.4	1,082	210
Total cost of services		**293,804**	**267,562**
Income			
User charges and fees	3.2	45,578	45,550
Commonwealth grants	3.3	17,802	3,132
Waste Levy	3.4	89,625	98,262
Other income	3.5	28,550	18,520
Total income		**181,555**	**165,464**
Net cost of services		**112,249**	**102,098**

	Notes	2026 $'000	2025 *Restated $'000
Income from State Government			
Service appropriation	3.1	130,843	127,074
Income from other public sector entities	3.1	6,369	6,169
Resources received	3.1	6,136	1,871
Royalties for Regions fund	3.1	9,438	11,636
Total income from State Government		**152,786**	**146,750**
Surplus for the period		**40,537**	**44,652**
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	8.10	45,669	45,913
Total other comprehensive income		**45,669**	**45,913**
Total comprehensive income for the period		**86,206**	**90,565**

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

* Refer to Note 3.5(d) for details of restatement.

Statement of financial position

As at 30 June 2026

	Notes	2026 $'000	2025 *Restated $'000
Assets			
Current assets			
Cash and cash equivalents	6.4	47,596	34,897
Restricted cash and cash equivalents	6.4	116,171	98,470
Receivables	5.1	45,320	46,864
Amounts receivable for services	5.2	6,482	6,238
Other assets	5.3	6,140	5,462
Total current assets		**221,709**	**191,931**
Non-current assets			
Receivables	5.1	6,640	5,407
Amounts receivable for services	5.2	104,908	98,552
Infrastructure, property, plant and equipment	4.1	586,116	532,523
Right-of-use assets	4.2	4,597	3,630
Intangible assets	4.3	51,904	45,373
Other assets	5.3	58	44
Total non-current assets		**754,223**	**685,529**
Total assets		**975,932**	**877,460**

	Notes	2026 $'000	2025 *Restated $'000
Liabilities			
Current liabilities			
Payables	5.4	12,533	10,115
Lease liabilities	6.1	1,336	1,073
Contract liabilities	5.5	2,486	1,961
Employee related provisions	2.1(b)	34,694	31,296
Other current liabilities	5.6	23	24
Total current liabilities		**51,072**	**44,469**
Non-current liabilities			
Lease liabilities	6.1	3,489	2,710
Employee related provisions	2.1(b)	8,047	7,882
Total non-current liabilities		**11,536**	**10,592**
Total liabilities		**62,608**	**55,061**
Net assets		**913,324**	**822,399**
Equity			
Contributed equity	8.10	227,535	222,816
Reserves	8.10	228,657	182,988
Accumulated surplus		457,132	416,595
Total equity		**913,324**	**822,399**

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

* Refer to Note 3.5(d) for details of restatement.

Statement of changes in equity

For the year ended 30 June 2026

	Notes	Contributed equity $'000	Reserves $'000	Accumulated surplus $'000	Total equity $'000
Balance at 1 July 2024		**226,243**	**137,075**	**371,943**	**735,261**
Surplus (restated)*		-	-	44,652	44,652
Other comprehensive income	8.10	-	45,913	-	45,913
Total comprehensive income for the period (restated)		-	**45,913**	**44,652**	**90,565**
Transactions with owners in their capacity as owners:					
Contributions by owners	8.10	22,377	-	-	22,377
Distribution to owners	8.10	(25,804)	-	-	(25,804)
Total		**(3,427)**	**-**	**-**	**(3,427)**
Balance at 30 June 2025 (restated)		**222,816**	**182,988**	**416,595**	**822,399**
Balance at 1 July 2025		**222,816**	**182,988**	**416,595**	**822,399**
Surplus		-	-	40,537	40,537
Other comprehensive income	8.10	-	45,669	-	45,669
Total comprehensive income for the period		**-**	**45,669**	**40,537**	**86,206**
Transactions with owners in their capacity as owners:					
Contributions by owners	8.10	44,182	-	-	44,182
Distribution to owners	8.10	(39,463)	-	-	(39,463)
Total		**4,719**	**-**	**-**	**4,719**
Balance at 30 June 2026		**227,535**	**228,657**	**457,132**	**913,324**

The Statement of changes in equity should be read in conjunction with the accompanying notes.

* Refer to Note 3.5(d) for details of restatement.

Statement of cash flows

For the year ended 30 June 2026

	Notes	2026 $'000	2025 $'000
Cash flows from State Government			
Service appropriation		118,005	112,087
Capital contributions		14,645	5,495
Holding account drawdown		6,238	7,753
Other contribution by owners		29,537	16,882
Distributions to owner		(37,307)	(25,804)
Royalties for Regions fund		9,438	11,636
Funds from other public sector entities		6,639	5,505
Net cash provided by State Government		**147,195**	**133,554**
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(161,838)	(147,117)
Supplies and services		(54,672)	(54,370)
Finance costs		(317)	(251)
Accommodation		(11,331)	(10,939)
Grants and subsidies		(34,537)	(28,880)
GST payments on purchases		(12,152)	(12,316)
Other payments		(5,637)	(4,811)
Receipts			
User charges and fees		48,389	44,763
Commonwealth grants		16,603	3,131
Waste Levy		90,549	102,013
GST receipts on sales		926	817
GST receipts from taxation authority		11,337	10,977
Other receipts		26,049	14,683
Net cash used in operating activities		**(86,631)**	**(82,300)**
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(27,556)	(35,113)
Net cash used in investing activities		**(27,556)**	**(35,113)**
Cash flows from financing activities			
Payments			
Principal elements of lease payments		(1,376)	(1,290)
Payments to accrued salaries account		(1,232)	(1,155)
Net cash used in financing activities		**(2,608)**	**(2,445)**
Net increase in cash and cash equivalents		30,400	13,696
Cash and cash equivalents at the beginning of the period		133,367	119,671
Cash and cash equivalents at the end of the period	6.4	**163,767**	**133,367**

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

	2026 $'000	2025 $'000
Income		
For transfer:		
Regulatory fees and other charges[a]	60	68
Total administered income	**60**	**68**
Expenses		
Payments into the consolidated account[a]	60	68
Total administered expenses	**60**	**68**

(a) Payments into the consolidated account include water fines collected on behalf of the Water Corporation, and environmental infringement regulatory fees and fines collected on behalf of the State Government.

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

Administered assets and liabilities

	2026 $'000	2025 $'000
As at 30 June 2026		
Assets		
Current assets		
Cash and cash equivalents	1	1
Total administered current assets	**1**	**1**
Total administered assets	**1**	**1**
Liabilities		
Current liabilities		
Payables	-	1
Total administered current liabilities	**-**	**1**
Total administered liabilities	**-**	**1**





Notes to the financial statements

For the year ended 30 June 2026

1. Basis of preparation

The Department of Water and Environmental Regulation (the Department) is a Government not-for-profit entity controlled by the State of Western Australia (WA), which is the ultimate parent.

A description of the nature of its operations and its principal activities has been included in the 'Overview' 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 7 October 2026.

(a) 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 the Department, 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.

(b) 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).

(c) 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 Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and

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

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

(d) 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 TI 8 – Requirement 8.1(i) and have been credited directly to Contributed Equity.

(e) 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.

(f) Comparative figures and information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations.

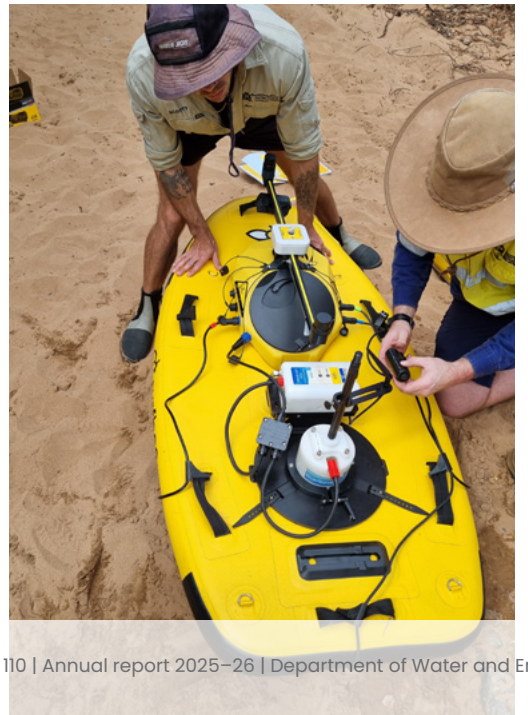
(g) Judgements and estimates

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

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	2026 $'000	2025 $'000
Employee benefits expense	2.1(a)	165,515	152,733
Employee related provisions	2.1(b)	42,741	39,178
Grants and subsidies	2.2	35,685	30,074
Other expenditure	2.3	75,605	71,137
Net loss on disposal of non-current assets	2.4	1,082	210



2.1(a) Employee benefits expense

	2026 $'000	2025 $'000
Employee benefits	147,959	137,182
Superannuation – defined contribution plans	17,556	15,551
Total employee benefits expenses	**165,515**	**152,733**
Add: AASB 16 Non-monetary benefits (not included in employee benefit expense)	1,482	1,160
Less: Employee contributions (refer to note 3.5 Other income)	(137)	(157)
Total employee benefits expenses	**166,860**	**153,736**

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 cars, housing 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 of 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 the 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 benefit 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	2025 $'000
Current		
Employee benefits provisions		
Annual leave[a]	15,056	13,583
Long service leave[b]	18,337	16,535
Purchased annual leave	169	130
Deferred salary scheme[c]	504	499
	34,066	**30,747**
Other provisions		
Employment on-costs[d]	628	549
Total current employee related provisions	34,694	31,296
Non-Current		
Employee benefits provisions		
Long service leave[b]	7,898	7,740
Other provisions		
Employment on-costs[d]	149	142
Total non-current employee related provisions	8,047	7,882
Total employee related provisions	42,741	39,178

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.

(a) Annual leave liabilities are classified as current as there is no 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.

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

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has the 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 to maturity that match, as closely as possible, the estimated future cash outflows.

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

(d) Employment on-costs involve the settlement 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.

	2026 $'000	2025 $'000
Employment on-costs provision		
Carrying amount at start of period	691	863
Additional/(reversals of) provisions recognised	305	256
Payments/other sacrifices of economic benefits	(224)	(479)
Unwinding of the discount	5	51
Carrying amount at end of period	**777**	691

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
- 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

	Notes	2026 $'000	2025 $'000
Recurrent			
Carbon Innovation Grants Program		1,116	760
Climate Action Fund – Climate Science Initiative		-	199
Contaminated Sites Management Account Grants		78	28
Keep Australia Beautiful Council (W.A.)		178	183
Murujuga Aboriginal Corporation Resourcing		422	278
Native Vegetation Program – Wave		76	305
Plastic Free July		-	250
Polyphagous Shot-Hole Borer – WA Tree Recovery Program		897	141
Royalties for Regions – Healthy Estuaries Western Australia (Continuation)		565	25
State-wide Water Efficiency Measures		-	462
Treebate Program		1,029	-
Waste Avoidance and Resource Recovery Account	3.4	5,650	6,812
Water Innovation Partnership		197	112
Capital			
Climate Action Fund – Urban Greening Grants		-	3,022
Commonwealth Grants – Food Waste for Healthy Soils[(a)]		125	-
Commonwealth Grants – National Partnership on Recycling Infrastructure[(b)]		8,995	5,647
Commonwealth Grants – National Water Grid Fund – Water Infrastructure for Sustainable and Efficient Regions (WISER)[(c)]*		1,091	136
Clean Energy Future Fund – Western Australia Recovery Program[(d)]		967	363
Clean Western Australia – Waste Paper and Cardboard Processing[(e)]		5,595	3,488
Establishing and Maintaining Vegetation Offsets Account[(f)]		1,188	-
E-Waste to Landfill Ban[(g)]		1,318	2,167
Native Vegetation Rehabilitation Scheme[(h)]		818	1,949
Pilbara Environmental Offsets Fund		1,402	1,159
Royalties for Regions – Dry Season Response[(i)]		514	55
Rural Water Planning Program[(j)]		1,729	902
Waste Avoidance and Resource Recovery Account	3.4	125	-
Waste Avoidance and Resource Recovery Account – Waste Export Ban	3.4	1,610	1,631
Total grants and subsidies		**35,685**	**30,074**

* Last financial year the program was listed as Rural Water Planning (program name change).

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.' Grants and subsidies can either be operating or capital in nature.

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

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

(a) As part of the National Soils Strategy, the Australian Government announced Food Waste for Healthy Soils Fund. The fund is aimed at supporting the diversion of nutrient-rich household and commercial organic waste from landfill to soils by building new or enhancing existing organic waste processing infrastructure.

Together with co-contributions from participating state and territory governments and industry, the fund will leverage investment in organic waste recycling infrastructure to divert organic waste into nutrient rich compost and soil enhancers. Funded facilities will increase the quantity and quality of recycled organic waste available for use, especially in the agricultural industry.

(b) The Western Australian and Australian Governments are committed to improve recycling capacity in Western Australia through a joint funding arrangement. The Commonwealth contribution is through the Recycling Modernisation Fund to fund the Commonwealth Grants – National Partnership on Recycling Infrastructure. This funding was in response to the former Council of Australian Governments' decision to ban the export of waste glass, tyres, plastics and paper/cardboard. The

funding supports private investment in recycling infrastructure through grants administered by the Department.

(c) The Water Infrastructure for Sustainable and Efficient Regions (WISER) initiative supports the delivery of small-scale water infrastructure projects that improve water efficiency and strengthen the capacity of regional communities in an environmentally sustainable way. WISER is a nationwide funding initiative. It focuses on short-term delivery to bring benefits to communities and the environment sooner. Projects are being delivered in partnership with state governments and local councils.

(d) The Clean Energy Future Fund – West Australia Recovery Program supports the development of clean energy projects under a framework agreed by the Minister for Environment and the Minister for Energy, accelerating deployment of a broad range of clean energy solutions to decarbonise West Australia's regions and the mining sector. Investment is expected to drive the installation of clean energy infrastructure in regional and remote areas, increasing economic activity and employment.

(e) The initiative is co-funded by the Commonwealth Government with the purpose of creating a new wastepaper and cardboard mill. The infrastructure assists the Western Australian Government in responding to the export ban of wastepaper and cardboard from July 2024 and drives the creation of new recycling and construction jobs.

(f) The Establishing and Maintaining Vegetation Offsets Account supports strategic native vegetation offsets required under clearing permits issued under the *Environmental Protection Act 1986*. These offsets help address residual environmental impacts after impacts from clearing have been avoided, minimised and mitigated. Contributions to the account are used to fund land acquisition or revegetation, with outcomes published on the Environmental Offsets Register. The Department also works with the Department of Biodiversity, Conservation and Attractions to identify suitable native vegetation areas for addition to the conservation estate.

(g) The Western Australian Government is delivering an E-Waste to Landfill Ban in Western Australia, which will help recover valuable materials from waste that would otherwise be lost. The scope of e-waste items banned focuses on those with material recovery pathways, such as product stewardship schemes, in place to limit the risks of unwanted outcomes. The categories of e-waste in the initial ban, which came into effect on the 1st of July 2024, includes televisions, computers, large household goods like dishwashers, fridges, large medical equipment, lighting, lamps and all batteries. E-waste service providers, the waste industry and significant-sized entities will have obligations to ensure e-waste is managed responsibly.

(h) The Native Vegetation Rehabilitation Scheme program contributes to improving habitat for Western Australia's unique and important flora and fauna species, especially black cockatoos, and remnant vegetation in highly cleared landscapes. This broader revegetation scheme will contribute to the ecosystem services provided by functioning vegetation communities.

(i) The Dry Season Response project is an expansion of the Rural Water Planning's Community Water Supply Partnership (CWSP) grants program into the Southwest and Great Southern Development commission regions after the 2024–25 dry season. The Western Australian Government's dry season response program is a coordinated initiative to assist farmers, regional businesses, and rural communities navigating severe water scarcity and drought-like conditions.

(j) The Western Australian and Commonwealth Governments recognise the serious impact climate change is having on regional farming communities and continues their commitment to assist Local Government Authorities and farmers to address immediate water needs as well as building resilience into the future.

2.3 Other expenditure

	2026 $'000	2025 $'000
Supplies and services		
Communications	1,914	1,836
Consultants and contractors	43,949	40,031
Consumables	688	501
Materials	456	495
Travel	1,801	1,790
Vehicle expenses	823	844
Minor plant, machinery and equipment	2,040	1,678
Plant, machinery and equipment hire	77	115
Chemical analysis expense	1,118	1,265
Water carting and drought relief	121	434
Other supplies and services	5,478	5,118
Total supplies and services expenses	**58,465**	**54,107**
Accommodation expenses		
Rental	9,609	9,321
Electricity and water	559	489
Rates and taxes	43	17
Security	109	66
Repairs and maintenance	609	552
Cleaning	648	559
Total accommodation expenses	**11,577**	**11,004**

	2026 $'000	2025 $'000
Other expenses		
Audit fees	529	588
Write-offs	17	5
Equipment repairs and maintenance	99	773
Expected credit losses – expense	14	-
Employment on-costs	3,386	2,940
Insurance	115	223
Waivers[(a)]	773	1,284
Other operating expenses	630	213
Total other expenses	**5,563**	**6,026**
Total other expenditure	**75,605**	**71,137**

(a) $0.73 million (2025: $1.280 million) of this relates to EPA implementation conditions waivers.

Supplies and services

Supplies and services 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.

Accommodation expenses

Repairs, maintenance, cleaning, security, electricity, water, rates and taxes costs are recognised as expenses as incurred.

Rental expenses include:

(i) Included in rental expenses are Office rental costs of $9.1 million (2025: $8.5 million). Office rental is expensed as incurred as Memorandum of Understanding Agreements between the Department and the Department of Housing and Works for the leasing of office accommodation contain significant substitution rights.

(ii) short-term leases with a lease term of 12 months or less.

(iii) low-value leases with an underlying value of $5,000 or less.

Other operating expenses

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

Equipment repairs and maintenance

Repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Expected credit losses

The allowance for expected credit losses of trade receivables and accrued revenue is 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 receivables and the economic environment. Please refer to note 5.1 Receivables for more details.

Employment on-cost

Employment on-cost includes workers' compensation insurance and other employment on-costs. The on-costs' liability associated with the recognition of annual and long service leave liabilities is included at note 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.

2.4 Net loss on disposal of non-current assets

	2026 $'000	2025 $'000
Proceeds from disposal of non-current assets		
Land	-	-
Plant, equipment and vehicles	-	-
Carrying amount of non-current assets disposed		
Infrastructure	-	-
Land	122	-
Leasehold improvements	70	-
Licences	-	-
Measurement sites	866	210
Plant, equipment and vehicles	22	-
Computer equipment	2	-
Net loss on disposal of non-current assets	**1,082**	**210**

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

3. Our funding services

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	2026 $'000	2025 $'000
Income from State Government	3.1	152,786	146,750
User charges and fees	3.2	45,578	45,550
Commonwealth grants	3.3	17,802	3,132
Waste levy	3.4	89,625	98,262
Other income	3.5	28,550	18,520



3.1 Income from State Government

	2026 $'000	2025 $'000
Appropriation received during the period[a]:		
Service appropriation	130,843	127,074
Total appropriation received	**130,843**	**127,074**
Income from other public sector entities during the period[b]:		
Environmental Protection Part IV Cost Recovery Account	1,280	2,137
Establishing and Maintaining Vegetation Offsets Account	658	894
Grants	1,577	1,029
Interest revenue	2,121	2,050
Other	733	59
Total income from other public sector entities	**6,369**	**6,169**
Resources received from other public sector entities during the period[c]:		
Assets transferred in[1]	3,941	-
Services received free of charge		
Department of Housing and Works – Accommodation lease and depreciation	190	186
Department of Planning, Lands and Heritage – Spatial data	-	1
Department of Primary Industries and Regional Development – Digital map	15	10
Landgate – Land information services	81	80
Main Roads Western Australia – Assessment of environmental approvals	190	214
State Solicitor's Office – Legal services	1,682	1,355
Department of Transport and Major Infrastructure – Compliance review	35	25
Department of Fire and Emergency Services – meeting room booking	2	-
Total services received free of charge	**6,136**	**1,871**
Royalties for Regions fund[d]:		
Regional Infrastructure and Headworks Account	6,525	9,253
Regional Community Services Account	2,913	2,383
Total Royalties for Regions Fund	**9,438**	**11,636**
Total income from State Government	**152,786**	**146,750**

(1) Transfer in of 52 bores from the Department of Primary Industries and Regional Development.

(a) Service appropriation

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.

Service appropriations fund the net cost of services delivered. Appropriation revenue comprises the following:

- cash component
- a receivable (asset).

The receivable (holding account – note 5.2) comprises the following:

- the budgeted depreciation expense for the year
- any agreed increase in leave liabilities during the year.

(b) Income from other public service entities

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

(c) Resources received from other public sector entities

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

(d) Royalties for Regions fund

The Regional Infrastructure and Headworks Account and Regional Community Services Account are sub-funds within the overarching Royalties for Regions fund. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds.

Summary of consolidated account appropriations
For the year ended 30 June 2026

	Budget	Amendments to acts	Revised Budget	Actual	Variance
	$'000	$'000	$'000	$'000	$'000
Delivery of services					
Item 95 Net amount appropriated to deliver services	152,202	-	152,202	129,899	(22,303)
Amount authorised by other statutes					
- *Salaries and Allowances Act 1975*	1,028	136	1,164	944	(220)
Total appropriations provided to deliver services	**153,230**	**136**	**153,366**	**130,843**	**(22,523)**
Capital					
Item 163 Capital appropriation	15,386	-	15,386	14,645	(741)

3.2 User charges and fees

	2026 $'000	2025 $'000
Industry fees[(a)]	27,496	26,156
Controlled waste[(b)]	6,436	6,555
Contaminated sites	317	278
Clearing regulations	169	307
Water licences and regulatory fees[(c)]	1,093	1,653
Noise regulations	31	51
Environmental Protection Part IV Cost Recovery Account[(i)]	9,920	10,538
Other charges and fees	116	12
Total user charges and fees	**45,578**	**45,550**

User charges and fees revenue are recognised at the transaction price when the Department transfers control of the services to customers.

For the following items revenue is recognised at a point-in-time for licences, works approvals, and tracking forms. The performance obligations for these user fees and charges are satisfied when the licence, works approval or tracking form is issued to the customer.

(a) Licensing and registration fees relating to prescribed premises under Part V of the *Environmental Protection Act 1986*.

(b) Fees for the licensing of vehicles transporting controlled public waste as per the Environmental Protection (Controlled Waste) Regulations 2004.

(c) Water licences and regulatory fees under the *Rights in Water and Irrigation Act 1914*.

For the following item revenue is recognised at a point in time being the earlier of cash receipt or when the Department's right to receive consideration is established with regards to environmental impact assessments (EIA).

(i) Part IV of the *Environmental Protection Act 1986* states that the Environmental Protection Authority (EPA) will conduct EIA in WA. The Environmental Protection (Cost Recovery) Regulations 2021 (Regulations) were developed to prescribe or provide for the determination of the fees and charges for the EIA processes under Part IV of the *Environmental Protection Act 1986*. A special purpose account was established to manage the funds recovered under the Regulations to be used for defraying the costs incurred by the Department in receiving and assessing proposals and monitoring the implementation of proposals under Part IV (division 1 or 2) of the *Environmental Protection Act 1986*. Refer to note 8.7 for additional information.

3.3 Commonwealth grants

	2026 $'000	2025 $'000
Commonwealth grants – recurrent	**17,802**	**3,132**

Recurrent grants are recognised as income when the grants are receivable.

Details of the Department's Commonwealth grants are as follows:

	2026 $'000	2025 $'000
Indian Ocean Territories Account	2,687	1,712
National Pollutant Inventory	-	107
National Partnership on Recycling Infrastructure	12,715	-
National Water Grid – Community Water Supply Program	900	400
National Water Grid – Agricultural Areas Dams	1,500	913
Total Commonwealth grants	**17,802**	**3,132**

3.4 Waste levy

	2026 $'000	2025 $'000
Waste levy	**89,625**	**98,262**

The Waste levy transaction price is determined by legislation. The Waste Avoidance and Resource Recovery Account (WARR Account) was established in 2008 under section 79 of the *Waste Avoidance and Resource Recovery Act 2007* (WARR Act). Under the Act, licensed metropolitan landfill operators are required to fund the operations of the WARR Account. The WARR Account holds revenue allocated from the levy to fund waste management programs.

Waste levies give rise to variable consideration as the transaction price is dependent on waste quantities. Further, variable consideration may arise where exemptions apply to certain types of waste or where the licensed landfill operator is subject to an investigation.

The Waste levy income relating to licensed landfill operators is recognised when control of the license is transferred to the licensed landfill operator i.e., at the date of issue of the license. Where the transaction price is subject to variable consideration, the variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

The Department may also receive waste levy income from non-licensed landfill operators in relation to breaches of the WARR Act. Such amounts are recognised at the earlier of when the Department's right to receive consideration is established or when cash is received.

3.5 Other income

	2026 $'000	2025 *Restated $'000
Services rendered		
Establishing and Maintaining Vegetation Offsets Account[a]	271	423
Pilbara Environmental Offsets Fund[b]	16,876	3,970
Employee contributions[c]	137	157
Lease rentals – land and buildings	252	367
Tree annuity	151	128
Tree harvest	6	49
Recoupment of expenses	1,050	1,252
Recoupment of grant funds	1,284	490
Murujuga Rock Art Monitoring Program – industry funding[d]	7,248	10,666
Expected credit loss reversal	-	935
Reversal of impairment losses on measurement sites	978	-
Other revenue	297	83
Total other income	**28,550**	**18,520**

* Refer to Note 3.5(d) for details of restatement.

(a) The Department administers the *Environmental Protection Act 1986* which regulates the clearing of native vegetation. Clearing of native vegetation requires the authority of a clearing permit unless it is of an exempt kind. Clearing permits may include conditions requiring an offset to counterbalance the impacts of clearing. Offsets requirements are imposed in accordance with the WA Environmental Offsets Policy (2011) and the WA Environmental Offsets Guidelines (2014). Certain offset requirements involve payment of a monetary contribution into the Establishing and Maintaining Vegetation Offsets Account, which is an account managed by the Department.

Contributions into the Establishing and Maintaining Vegetation Offsets Account are made following the grant of the associated clearing permit, and after any related appeals have been received and determined. Revenue from the offsets is recognised at a point-in-time i.e., when the Department issues the permit.

(b) In 2012, the WA Minister for Environment mandated that proponents in the Pilbara region pay their environmental offsets into a strategic fund for conservation. In the same year, the Federal Minister for Environment gave proponents the option of doing so. This led to the establishment of the Pilbara Environmental Offsets Fund. The fund combines money from individual offset payments required under Part IV of the *Environmental Protection Act 1986* and may combine contributions required under part 9 or 10 of the *Commonwealth Environmental Protection and Biodiversity Conservation Act 1999*. The establishment of the fund enables the State Government to combine offset money and partner with regional land management organisations to deliver projects that achieve better and more connected biodiversity conservation outcomes. The Department is responsible for managing the fund to ensure that offset payments directly benefit the vegetation and habitat impacted by mining.

Despite conditions being included in Ministerial Statements from 2012, the Pilbara Environmental Offset Fund was only established on 18 April 2018. The Ministerial Statements define the proponents of the fund. Implementation conditions within these Ministerial Statements require the preparation of an Impact Reconciliation Report to determine the quantum of money owed to the fund by proponents.

Revenue from Pilbara Environmental Offsets Fund is recognised at a point-in-time, i.e., recognised when the Department has the right to invoice the proponent. The Department has the right to invoice the proponent following submission and acceptance of the proponent's Impact Reconciliation Report.

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

(d) In the Murujuga Rock Art Monitoring Program memorandum of understanding (MoU) dated 28 April 2026, industry participants have agreed to further contribute to the estimated costs associated with the program until the earlier of 30 October 2029; the parties ending the relationship by mutual consent or any statutory obligations that come into effect by an amendment to the *Environmental Protection Act 1986*.

During the current year, the Department identified that the income had not been recognised correctly in accordance with the relevant Australian Accounting Standard requirements. This resulted in the understatement of receivables and overstatement of contract liabilities as at 30 June 2025 and understatement of other income for the year ended 30 June 2025.

As a result of this error, comparative information for the year ended 30 June 2025 has been restated as set out below. There was no impact on the beginning of the comparative period, of 1 July 2024.

Impact to the statement of comprehensive income (excerpt)

	Previously stated $'000	Adjustment $'000	As restated $'000
Income			
Other income	14,100	4,420	18,520
Total income	161,044	4,420	165,464
Surplus for the period	40,232	4,420	44,652

Impact to the statement of financial position (excerpt)

	Previously stated $'000	Adjustment $'000	As restated $'000
Current assets			
Receivables	43,782	3,082	46,864
Total current assets	188,849	3,082	191,931
Current liabilities			
Contract liabilities	3,299	(1,338)	1,961
Total current liabilities	45,807	(1,338)	44,469
Equity			
Accumulated surplus	412,175	4,420	416,595
Total equity	817,979	4,420	822,399

4 Key assets

Assets the Department utilises for economic benefit or service potential

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

	Notes	2026 $'000	2025 $'000
Infrastructure, property, plant and equipment	4.1	586,116	532,523
Right-of-use assets	4.2	4,597	3,630
Intangible assets	4.3	51,904	45,373
Total key assets		642,617	581,526

4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2026	Capital works in progress $'000	Works of art $'000	Computer equipment $'000	Vehicles $'000	Infrastructure $'000	Plant and equipment $'000	Measurement sites $'000	Leasehold improvements $'000	Buildings $'000	Land $'000	Total $'000
1 July 2025											
Gross carrying amount	28,054	163	1,479	315	8,171	7,825	223,772	1,652	5,995	264,989	542,415
Accumulated depreciation	-	-	(1,019)	(254)	(911)	(3,970)	(149)	(235)	-	-	(6,538)
Accumulated impairment losses	-	-	-	-	-	-	(3,354)	-	-	-	(3,354)
Carrying amount at start of period	**28,054**	**163**	**460**	**61**	**7,260**	**3,855**	**220,269**	**1,417**	**5,995**	**264,989**	**532,523**
Additions	12,782	-	251	-	-	980	3,941	146	-	-	18,100
Transfers[(a)]	(11,621)	-	73	344	3,246	2,284	4,382	1,257	(29)	-	(64)
Transfer as distribution to owner[(b)]	-	-	-	-	-	-	-	-	-	(2,156)	(2,156)
Disposals	-	(3)	(2)	-	-	(28)	(866)	(70)	-	(122)	(1,091)
Revaluation increments	-	-	-	-	-	-	3,333	-	1,733	39,844	44,910
Reversal of impairment losses to revaluation reserve	-	-	-	-	-	-	759	-	-	-	759
Reversal of impairment losses to statement of comprehensive income	-	-	-	-	-	-	978	-	-	-	978
Depreciation	-	-	(245)	(115)	(652)	(868)	(5,691)	(122)	(150)	-	(7,843)
Carrying amount at end of period	**29,215**	**160**	**537**	**290**	**9,854**	**6,223**	**227,105**	**2,628**	**7,549**	**302,555**	**586,116**
Gross carrying amount	29,215	160	1,449	645	11,417	10,888	228,945	2,963	7,549	302,555	595,786
Accumulated depreciation	-	-	(912)	(355)	(1,563)	(4,665)	(223)	(335)	-	-	(8,053)
Accumulated impairment losses	-	-	-	-	-	-	(1,617)	-	-	-	(1,617)

(a) Transfers from tangible capital works in progress to completed assets and items written back to the Statement of Comprehensive income.

(b) Refer to note 8.10, land transferred to the Department of Planning, Lands and Heritage.

Initial recognition

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

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

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

- land
- buildings
- measurement sites.

Land is carried at fair value.

Buildings and measurement sites 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.

Measurement sites are independently valued every five years by an external services valuer. In the intervening years, the measurement sites are revalued internally by use of other heavy and civil engineering construction building cost index provided by the Australian Bureau of Statistics. The last time groundwater measurement sites were independently valued was by Ernst & Young for the 30 June 2023 financial year end. Fair value for measurement sites is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e., the current replacement cost.

Revaluation model:
Where the fair value of measurement sites is determined on the current replacement cost basis, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

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

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

Land and buildings were revalued as at 1 July 2025 by Landgate. The valuations were performed during the year ended 30 June 2026 and recognised at 30 June 2026. In undertaking the revaluation, fair value was determined by reference to market values for land: $79,623,950 (2025: $73,464,500) and buildings: $2,178,000 (2025: $1,750,000). Market evidence of sales prices of comparable assets in close proximity is used to determine price per square meter for market type land and buildings. For the remaining balance, unobservable (level 3) inputs were used to determine the fair value.

Valuation techniques and inputs

Level 2 assets

Fair values of non-current assets held for sale, and market type land and buildings (office accommodation) 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.

Revaluation model:
Where the fair value of buildings is determined on the current replacement cost basis, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Unobservable (level 3) inputs used to determine fair values of infrastructure, property, plant and equipment are:

Land:	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. 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.
Measurement sites:	Historical cost of the assets The costs of construction of the measurement sites are extracted from the financial records of the Department and indexed by movement in construction costs by valuers.

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

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.

4.1.1 Depreciation and impairment

Charge for the period

	2026 $'000	2025 $'000
Depreciation		
Buildings	150	146
Infrastructure	652	534
Plant and equipment	868	614
Vehicles and boating	115	35
Computer equipment	245	176
Leasehold improvements	122	104
Measurement sites	5,691	5,524
Total depreciation for the period	**7,843**	**7,133**

At 30 June 2026, there were no indications of impairment (2025: $Nil). During the year, impairment losses previously recognised against measurement sites totalling $1.737 million were reversed following reassessment once the sites were accessible again. $0.978m were recognised in other income (see note 3.5) and $0.759 were recognised against the revaluation reserve (see note 8.10).

Useful lives

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

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

Asset	Useful Life: Years
Buildings	20 – 40 years
Leasehold improvement[a]	10 – 20 years
Measurement sites	40 years
Plant and equipment	5 – 20 years
Computer equipment (hardware and software[b])	3 – 5 years
Infrastructure	10 – 50 years
Vehicles and boating	5 – 6 years

(a) Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

(b) 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 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 infrastructure, 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 is measured at cost and is written down to its recoverable amount, an impairment loss is recognised through profit and 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 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 agency, 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.



4.2 Right-of-use assets

Year ended 30 June 2026	Buildings	Computer and office equipment	Motor Vehicles	Total
	$'000	$'000	$'000	$'000
Net carrying amount at beginning of period	522	399	2,709	**3,630**
Additions	795	87	1,885	**2,767**
Disposals	(348)	-	(8)	**(356)**
Depreciation	(255)	(206)	(983)	**(1,444)**
Net carrying amount at end of period	**714**	**280**	**3,603**	**4,597**

The Department has leases for vehicles, computer equipment, office and residential accommodations. The lease contracts are typically made for fixed periods of 1 to 6 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 when appropriate 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 (MOU) 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 of:

- 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 4.1.1.

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

	2026 $'000	2025 $'000
Buildings	255	287
Computer and office equipment	206	177
Motor vehicles	983	871
Total right-of-use assets depreciation for the period	**1,444**	**1,335**

The total cash outflow for leases in the 2026 financial year was $1.7 million (2025: $1.5 million).

4.3 Intangible assets

Year ended 30 June 2026	Capital Works in Progress $'000	Analytical Products $'000	Licences $'000	Computer Software $'000	Total $'000
1 July 2025					
Gross carrying amount	13,793	10,045	181	58,102	82,121
Accumulated amortisation	-	(7,416)	(172)	(29,160)	(36,748)
Carrying amount at start of period	**13,793**	**2,629**	**9**	**28,942**	**45,373**
Additions	12,432	-	-	465	12,897
Transfers (a)	(11,372)	677	138	10,506	(51)
Amortisation expense	-	(1,027)	(84)	(5,204)	(6,315)
Carrying amount at end of period	**14,853**	**2,279**	**63**	**34,709**	**51,904**
Gross carrying amount	14,853	10,722	304	68,888	**94,767**
Accumulated amortisation	-	(8,443)	(241)	(34,179)	**(42,863)**

(a) Transfer from capital works in progress to completed assets and items written back to the Statement of Comprehensive income.

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. 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

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

Acquisitions of intangible assets costing $5,000 or more and internally generated intangible assets costing $5,000 or more that comply with the recognition criteria as per AASB 138 (as noted above), are capitalised. Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income. 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.



4.3.1 Amortisation and impairment

	2026 $'000	2025 $'000
Charge for the period		
Analytical products	1,027	1,005
Computer software	5,204	3,650
Licences	84	36
Total amortisation for the period	**6,315**	**4,691**

Useful lives

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period.

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: Years
Licences	3 years
Computer software[(a)]	3 – 10 years
Analytical products[(b)]	10 years

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

(b) Analytical products are intangible assets such as geophysical datasets and surveys which are usually produced as part of project work. These products are used by the Department to improve its understanding and management of water resources.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.1. As at 30 June 2026 there were no indications of impairment to intangible assets.

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	2026 $'000	2025 $'000
Receivables	5.1	51,960	52,271
Amounts receivable for services (Holding Account)	5.2	111,390	104,790
Other assets	5.3	6,198	5,506
Payables	5.4	12,533	10,115
Contract liabilities	5.5	2,486	1,961
Other current liabilities	5.6	23	24



5.1 Receivables

	2026 $'000	2025 *Restated $'000
Current		
Trade receivables	6,970	11,362
Allowance for impairment of trade receivables	(417)	(657)
Accrued revenue	37,319	34,453
Allowance for impairment of accrued revenue	(371)	(116)
GST receivable	1,819	1,822
Total current	45,320	**46,864**
Non-current		
Accrued salaries suspense account[(a)]	6,640	5,407
Total non-current	6,640	**5,407**
Total receivables	51,960	**52,271**

* Refer to Note 3.5(d) for details of restatement.

(a) Funds transferred to the Department of Treasury and Finance for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11th year. 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 and loss. The ECLs 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 and 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 financial year.

The accrued salaries suspense account consists of amounts paid annually into a Treasurer's special purpose account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

5.2 Amounts receivable for services (Holding Account)

	2026 $'000	2025 $'000
Current	6,482	6,238
Non-current	104,908	98,552
Total amounts receivable for services at end of period	111,390	**104,790**

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 Other assets

	2026 $'000	2025 $'000
Current		
Prepayments	6,140	5,462
Total current	**6,140**	**5,462**
Non-current		
Prepayments	58	44
Total non-current	**58**	**44**
Total other assets at end of period	**6,198**	**5,506**

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.4 Payables

	2026 $'000	2025 $'000
Current		
Trade payables[(a)]	674	571
Other payables[(a)]	63	30
Accrued expenses	6,826	5,488
Accrued salaries[(b)]	4,970	4,026
Total payables at end of period	**12,533**	**10,115**

(a) Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 15–30 days.

(b) 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.

5.5 Contract liabilities

	2026 $'000	2025 *Restated $'000
Reconciliation of changes in contract liabilities		
Opening balance	1,961	2,328
Additions	2,486	1,961
Revenue recognised in the period	(1,961)	(2,328)
Total contract liabilities at end of period	**2,486**	**1,961**
Current	**2,486**	**1,961**
Non-current	**-**	**-**

*Refer to Note 3.5(d) for details of restatement.

The Department's contract liabilities primarily relate to user charges and fees yet to be performed as the licence, works approval or tracking form has not been issued to the customer.

5.6 Other current liabilities

	2026 $'000	2025 $'000
Stale cheque holding account	23	24
Total current liabilities at end of period	**23**	**24**

6 Financing

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

	Notes	2026 $'000	2025 $'000
Lease liabilities	6.1	4,825	3,783
Assets pledged as security	6.2	4,597	3,630
Finance costs	6.3	315	249
Cash and cash equivalents	6.4	163,767	133,367
Capital commitments	6.5	19,287	11,893



6.1 Lease liabilities

	2026 $'000	2025 $'000
No later than one year	1,336	1,073
Later than one year and not later than five years	3,357	2,665
Later than 5 years	132	45
	4,825	**3,783**
Current	**1,336**	1,073
Non-current	**3,489**	2,710
Balance at end of period	**4,825**	**3,783**

Initial measurement

At the commencement date of the lease, the Department recognises lease liabilities measured at the present value of the 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 the Western Australian Treasury Corporation.

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

- fixed payments (including in-substance fixed payments), less any lease incentives receivable
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date
- amounts expected to be payable by the lessee under residual value guarantees
- the exercise price of purchase options (where these are reasonably certain to be exercised)
- payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease

- 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, which are dependent on sales, an index or 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 4.2.

	2026 $'000	2025 $'000
Lease expenses recognised in the Statement of comprehensive income		
Lease interest expense	315	249
Short term leases	133	67
Low value leases	7	-
Net loss on disposal of lease arrangements	2	-

Short-term leases with a lease term of 12 months or less are recognised on a straight-line basis unless the lessor is a public sector entity.

Low-value leases with an underlying value of $5,000 or less are recognised on a straight-line basis.

6.2 Assets pledged as security

	2026 $'000	2025 $'000
The carrying amounts of non-current assets pledged as security are:		
Right-of-use asset vehicles	3,603	2,709
Right-of-use asset computer and office equipment	280	399
Right-of-use asset buildings	714	522
Total assets pledged as security	**4,597**	**3,630**

The Department has secured the right-of-use assets against 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	2025 $'000
Lease interest expense	**315**	**249**

Finance cost includes the interest component of lease liability repayments.

6.4 Cash and cash equivalents

	2026 $'000	2025 $'000
Current		
Cash and cash equivalents	47,596	34,897
Restricted cash and cash equivalents	116,171	98,470
Total current	**163,767**	**133,367**
Balance at end of period	**163,767**	**133,367**

Restricted cash and cash equivalents	Notes	2026 $'000	2025 $'000
Waste Avoidance and Resource Recovery Account	8.7	50,791	45,009
Pilbara Environmental Offsets Fund	8.7	30,806	16,189
Establishing and Maintaining Vegetation Offsets Account		13,393	13,633
Clean Energy Future Fund		8,636	8,636
Environmental Protection IV Cost Recovery Account	8.7	3,571	7,390
Contaminated Sites Management Account	8.7	1,032	773
Royalties for Regions		1,631	2,862
Commonwealth – National Water Grid – Agricultural Areas Dams		1,709	1,709
Other funds		4,602	2,269
Total Restricted cash and cash equivalents		**116,171**	**98,470**

For the purpose of the statement of cash flows, cash and cash equivalents (and restricted cash and cash equivalent) assets comprise of 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.

6.5 Capital commitments

	2026 $'000	2025 $'000
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	7,481	4,946
Later than 1 year and not later than 5 years	11,806	6,947
Total capital commitments	**19,287**	**11,893**



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	2025 *Restated $'000
Financial assets		
Cash and cash equivalents	163,767	133,367
Financial assets at amortised cost[a]	161,531	154,771
Total financial assets	**325,298**	**288,138**
Financial liabilities		
Financial liabilities at amortised cost[b]	17,381	13,922
Total financial liabilities	**17,381**	**13,922**

* Refer to Note 3.5(d) for details of restatement.

(a) The amount of Financial assets at amortised cost excludes the 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.

Waste levy

The Department is responsible for administering and regulating Waste Levy in Western Australia. Liability for Waste Levy is legislated through the *Waste Avoidance and Resource Recovery Act 2007* and the *Waste Avoidance and Resource Recovery Levy Act 2007* and regulated through the Waste Avoidance and Resource Recovery Regulations 2008 and the Waste Avoidance and Resource Recovery Levy Regulations 2008. There may be contingent assets or contingent liabilities arising from it.

7.2.1 Contingent assets

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

Waste levy

The Department conducts investigations on licensed and unlicensed landfill premises and the outcome of such investigations may be that the operator of the premises is liable for the payment of waste levy and applicable penalties. The Department has determined that it is not practicable to estimate the financial effect of these investigations at the end of the reporting period, due to the complex nature of the investigations and the lengthy period of time that may be taken to finalise the investigations.

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

	2026 $'000	2025 $'000
Contingent benefit relating to the potential recovery of an unpaid waste levy	468	-
Contingent benefit relating to the National partnership on recycling infrastructure grant[1]	1,128	-
Total contingent asset	**1,596**	**-**

(1) The benefit was received after year-end.

7.2.2 Contingent liabilities

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

	2026 $'000	2025 $'000
Costs potentially payable in relation contaminated sites for the remediation of a liquid waste treatment facility in agreement with the Water Corporation	628	586
Potential Waste Levy Revenue reversal for the City of Armadale as they filed a retroactive waste levy exemption which is pending DG approval	-	3,689
Total contingent liabilities	**628**	**4,275**

Waste levy

The Waste Avoidance and Resource Recovery Levy Regulations 2008 allows for landfill operators to apply for exemptions in relation to construction materials, which can be granted prospectively and retrospectively. Where applications have been made retrospectively the Department may have a liability in respect of the waste levy previously paid, if they have been compliant with the exemption requirements.

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
Initial application of Australian Accounting Standards	8.2
Key management personnel	8.3
Related parties	8.4
Related bodies	8.5
Affiliated bodies	8.6
Special purpose accounts	8.7
Indian Ocean Territories Account	8.8
Remuneration of auditors	8.9
Contributed equity and reserves	8.10
Supplementary financial information	8.11

8.1 Events occurring after the end of the reporting period

Forgiveness of debts – Environmental Protection (Cost Recovery) Regulation 2021 (Regulations):

(i) Fees charged for proposals – Part 2 – Division 4 – Regulation 15: Interest

As per note 8.11(d), on 24 August 2026 the Director General approved waiving interest fees on outstanding amounts relating to proposals under Part IV of the *Environmental Protection Act 1986*.

(ii) Fees charged for annual compliance fees – Part 2 – Division 4 – Regulation 15: Interest

As per note 8.11(d), on 2 September 2026 the Deputy Director General approved waiving interest fees on outstanding amounts relating to Annual Compliance Fees (ACF) in accordance with Part 2 – Division 3 – Regulation 11 of the Regulations 2011.

8.2 Initial application of Australian Accounting Standards

The following standard is operative for reporting periods ended on 30 June 2026:

- AASB 2026-1 – Amendments to Australia Accounting Standards – Disclosure about Uncertainties in the Financial Statements

There is no material financial impact of the above standard.

8.3 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	2025
$450,001 – $500,000	1	1
$350,001 – $400,000	1	-
$300,001 – $350,000	-	2
$250,001 – $300,000	1	-
$200,001 – $250,000	-	2
$150,001 – $200,000	1	-
$100,001 – $150,000	-	-
$50,001 – $100,000	1	-
$0 – $50,000	1	-
	2026 $'000	**2025 $'000**
Total compensation of senior officers	1,445	1,591

8.4 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 Departments and statutory authorities including related bodies that are included in the whole-of-government consolidated financial statements (i.e. wholly owned public sector entities)
- associates and joint ventures of a wholly owned public sector entity
- the Government Employees Superannuation Board (GESB).

Material transactions with other related parties

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

8.5 Related bodies

The Department currently does not provide any assistance to other agencies which would deem it to be regarded as related bodies.

8.6 Affiliated bodies

The following bodies receive more than half its funding and resources from the Department, but is not subject to operational control by the Department and is therefore considered to be affiliated bodies under the *Financial Management Act 2006*:

	2026 $'000			2025 $'000		
	Funding	Services free of charge	Total assistance	Funding	Services free of charge	Total assistance
Government organisations:						
Cockburn Sound Management Council[a]	465	-	**465**	393	-	**393**
Contaminated Sites Committee	339	-	**339**	359	-	**359**
Environmental Protection Authority	14,513	-	**14,513**	14,605	-	**14,605**
Exmouth Gulf Coordinating Body	318	-	**318**	1,103	-	**1,103**
Keep Australia Beautiful Council (W.A.)	1,202	630	**1,832**	1,243	601	**1,844**
Office of the Appeals Convenor	2,642	-	**2,642**	2,981	-	**2,981**
Warren Donnelly Water Advisory Committee	13	-	**13**	13	-	**13**
Waste Authority	27,851	-	**27,851**	26,266	-	**26,266**
Non-government organisations:						
Geographe Catchment Council[b]	565	-	**565**	798	-	**798**

(a) The 2025 funding has been restated from $27,000 to $393,000.

(b) The Department and Geographe Catchment Council entered into a partnership agreement whereby Geographe Catchment Council provides governance and management support to the Department and the Department provides support and links to the community and on-ground outcomes to achieve water quality improvements in the catchment area.

8.7 Special purpose accounts

Contaminated Sites Management Account[i]

The purpose of the account is to enable investigation or remediation of any site where the state or a public authority (excluding local government) is responsible for remediation. The account also funds the Department's costs of investigation and ensuring compliance with notices.

	2026 $'000	2025 $'000
Balance at start of period	773	524
Receipts	337	277
Payments	(78)	(28)
Balance at end of period	1,032	773

Waste Avoidance and Resource Recovery Account[i]

The purpose of the account is to encourage the conservation of resources and energy through waste reduction and recycling; to promote support and encourage viable alternatives to landfill disposal of waste; and to encourage applied research and the development of appropriate waste management, waste reduction, recycling infrastructure and markets. The account is used to fund nominated programs and other waste management initiatives approved by the Minister for the Environment on the advice of the Waste Authority of Western Australia.

	2026 $'000	2025 $'000
Balance at start of period	45,009	41,352
Receipts	27,851	26,266
Payments	(22,069)	(22,609)
Balance at end of period	50,791	45,009

Pilbara Environmental Offsets Fund[ii]

The purpose of the trust account is to facilitate the coordinated delivery of environmental offset projects which will benefit the environmental values of the Pilbara to counterbalance the residual impacts of activities occurring wholly or partly within the Pilbara for which approvals have been granted.

	2026 $'000	2025 $'000
Balance at start of period	16,189	12,097
Receipts	17,026	6,213
Payments	(2,409)	(2,121)
Balance at end of period	30,806	16,189

Environmental Protection Part IV Cost Recovery Account[ii]

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

	2026 $'000	2025 $'000
Balance at start of period	7,390	13,707
Receipts	13,788	11,674
Payments	(17,607)	(17,991)
Balance at end of period	3,571	7,390

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

(ii) Established under section 16(1)(d) of the *Financial Management Act 2006*

8.8 Indian Ocean Territories Account

Indian Ocean Territories Account

The purpose of the account is to account for Commonwealth funds for service delivery arrangements by the Department to the Indian Ocean Territories.

	2026 $'000	2025 $'000
Balance at start of period	102	120
Receipts	2,737	1,759
Payments	(2,622)	(1,777)
Balance at end of period[a]	217	102

(a) Under the terms of the Service Delivery Arrangement, the Department is to provide a statement of operating and capital expenditure and revenue for the previous financial year to the Commonwealth by 31 August each year.

This notification enables adjustments to biannual payments to be made early in the financial year to take into account any under or overspends against budget estimates from the previous financial year.

8.9 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	2025 $'000
Auditing the accounts, financial statements, controls and key performance indicators	655	478

8.10 Contributed equity and reserves

	2026 $'000	2025 $'000
Contributed equity		
Balance at start of period	222,816	226,243
Contributions by owners		
Capital appropriations	14,645	5,495
Other contributions to owners		
Royalties for Regions Fund	1,646	-
Digital Capability Fund	10,467	5,129
Climate Action Fund	17,424	11,413
Rural Water Planning	-	340
Total contributions by owners	**44,182**	22,377
Distributions to owners		
Transfer to consolidated account	(37,307)	(25,803)
Transfer to other agencies:		
Land transferred to Department of Planning, Lands and Heritage	(2,156)	-
Water Corporation WA	-	(1)
Total distributions to owners	**(39,463)**	(25,804)
Total contributed equity at end of period	**227,535**	222,816
Asset revaluation reserve		
Balance at start of period	182,988	137,075
Changes in asset revaluation surplus:		
Land	39,844	42,238
Buildings	1,733	271
Measurement sites	4,092	3,404
Total net revaluation increment	**45,669**	45,913
Total asset revaluation reserve at end of period	**228,657**	182,988

8.11 Supplementary financial information

(a) Write-offs

During the reporting period, $17,000 (2025: $5,000) was written off the Department's books under the authority of the Director General:

	2026 $'000	2025 $'000
The accountable authority	17	5
The Minister	-	-
The Treasurer	-	-
Total write-offs	**17**	5

(b) Losses through theft, defaults and other causes

	2026 $'000	2025 $'000
Losses of public money, other money and other property through theft or default	9	-
Amounts recovered	(9)	-
Total losses	**-**	-

(c) Gifts of public property

During the financial year under review there were no gifts of public property provided by the Department (2025: Nil).

(d) Forgiveness of debts

Environmental Protection (Cost Recovery) Regulations 2021 (Regulations)

(i) Fees charged for proposals – Part 2 – Division 4 – Regulation 15: Interest

On 1 January 2022, the Department commenced charging proponents fees for proposals assessed under Part IV of the *Environmental Protection Act 1986* in accordance with the Regulations. Part 2 – Division 4 – Regulation 15 provides for a fee to be charged for interest on outstanding amounts payable at the prescribed interest rate, being 3% higher than the cash rate target, as determined and published by the Reserve Bank of Australia, in effect on the 1st day the amount became outstanding.

In accordance with the Regulations, Part 2 – Division 4 – Regulation 13, the Chief Executive Officer (i.e., the Director General) may, on a case by case basis, refund, reduce or waive, in whole or in part, a fee paid or payable under this part if considered appropriate to do so.

On 2 July 2024, the Director General approved the waiving of interest fees on the outstanding amounts for 2022–23 and 2023–24 as the Department did not have the resource capacity to determine the complex interest on the outstanding amounts payable for all invoices issued. Additionally, issuing an invoice to proponents charging interest after such a long delay could potentially put the Department's reputation at risk.

For the same reasons, the Director General approve the waiver of interest fees for 2024–25 on 5 September 2025 and for 2025–26 on 24 August 2026.

(ii) Fees charged for annual compliance fees – Part 2 – Division 4 – Regulation 15: Interest

On 1 July 2023, the Department commenced charging Annual Compliance Fees (ACF) in accordance with Part 2 – Division 3 – Regulation 11 of the Regulations 2021. Part 2 –Division 4 – Regulation 15 provides for a fee to be charged for interest on outstanding amounts payable at the prescribed interest rate, being 3% higher than the cash rate target, as determined and published by the Reserve Bank of Australia, in effect on the 1st day the amount became outstanding.

In accordance with the Regulations Part 2 – Division 4 – Regulation 13, the Chief Executive Officer (i.e., the Director General) may, on a case by case basis, refund, reduce or waive, in whole or in part, a fee paid or payable under this part if considered appropriate to do so.

On 27 August 2024, the Director General approved the waiving of interest fees on the outstanding amounts for 2023–24 as the Department did not have the resource capacity to determine the complex interest on the outstanding amounts payable for all invoices issued. Additionally, issuing an invoice to proponents charging interest after such a long delay could potentially put the Department's reputation at risk.

For the same reasons, the Director General approved the waiver of interest fees for 2024–25 on 5 September 2025, and the Deputy Director General approved the waiver of interest for 2025–26 on 2 September 2026.

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 statements for 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, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the following variance analyses for the:

1. Estimate and actual results for the current year:
   - Total Cost of Services of the estimate for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of $330,798,000), and
   - Total Assets of the estimate for the Statement of financial position (i.e. 1% of $786,489,000).

2. Actual results for the current year and the prior year actual:
   - Total Cost of Services for the previous year for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of $267,562,000); and
   - Total Assets for the previous year for the Statement of financial position (i.e. 1% of $877,460,000).

9.1.1 Statement of comprehensive income variances

	Variance note	Estimate[1] 2026 $'000	Actual 2026 $'000	*Restated Actual 2025 $'000	Variance between actual and estimate $'000	Variance between actual results for 2026 and 2025 $'000
Expenses						
Employee benefits expense		160,658	165,515	152,733	4,857	12,782
Supplies and services		60,213	58,465	54,107	(1,748)	4,358
Depreciation and amortisation expenses		14,995	15,602	13,159	607	2,443
Finance costs		249	315	249	66	66
Accommodation expenses		11,748	11,577	11,004	(171)	573
Grants and subsidies	1, a	73,503	35,685	30,074	(37,818)	5,611
Other expenses		6,932	5,563	6,026	(1,369)	(463)
Net loss on disposal of non-current assets		2,500	1,082	210	(1,418)	872
Total cost of services		330,798	293,804	267,562	(36,994)	26,242
Income						
User charges and fees	2	52,079	45,578	45,550	(6,501)	28
Commonwealth grants	b	17,216	17,802	3,132	586	14,670
Waste levy	3	79,800	89,625	98,262	9,825	(8,637)
Other Income	4, c	11,302	28,550	18,520	17,248	10,030
Total income		160,397	181,555	165,464	21,158	16,091
Net cost of services		**170,401**	**112,249**	**102,098**	**(58,152)**	**10,151**
Income from State Government						
Service appropriation	5	153,230	130,843	127,074	(22,387)	3,769
Income from other public sector entities		3,662	6,369	6,169	2,707	200
Resources received	d	3,276	6,136	1,871	2,860	4,265
Royalties for Regions fund		11,222	9,438	11,636	(1,784)	(2,198)
Total income from State Government		171,390	152,786	146,750	(18,604)	6,036
Surplus for the period		**989**	**40,537**	**44,652**	**39,548**	**(4,115)**
Other comprehensive income						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	45,669	45,913	45,669	(244)
Total other comprehensive income		**-**	**45,669**	**45,913**	**45,669**	**(244)**
Total comprehensive income for the period		**989**	**86,206**	**90,565**	**85,217**	**(4,359)**

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

* Refer to Note 3.5(d) for details of restatement.

Major estimate and actual (2026) variance narratives

1. Grants and subsidies were lower than the estimate by $37.8 million (51.5%) mainly due to grant deferrals relating to the Clean WA Wastepaper and Cardboard Processing, Establishing and Maintaining Vegetation Offsets Account, Pilbara Environmental Offsets Fund, Native Vegetation Rehabilitation Scheme and the Waste Avoidance and Resource Recovery Account grant programs.
2. User charges and fees were lower than the estimate by $6.5 million (12.5%) mainly due to lower than anticipated Environmental Protection Act Part IV Fee revenue.
3. Waste levy revenue was higher than the estimate by $9.8 million (12.3%) mainly due to higher than anticipated landfill volumes due to the delays in commissioning of Waste to Energy Facilities.
4. Other income was higher than the estimate by $17.3 million (152.6%) mainly due to increased payments into the Pilbara Environmental Offsets Fund.
5. Service appropriations were lower than the estimate by $22.4 million (14.6%) mainly due to deferrals of the state funded Clean WA Wastepaper and Cardboard Processing, Native Vegetation Rehabilitation Scheme and Establishing and Maintaining Vegetation Offsets Account grant programs.

Major actual (2026) and comparative (2025) variance narratives

a) Grants and subsidies expense increased by $5.6 million (18.7%) mainly due to higher expenditure for the National Partnership on Recycling Infrastructure and Clean WA Wastepaper and Cardboard Processing grant programs.

b) Commonwealth grants income increased by $14.7 million (468.4%) mainly due to National Partnership on Recycling Infrastructure revenue.

c) Other income increased by $10.0 million (54.2%) mainly due to increased payments into the Pilbara Environmental Offsets Fund.

d) Resources received increased by $4.3 million (228.0%) mainly due to assets received for no consideration from another state government agency.



9.1.2 Statement of financial position variances

	Variance note	Estimate[1] 2026 $'000	Actual 2026 $'000	*Restated Actual 2025 $'000	Variance between actual and estimate $'000	Variance between actual results for 2026 and 2025 $'000
Assets						
Current assets						
Cash and cash equivalents		10,519	47,596	34,897	37,077	12,699
Restricted cash and cash equivalents		68,586	116,171	98,470	47,585	17,701
Receivables		46,962	45,320	46,864	(1,642)	(1,544)
Amounts receivable for services		6,238	6,482	6,238	244	244
Other assets		4,900	6,140	5,462	1,240	678
Total current assets		**137,205**	**221,709**	**191,931**	**84,504**	**29,778**
Non-current assets						
Receivables		5,133	6,640	5,407	1,507	1,233
Amounts receivable for services		107,309	104,908	98,552	(2,401)	6,356
Infrastructure, property, plant and equipment	1, a	478,427	586,116	532,523	107,689	53,593
Right-of-use assets		3,154	4,597	3,630	1,443	967
Intangible assets		55,140	51,904	45,373	(3,236)	6,531
Other assets		121	58	44	(63)	14
Total non-current assets		**649,284**	**754,223**	**685,529**	**104,939**	**68,694**
Total assets		**786,489**	**975,932**	**877,460**	**189,443**	**98,472**
Liabilities						
Current liabilities						
Payables		9,039	12,533	10,115	3,494	2,418
Lease liabilities		1,063	1,336	1,073	273	263
Contract liabilities		2,384	2,486	1,961	102	525
Employee related provisions		27,138	34,694	31,296	7,556	3,398
Other current liabilities		-	23	24	23	(1)
Total current liabilities		**39,624**	**51,072**	**44,469**	**11,448**	**6,603**

9.1.2 Statement of financial position variances (cont'd)

	Variance note	Estimate[1] 2026 $'000	Actual 2026 $'000	*Restated Actual 2025 $'000	Variance between actual and estimate $'000	Variance between actual results for 2026 and 2025 $'000
Non-current liabilities						
Lease liabilities		2,565	3,489	2,710	924	779
Employee related provisions		7,295	8,047	7,882	752	165
Total non-current liabilities		**9,860**	**11,536**	**10,592**	**1,676**	**944**
Total liabilities		**49,484**	**62,608**	**55,061**	**13,124**	**7,547**
Net assets		**737,005**	**913,324**	**822,399**	**176,319**	**90,925**
Equity						
Contributed equity		210,063	227,535	222,816	17,472	4,719
Reserves		136,803	228,657	182,988	91,854	45,669
Accumulated surplus		390,139	457,132	416,595	66,993	40,537
Total equity		**737,005**	**913,324**	**822,399**	**176,319**	**90,925**

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

* Refer to Note 3.5(d) for details of restatement.

Major estimate and actual (2026) variance narratives

1. Infrastructure, property, plant and equipment increased by $107.7 million (22.5%) mainly due to land revaluations and higher than anticipated capital expenditure on infrastructure and other asset investment programs.

Major actual (2026) and comparative (2025) variance narratives

a. Infrastructure, property, plant and equipment increased by $53.6 million (10.1%) mainly due to land revaluations and capital expenditure on infrastructure and other asset investment programs.

9.1.3 Statement of cash flows variances

	Variance note	Estimate[1] 2026 $'000	Actual 2026 $'000	Actual 2025 $'000	Variance between actual and estimate $'000	Variance between actual results for 2026 and 2025 $'000
Cash flows from State Government						
Service appropriations	1	138,235	118,005	112,087	(20,230)	5,918
Capital appropriations	a	15,386	14,645	5,495	(741)	9,150
Holding account drawdown		6,238	6,238	7,753	-	(1,515)
Other contributions by owners	2, b	18,049	29,537	16,882	11,488	12,655
Distributions to owner	3	(33,436)	(37,307)	(25,804)	(3,871)	(11,503)
Royalties for Regions fund	4	14,998	9,438	11,636	(5,560)	(2,198)
Funds from other public sector entities		3,662	6,639	5,505	2,977	1,134
Net cash provided by State Government		**163,132**	**147,195**	**133,554**	**(15,937)**	**13,641**
Cash flows from operating activities						
Payments						
Employee benefits	c	(160,649)	(161,838)	(147,117)	(1,189)	(14,721)
Supplies and services		(58,551)	(54,672)	(54,370)	3,879	(302)
Finance costs		(249)	(317)	(251)	(68)	(66)
Accommodation		(11,964)	(11,331)	(10,939)	633	(392)
Grants and subsidies	5, d	(73,503)	(34,537)	(28,880)	38,966	(5,657)
GST payments on purchases	6	(5,710)	(12,152)	(12,316)	(6,442)	164
Other payments		(6,306)	(5,637)	(4,811)	669	(826)
Receipts						
User charges and fees		52,079	48,389	44,763	(3,690)	3,626
Commonwealth grants	e	17,216	16,603	3,131	(613)	13,472
Waste levy	7, f	79,800	90,549	102,013	10,749	(11,464)
GST receipts on sales		634	926	817	292	109
GST receipts from taxation authority	8	5,086	11,337	10,977	6,251	360
Other receipts	9, g	11,302	26,049	14,683	14,747	11,366
Net cash used in operating activities		**(150,815)**	**(86,631)**	**(82,300)**	**64,184**	**(4,331)**

9.1.3 Statement of cash flows variances (cont'd)

	Variance note	Estimate[1] 2026 $'000	Actual 2026 $'000	Actual 2025 $'000	Variance between actual and estimate $'000	Variance between actual results for 2026 and 2025 $'000
Cash flows from investing activities						
Payments						
Purchase of non-current assets	10, h	(33,993)	(27,556)	(35,113)	6,437	7,557
Net cash used in investing activities		**(33,993)**	**(27,556)**	**(35,113)**	**6,437**	**7,557**
Cash flows from financing activities						
Payments						
Principal elements of lease payments		(1,062)	(1,376)	(1,290)	(314)	(86)
Payments to accrued salaries account		-	(1,232)	(1,155)	(1,232)	(77)
Net cash used in financing activities		**(1,062)**	**(2,608)**	**(2,445)**	**(1,546)**	**(163)**
Net increase/(decrease) in cash and cash equivalents		(22,738)	30,400	13,696	53,138	16,704
Cash and cash equivalents at the beginning of the period		102,723	133,367	119,671	30,644	13,696
Cash and cash equivalents at the end of the period		**79,985**	**163,767**	**133,367**	**83,782**	**30,400**

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

Major estimate and actual (2026) variance narratives

1. Service appropriations were lower than the estimate by $20.2 million (14.6%) mainly due to deferrals of the State funded Clean WA Wastepaper and Cardboard Processing, Native Vegetation Rehabilitation Scheme and Establishing and Maintaining Vegetation Offsets Account grant programs.
2. Other contributions by owners were higher than the estimate by $11.5 million (63.6%) mainly due to higher receipts from the Climate Action Fund and the Digital Capability fund.
3. Distributions to owner were higher than the estimate by $3.9 million (11.6%) mainly due to the return of surplus cash to the Treasury Consolidated Account.
4. Royalties for Regions fund was lower than the estimate by $5.6 million (37.1%) mainly due to deferrals in expenditure and associated funding requirements for Royalties for Regions funded programs.
5. Grants and subsidies were lower than the estimate by $39.0 million (53.0%) mainly due to grant deferrals relating to the Clean WA Wastepaper and Cardboard Processing, Establishing and Maintaining Vegetation Offsets Account, Pilbara Environmental Offsets Fund, Native Vegetation Rehabilitation Scheme and the Waste Avoidance and Resource Recovery Account grant programs.
6. GST payments on purchases were higher than the estimate by $6.4 million (112.8%) mainly due to higher than anticipated goods and services tax paid to suppliers for goods and services rendered and grant payments.
7. Waste levy receipts were higher than the estimate by $10.7 million (13.5%) mainly due to higher than anticipated landfill volumes resulting from delays in commissioning of Waste to Energy facilities.
8. GST receipts from taxation authority were higher than the estimate by $6.3 million (122.9%) mainly due to higher than anticipated goods and services tax paid to suppliers for goods and services rendered and grant payments.
9. Other receipts were higher than the estimate by $14.7 million (130.5%) mainly due to increased payments into the Pilbara Environmental Offsets Fund.
10. Purchase of non-current assets was lower than the estimate by $6.4 million (18.9%) mainly due to deferrals in expenditure on capital projects.

Major actual (2026) and actual (2025) variance narratives

a. Capital appropriations increased by $9.15 million (166.5%) mainly due to higher appropriation received for Environment Online and other Capital programs.
b. Other contributions by owners increased by $12.66 million (75%) mainly due to higher receipts from the Climate Action Fund and the Digital Capability fund.
c. Employee benefits increased by $14.7 million (10.0%) mainly due to increased resourcing across the Department and the impact of the Public Sector Wages Policy.
d. Grants and subsidies increased by $5.7 million (19.6%) mainly due to higher expenditure for the National Partnership on Recycling Infrastructure and Clean WA Wastepaper and Cardboard Processing grant programs.
e. Commonwealth grants increased by $13.5 million (430.3%) mainly due to National Partnership on Recycling Infrastructure revenue.
f. Waste levy decreased by $11.5 million (11.2%) mainly due to lower landfill volumes than the prior year.
g. Other receipts increased by $11.4 million (77.4%) mainly due to increased payments into the Pilbara Environmental Offsets Fund.
h. Purchase of non-current assets decreased by $7.6 million (21.5%) mainly due to lower expenditure on capital projects compared with the prior year.

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, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for key major variances which are more than 10% from their comparative and that variation is more than 1% of Total Administered Income for the following variance analyses for the:

1. Estimate and actual results for the current year (i.e. $100,000).
2. Actual results for the current year and the prior year actual (i.e. $68,000)

	Variance note	Estimate[1] 2026 $'000	Actual 2026 $'000	Actual 2025 $'000	Variance between actual and estimate $'000	Variance between actual results for 2026 and 2025 $'000
Income from administered items						
Income						
For transfer:						
Regulatory fees and other charges[a]	1, a	100	60	68	(40)	(8)
Total administered income		**100**	**60**	**68**	**(40)**	**(8)**
Expenses						
Payments into the consolidated account[a]	2, b	100	60	68	(40)	(8)
Total administered expenses		**100**	**60**	**68**	**(40)**	**(8)**

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

(a) Payments into the consolidated account included water fines collected on behalf of the Water Corporation, and environmental infringement regulatory fees and fines collected on behalf of State Government.

Variance narratives

Major estimate and actual (2026) variance narratives

1. Regulatory fees and other charges were lower than the estimate by $0.040 million (40.0%) mainly due to a decrease in court-imposed penalties during the financial year under review.
2. The variance is explained in the above-mentioned note 1.

Major actual (2026) and actual (2025) variance narratives

a. Regulatory fees and other charges decreased by $0.008 million (11.8%) mainly due to a decrease in court-imposed penalties during the financial year under review.
b. The variance is explained in the above-mentioned note a.



Certification of key performance indicators

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Water and Environmental Regulation's performance and fairly represent the performance of the Department of Water and Environmental Regulation for the financial year ended 30 June 2026.

Sasha Pendal
Acting Director General
7 October 2026

Outcome-based management framework

Government goal – Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.

	Agency outcome	Key effectiveness indicators	Page	Agency services	Key efficiency indicators	Page
Outcome 1	Western Australia's growth and development is supported by the sustainable management of water resources for the long-term benefit of the state	Proportion of stakeholders who perceive the Department to be effectively managing the state's water as a resource for sustainable, productive use	154	1. Water information and advice	Proportion of statutory referrals from decision-making authorities where advice is provided within target timeframes	161
					Average cost per referral assessment	161
					Average cost per water measurement site managed	162
		Proportion of priority growth areas that have a water supply planning strategy	155	2. Water planning, allocation, and optimisation	Average cost per plan, report, or guidance document to support water planning, allocation, and optimisation	163
					Average cost per hour of scientific support for water planning, allocation, and optimisation	164
				3. Water regulation, licensing, and industry governance	Average cost of assessing a water licence application by risk assessment category	165
					Average time taken (days) to assess a licence application by risk assessment category	166
					Average cost of compliance monitoring and enforcement action	167
Outcome 2	Emissions, discharges and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment	Percentage of regulatory compliance activities completed as planned	155	4. Environmental regulation	Average cost per works approval and licence application	168
		Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months	156		Average cost per native vegetation clearing permit application	168
Outcome 3	Development and implementation of strategic policy and legislation that promotes sustainable environmental outcomes	Percentage of advice and recommendations that met Ministerial approval, without the need for significant modification	156	5. Environmental and water policy	Average cost per hour of policy advice and recommendations	169

	Agency outcome	Key effectiveness indicators	Page	Agency services	Key efficiency indicators	Page
Outcome 4	Waste avoided and the recovery of materials from landfill maximised	Percentage of municipal solid waste reported as diverted from landfill through recycling compared to waste strategy target in the Perth metropolitan region	157	6. Waste strategies	Cost of landfill levy compliance as a percentage of landfill levy income collected	170
		Percentage of commercial and industrial waste reported as diverted from landfill through recycling compared to the statewide waste strategy target	157			
		Percentage of construction and demolition waste reported as diverted from landfill through recycling compared to the statewide waste strategy target	158			
Outcome 5	Quality advice to the Environmental Protection Authority (EPA) and Minister for the Environment on significant proposals and environmental issues	The EPA's satisfaction with the Department's environmental impact assessment (EIA) service, during the year, in line with best practice principles of EIA	158	7. Environmental impact assessment services to the EPA	Cost per standardised unit of assessment output	171
		Percentage of project-specific conditions which did not require significant change following the appeal process	159	8. Environmental management services to the EPA	Cost per standardised unit of environmental management services output	172
		Percentage of assessments that met agreed timelines	159			
		The EPA's satisfaction with the Department's provision of environmental management services during the year	160			
Outcome 6	Compliance with Ministerial Statement implementation conditions are monitored effectively	The number of Ministerial Statements audited compared to targets	160	9. Compliance monitoring services to the Minister for the Environment	Average cost per environmental audit completed	173

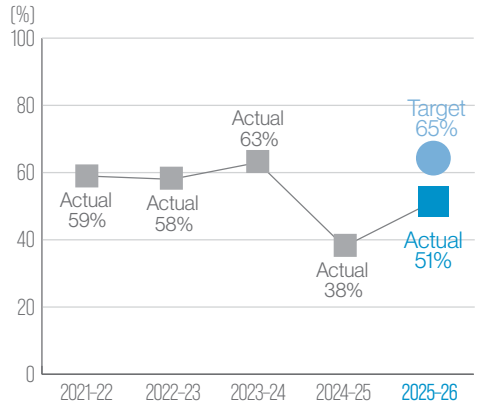
Following the machinery of government changes, the Department of Water, the Department of Environment Regulation, and the Office of the Environmental Protection Authority were amalgamated and formed the Department of Water and Environmental Regulation (the Department) on 1 July 2017. This is the ninth reporting period for the Department post amalgamation.

Results with significant variances of 10% or more compared with the Target and prior year results are explained.

Key effectiveness indicators

Proportion of stakeholders who perceive the Department to be effectively managing the State's water as a resource for sustainable, productive use[a]

(a) The 2025–26 survey results have a confidence interval of ±3.38% at the 95% confidence level, based on a sample of 668 stakeholders from a total valid sample of 3,218. The survey was conducted using a combined online and telephone methodology and stakeholder responses were weighted in line with previous years.



Other survey statistics include:

- population character: stakeholder contacts provided by the Department
- survey fieldwork: 6 August to 19 November 2025
- response rate: 21%
- average survey length: 12.47 minutes
- how sample was selected: online survey distributed via a DWER email address, supplemented by a targeted telephone survey to improve representation and response rates. Responses were weighted to align with the stakeholder database profile and maintain consistency with previous years.

The indicator is based on feedback received from stakeholders with water-related dealings with the Department. It is calculated as the percentage of respondents who rated the Department as "very effective" or "quite effective" in managing the state's water as a resource for sustainable productive use. Other response options included "neither effective nor ineffective", "quite ineffective", "very ineffective" and "don't know".

The stakeholder research program began in 2014 under the former Department of Water and has evolved to include customers and the broader community. This KPI has been tracked consistently since then, providing a long-term view of stakeholder sentiment.

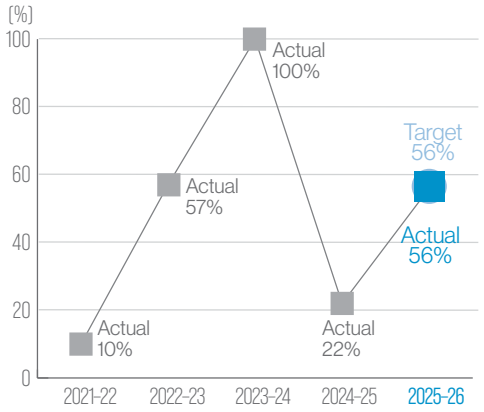
The management of the state's water resources to enable growth and development is a core objective for the Department, and this occurs within the context of ensuring the sustainability of the resources and their dependent environments.

The Department engages a diverse stakeholder base with a range of interests, including industry, local government, community organisations, Aboriginal stakeholders, environmental groups and water users.

Variance analysis

The 2025–26 result of 51% is an increase from 38% in 2024–25, reflecting improved stakeholder perceptions of the Department's effectiveness in managing the state's water resources. Survey results indicate stronger confidence in the Department's leadership, long-term planning and delivery of services for stakeholders with water-related dealings. The result demonstrates a positive improvement from the previous year, although it remains below the 2025–26 target of 65%.

Proportion of priority growth areas that have a water supply planning strategy



'Priority growth areas' refers to a list of projects with strategic significance for the state and public water supply schemes where projected growth in water demand exceeds current water availability. For each priority growth area, the Department, or key stakeholders in collaboration with the Department, develops a water supply plan or strategy to identify current and future water resource and supply options to meet water demand for population growth, industry and other sectors over the long-term. This supports the timely development of water supply options to meet demand in areas of state priority.

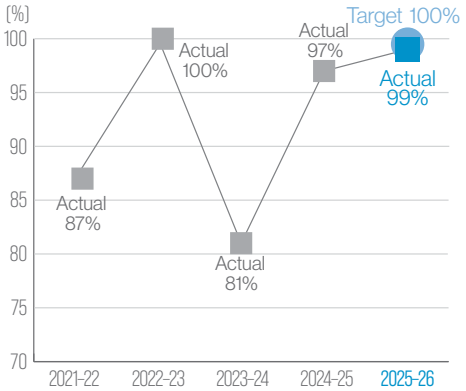
The indicator is calculated as a percentage of the priority growth areas with a water supply planning strategy (or advisory report for key stakeholders) out of the total priority growth areas that the Department has scheduled to undertake project work on over a three-year period. Following the completion of the previous three-year program in 2023–24, the indicator was re-set for a new three-year delivery cycle commencing in 2024–25. The target comprises nine water supply planning projects to be delivered by 2026–27, with three outputs scheduled for completion each year (33% of the total program annually).

The 2025–26 Target was reset at 56% (two outputs were completed in 2024–25 plus the three planned for 2025–26).

Variance analysis

Two outputs were completed in 2024–25 so actual performance (22%) was below the target of 33%. This was due to reprioritisation of water supply planning resources to respond to urgent water supply issues for Pilbara towns and industry. In 2025–26, an additional three outputs were delivered and the target 5 out of the 9 outputs was achieved. In 2026–27 four outputs are scheduled for delivery to achieve the target total of nine water supply planning projects by the end of the three-year cycle.

Percentage of regulatory compliance activities completed as planned



Compliance activities are an integral part of the Department's regulatory work and include promotion, monitoring, and enforcement. Information gathered and assessed through compliance activities is also used to inform and revise both regulation and policy frameworks as well as to inform legislative reform programs.

The Department is a risk-based regulator that focuses its resources to address the areas of greatest risks to public health, the environment and water resources and is responsive to emerging risks and issues.

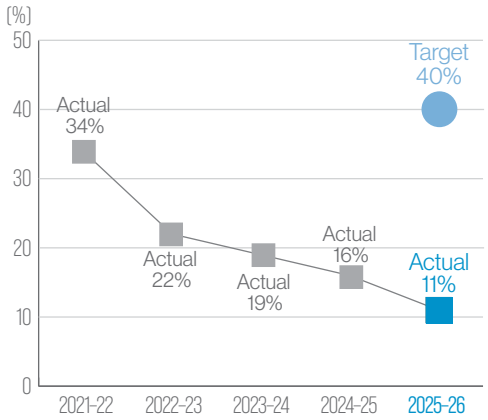
The prescribed premises compliance monitoring program is focused on the assessment of emissions and discharges from premises to ensure they are managed appropriately by the current instrument and relevant legislation. The program identifies premises and targets activities based on a risk assessment informed by environmental and operational risk including type of activity, compliance history and intelligence gathered, including from complaints and incidents.

The waste sector compliance monitoring program assesses compliance at landfills and associated industries with the requirements of the landfill levy.

Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months

Non-compliances identified through inspections undertaken as part of the prescribed premises compliance monitoring program and the waste sector compliance monitoring program are recorded and the length of time taken for these non-compliances to be rectified is tracked.

Non-compliances vary in nature, they may be administrative, technical, or operational. Administrative and technical non-compliances generally pose a low risk to public health, the environment or water resources, whereas operational non-compliances and emissions may pose a higher risk.



Variance analysis

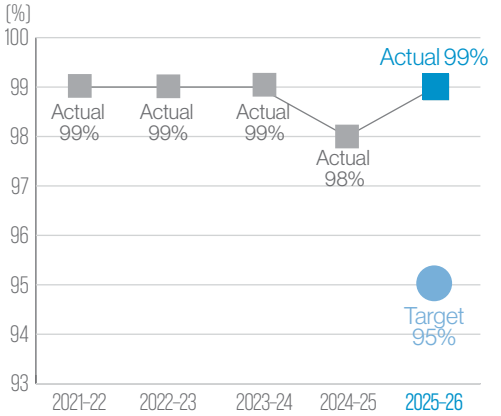
During 2025–26, a total of 294 non-compliances were identified to 30-June-2026 from inspections under the waste sector and the prescribed premises compliance monitoring programs, including a small number of non-compliances carried over from 2024–25 to allow for calculation against the two-month timeframe.

The target of 40% of non-compliances being closed within two calendar months was not achieved, with only 11% of non-compliances being closed within the specified timeframe. There are several reasons for the drop in performance:

- The Department has been improving the robustness of its compliance activities and requiring evidence-based compliance validation from proponents which takes proponents longer to prepare.
- Departmental compliance validation processes may require site visits which further delays the close out of non-compliant matters.
- The resolution of the identified non-compliances is often protracted depending upon the complexity of the non-compliance identified. Compliance issues which relate to outdated infrastructure and poor asset management for example, or which required extended monitoring to verify rectification, can result in protracted resolution timescales.
- A proponent's responsiveness to Departmental direction.

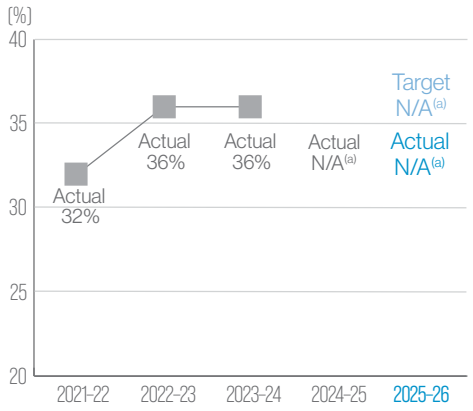
Percentage of advice and recommendations that met Ministerial approval, without the need for significant modification

This indicator seeks to ensure that the advice provided by the Department is consistent with the State Government's policy direction by measuring how well it meets the Minister for Environment's expectations.



Percentage of municipal solid waste reported as diverted from landfill through recycling compared to waste strategy target in the Perth metropolitan region

(a) The Treasurer has given a direction not to report this indicator for 2024–25, 2025–26 and 2026–27. Refer further details below.



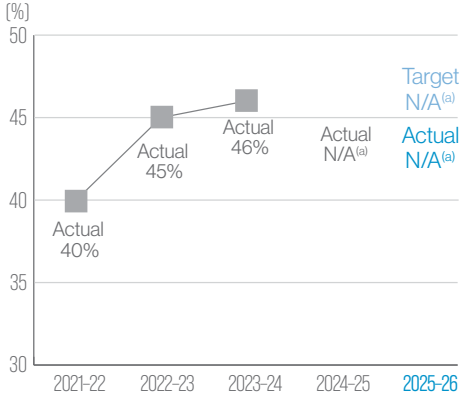
Due to the significant time required to gather the relevant information, 2022–23 data, as reported in Waste and recycling in Western Australia 2022–23, was used to calculate this indicator for 2023–24. From 2021, the data is derived from annual returns submitted under regulation 18C of the Waste Avoidance and Resource Recovery Regulations 2008 and composition data submitted with waste levy returns. Data was sourced from voluntary surveys prior to 2019–20.

Explanation for exemption for reporting against this KPI for 2024–25, 2025–26 and 2026–27

The Department determined during the 2024–25 year that a revision of the current Key Performance Indicators is required. The Department has commenced a comprehensive review of its Output Based Measurement framework during the 2025–26 year to align the KPIs with the Department's current organisational structure, four Ministerial portfolios and strategic direction. This indicator was specifically identified as requiring modification and the Treasurer has given a direction not to report this KPI for the 2024–25, 2025–26 and 2026–27 financial years under section 61(1)(b) of the *Financial Management Act 2006*.

Percentage of commercial and industrial waste reported as diverted from landfill through recycling compared to the statewide waste strategy target

(a) The Treasurer has given a direction not to report this indicator for 2024–25, 2025–26 and 2026–27. Refer further details below.



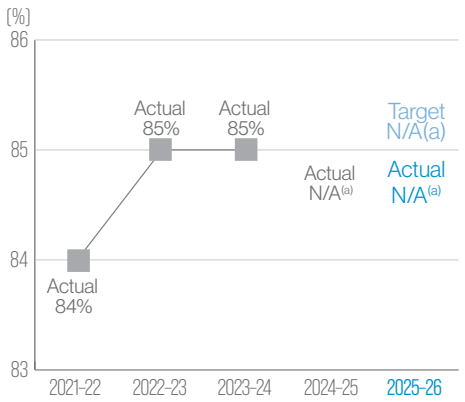
Due to the significant time required to gather the relevant information, 2022–23 data, as reported in Waste and recycling in Western Australia 2022–23, was used to calculate this indicator for 2023–24. From 2021–22, the data is derived from annual returns submitted under regulation 18C of the Waste Avoidance and Resource Recovery Regulations 2008 and composition data submitted with waste levy returns.

Explanation for exemption for reporting against this KPI for 2024–25, 2025–26 and 2026–27

The Department determined during the 2024–25 year that a revision of the current Key Performance Indicators is required. The Department has commenced a comprehensive review of its Output Based Measurement framework during the 2025–26 year to align the KPIs with the Department's current organisational structure, four Ministerial portfolios and strategic direction. This indicator was specifically identified as requiring modification and the Treasurer has given a direction not to report this KPI for the 2024–25, 2025–26 and 2026–27 financial years under section 61(1)(b) of the *Financial Management Act 2006*.

Percentage of construction and demolition waste reported as diverted from landfill through recycling compared to the statewide waste strategy target

(a) The Treasurer has given a direction not to report this indicator for 2024–25, 2025–26 and 2026–27. Refer further details below.



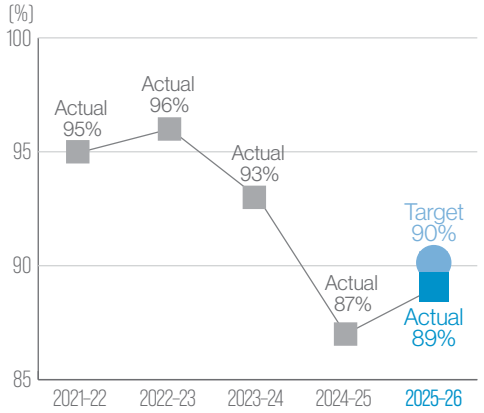
Due to the significant time required to gather the relevant information, 2022–23 data, as reported in Waste and recycling in Western Australia 2022–23, was used to calculate this indicator for 2023–24. From 2021–22, the data is derived from annual returns submitted under regulation 18C of the Waste Avoidance and Resource Recovery Regulations 2008 and composition data submitted with waste levy returns.

Explanation for exemption for reporting against this KPI for 2024–25, 2025–26 and 2026–27

The Department determined during the 2024–25 year that a revision of the current Key Performance Indicators is required. The Department will commence a comprehensive review of its Output Based Measurement framework during the 2025–26 year to align the KPIs with the Department's current organisational structure, three Ministerial portfolios and strategic direction. This indicator was specifically identified as requiring modification and the Treasurer has given a direction not to report this KPI for the 2024–25, 2025–26 and 2026–27 financial years under section 61(1)(b) of the *Financial Management Act 2006*.

The EPA's satisfaction with the Department's environmental impact assessment (EIA) service, during the year, in line with best practice principles of EIA

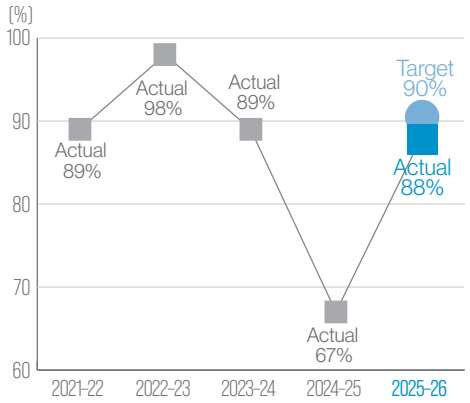
The indicator is determined through surveys of the EPA's members (service recipients) who rate the quality of each service against best practice principles (currently, the International Association for Impact Assessment's Principles of EIA Best Practice).



The Department strives to ensure that all advice provided to the EPA is practical, efficient, rigorous, participative and fit-for-purpose. Based on survey responses received during the year, the EPA considered the EIA services provided by the Department to be of a very high standard.

Percentage of project-specific conditions which did not require significant change following the appeal process

The indicator assists stakeholders in ascertaining the quality of conditions recommended by the Department's EIA services. The Department provides periodic reports to the EPA outlining the results of the appeals process and drawing attention to significant changes to the recommended conditions. This provides an important part of the State Government's expectation of a 'continuous improvement loop' in the appeals process.



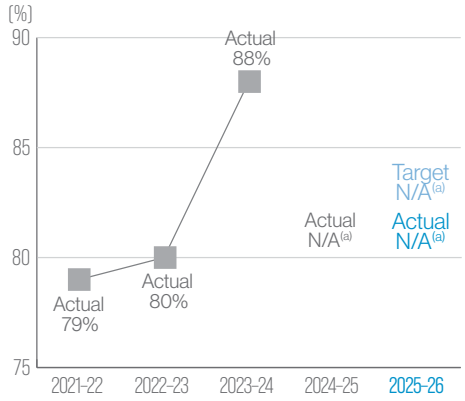
A significant change can be deemed as a substantial change to the form of a condition, the deletion or addition of a new condition, or a substantial change to the outcome or objective specified in a condition. A substantial change to the specified requirements of an environmental management plan or environmental monitoring plan and a change to a prescribed action are determined on a case-by-case basis.

Variance analysis

The 2025–26 Actual result of 88% was slightly below the Budget Target of 90% but represents a significant improvement from the 2024–25 result of 67% and a return to performance levels more consistent with previous years. The 2024–25 result was largely attributable to three planning scheme amendment assessments that required substantial revisions to recommended environmental conditions to align with planning framework requirements.

Percentage of assessments that met agreed timelines

(a) The Treasurer has given a direction not to report this indicator for 2024–25, 2025–26 and 2026–27. Refer further details below.



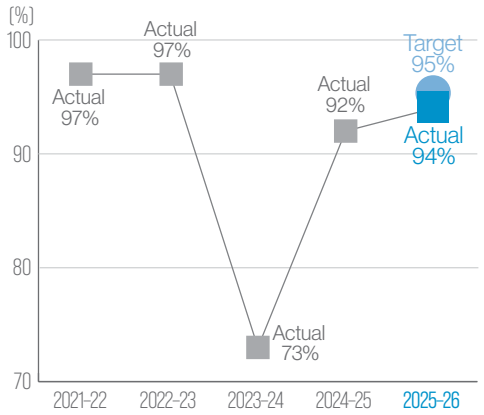
This indicator measures the Department's effectiveness in completing the assessment and providing the assessment report to the Minister in a timely manner. The timeline for an assessment may vary according to the complexity of the project and is usually agreed with the proponent soon after the level of assessment is determined. The assessment timeline is stated in the EPA's Report. The timeline refers to the time between the receipt of the final information (that has been endorsed by the EPA) for the assessment and providing the assessment report to the Minister (12 weeks).

Explanation for exemption for reporting against this KPI for 2024–25, 2025–26 and 2026–27

The Department determined during the 2024–25 year that a revision of the current Key Performance Indicators is required. The Department has commenced a comprehensive review of its Output Based Measurement framework during the 2025–26 year to align the KPIs with the Department's current organisational structure, four Ministerial portfolios and strategic direction. This indicator was specifically identified as requiring modification and the Treasurer has given a direction not to report this KPI for the 2024–25, 2025–26 and 2026–27 financial years under section 61(1)(b) of the *Financial Management Act 2006*.

The EPA's satisfaction with the Department's provision of environmental management services during the year

The level of quality is determined by the EPA with reference to the desirable underlying qualities of good environmental management (EM) advice. The EPA rates the quality of advice on strategic advice, statutory policies or guidelines provided by the Department.

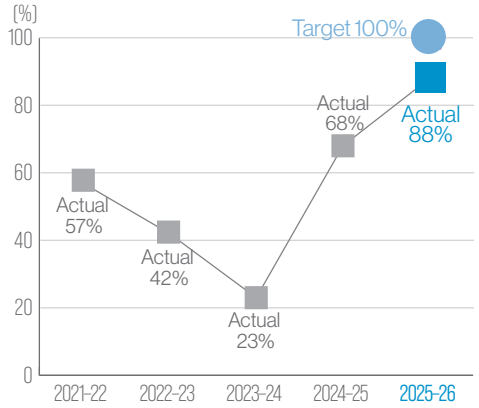


Each EPA member who participates in the relevant decision and is eligible to provide a rating assesses the product on a scale of one to five (poor to excellent). Individual ratings are averaged, combined and proportionally adjusted to a percentage. The final indicator represents the average rating awarded to all environmental management services endorsed by the EPA during the reporting period.

The number of Ministerial Statements audited compared to targets

Compliance monitoring is managed through a structured annual compliance management program. The annual program sets out the number of audits to be undertaken and using a risk-based approach, identifies the Ministerial Statements to be audited.

The Minister imposes conditions on proposals to ensure that they are managed in an environmentally acceptable manner.



Variance analysis

Continued improvement in audit delivery was realised in 2025–26 compared to 2024–25. The variance from 2025–26 Target was due to some staff being focused on resolving several high risk and significant compliance matters.

Key efficiency indicators

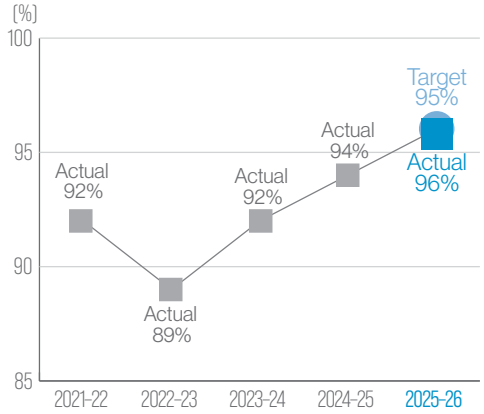
Service 1: Water information and advice

The Department enables investment decisions of regional and state significance through the provision of data and information on the quantity, quality, location of, and demand for, water across the state. The information also underpins policy advice for consideration by State Government and supports other government agencies and stakeholders in their planning for future economic growth, and urban and rural development.

▶ Proportion of statutory referrals from decision-making authorities where advice is provided within target timeframes

Technically proficient, reliable, and timely advice on the state's water resources enables effective decision-making by decision-making authorities (DMAs) that directly supports growth, development, and investment for the long-term benefit of the state. DMAs include the:

- Environmental Protection Authority
- Other State Government agencies
- Local government authorities



This includes advice about water availability; the avoidance, management, and mitigation of impacts on water resources; and the protection of public drinking water sources.

This indicator represents a measure of the Department's timeliness with respect to the provision of advice on various statutory referrals from DMAs. It demonstrates the efficiency with which the Department is meeting statutory timeframes in providing water information and advice.

A statutory referral is a formal request for water advice from a DMA that has a statutory timeframe associated with the provision of that water advice.

This indicator is calculated as a percentage of the total number of statutory referrals from DMAs to the Department for advice that met the 35-business-day timeframe within the period

▶ Average cost per referral assessment

Actual 2021–22 $	Actual 2022–23 $	Actual 2023–24 $	Actual 2024–25 $	**Target 2025–26 $**	**Actual 2025–26 $**
3,716	4,332	4,259	5,182	**4,967**	**4,686**

This measure provides information on the amount of operational expenditure being used for referrals that enable decisions on proposals that support the state's growth and development.

The indicator is relevant to the service because it is a directly attributable operational cost incurred in service delivery to meet the desired outcome.

An assessment is generated from both a formal request for water advice from a DMA or proponent such as under the Better Urban Water Management Framework. The indicator is calculated using the total cost of the water information and advice service divided by the total number of assessments conducted within the period.

Variance analysis

The lower result compared to the prior year is primarily due to an increase in the number of referral assessments completed, more than offset by an increase in resource cost allocations resulting from revised cost allocations.

▶ Average cost per water measurement site managed

Actual 2021–22 $	Actual 2022–23 $	Actual 2023–24 $	Actual 2024–25 $	**Target 2025–26 $**	**Actual 2025–26 $**
6,764	7,414	8,285	8,107	**9,526**	**8,864**

Access to reliable and current information about water resources – quantity and quality – is a core input to decision-making by State Government and water-dependent businesses that enables growth and development of the state.

Stakeholders access water information and data to support investment and business decisions. It also supports accurate water resource management decisions and advice. To service this need, the Department measures or holds water data for more than 116,000 groundwater and surface water field sites, verifies, and stores the data and makes it available as water information.

Regular or periodic field measurements are essential to maintain up-to-date data, and verification, storage and accessibility are essential to make data available as reliable information.

This indicator is calculated by dividing the annual cost of water measurement and water information functions by the number of active operational sites.



The Department undertakes and facilitates water planning, allocation, and optimisation to ensure the sustainable management of water resources for the long term benefit of the State, which relies on good science. This includes planning and allocating water for sustainable productive use, protecting public drinking water sources, and ensuring the sustainability of water resources and their dependent ecosystems.

▶ Average cost per plan, report, or guidance document to support water planning, allocation, and optimisation

Actual 2021–22 $	Actual 2022–23 $	Actual 2023–24 $	Actual 2024–25 $	**Target 2025–26 $**	**Actual 2025–26 $**
268,753	243,074	194,137	259,057	**248,550**	**288,409**

Water resources need to be sustainably managed to achieve sufficient water quantity and quality for current and future needs. Increasingly precise, systematic, and transparent management is produced in science-based water allocation and optimisation plans, reports, and guidance documents. They guide and define management decisions to meet demand and avoid, mitigate, or minimise unsustainable impacts on resources. With this in place sufficient good-quality surface and groundwater will remain an ongoing part of future water supply for economic and population growth and the liveability of towns and cities.

Average cost is calculated by dividing the cost of the services by the total number of the following types of documents or advice produced:

1. Plans
   - Water allocation plan
   - Drinking water source protection plan
   - Statement of response to public submissions.
2. Plans for public comment
   - Water allocation plan for public comment
   - Water source protection plan for public comment.
3. Technical reports
   - Drinking water source protection area assessments
   - Environmental water requirements report, or provisions report
   - Allocation limits methods report.
4. Guidance documents
   - Water quality protection notes and information sheets
   - Local water licensing strategy (e.g. Indigenous Land Use Agreement, allocation statement).
5. Status reports including:
   - Annual or tri-annual compliance Jandakot, and Gnangara compliance reports
   - Water allocation plan evaluations
   - Drinking water source protection reviews
   - State-wide planning reports (e.g., water resources inventory)
   - Pre-planning or implementation phase status reports (e.g., discussion paper, review of allocation limits or components)
   - Communication products (or sets of communication products) (e.g., water availability outlooks, website text, fact sheets).

Variance analysis

The average cost was higher than the prior year and target mainly due to an increase in resource cost allocations and increases in other costs associated with non-operating activities.

▶ Average cost per hour of scientific support for water planning, allocation, and optimisation

Actual 2021–22 $	Actual 2022–23 $	Actual 2023–24 $	Actual 2024–25 $	**Target 2025–26 $**	**Actual 2025–26 $**
185	197	199	218	**204**	**229**

The sustainable management of water resources for the long-term benefit of the state relies on quality and contemporary water science. The indicator will enable judgement about the efficient application of the Department's science capacity.

This indicator shows the average cost of providing scientific support for the achievement of water planning, allocation, and optimisation outcomes.

This indicator is calculated by dividing annual cost of full-time equivalent (FTE) and operational expenses by total hours worked by employees directly supporting scientific outcomes for this service.

Variance analysis

The result was higher than the target mainly due to higher resource cost allocations and increases in the level of amortisation of software and licences costs, as well as a relatively small reduction in the number of scientific support hours delivered. The increase from the prior year is mainly due to higher cost allocations more than offset by a relatively small increase in the number of hours for scientific support.



Responsible, proportional regulation ensures investment, growth and development are underpinned by sustainable management of the State's water resources for the long-term benefit of the state. This service includes the administration of water regulation including licensing and compliance functions. It also includes the management of the legislation governing the operations of water service providers.

▶ Average cost of assessing a water licence application by risk assessment category

Risk Assessment Category	Actual 2021–22 $	Actual 2022–23 $	Actual 2023–24 $	Actual 2024–25 $	**Target 2025–26 $**	**Actual 2025–26 $**
Low risk	3,348	4,018	4,182	4,243	**5,296**	**4,813**
Medium risk	4,464	5,357	5,577	5,657	**7,062**	**6,418**
High risk	5,580	6,697	6,971	7,071	**8,827**	**8,022**

Responsible, proportional regulation gives confidence that Western Australia's water resources are being sustainably managed for the long-term benefit of the state.

Water licensing is the main tool for sharing and allocating the State's water resources. A licence to take water authorises a licensee to take a specified volume of water from a particular water resource and is the principal tool for ensuring sustainable productive use of water in Western Australia. Other licences and permits administered by the Department authorise the construction and alteration of water access infrastructure, such as wells and dams, as well as activities that interfere with the beds and banks of watercourses.

This indicator enables judgement about the costs of the Department's water licence application assessments, within a risk-based assessment framework.

The indicator shows the average cost to assess a licence or permit application by risk category grouping. The indicator includes applications for permits to interfere with bed and banks, licences to construct a well, licences to access water, and renewal of and amendments to existing licences to access water, trades, transfers, and agreements.

The indicator is calculated by dividing the Departmental cost of providing the water licensing service per application risk category, by the total number of licence and permit applications assessed within each risk category, within the period.

Variance analysis

The lower result compared to the target is mainly due to lower cost allocations resulting from revised cost allocations as well as a relatively small increase in the volume of water licence application assessed by risk categories.

The increase in the result from the prior year is primarily due to higher resource cost allocations and increases in the level of amortisation of software supporting the water licence application assessed by risk categories.

▶ Average time taken (days) to assess a licence application by risk assessment category

Risk Assessment Category	Actual 2021-22 (Days)	Actual 2022-23 (Days)	Actual 2023-24 (Days)	Actual 2024-25 (Days)	**Target 2025-26 (Days)**	**Actual 2025-26 (Days)**
Low risk	35	43	58	59	**65**	**57**
Medium risk	52	57	84	63	**75**	**68**
High risk	65	85	92	76	**95**	**78**

Water licences are one of the fundamental assets that support investment decisions in water-dependent industries. Investment decisions by licensees, existing and prospective, are also time-bound and require that applications for access to water are dealt with by the Department in a timely manner.

The Department ensures that the level of assessment effort applied to a water licence application is proportionate to the risk posed should a licence be granted, for example higher-risk licence applications are generally more complex and require more time to assess.

Risk categories for water licence or permit applications guide the level of assessment that is carried out by the Department based on the risk should a licence or permit be granted. Risk categories are defined as low, medium, or high. Primary factors considered when assigning an assessment risk category are the volume of water being requested, how much water is available in the resource where the water is being requested, and potential impact of the proposed water use on other water users and/or the environment, including cumulative impacts.

This indicator enables judgement about the Department's efficiency in decision-making for water licence and permit applications within this risk-based assessment framework.

The indicator shows the average time taken to assess a water licence or permit application by risk category. The indicator includes applications for permits to interfere with bed and banks, licences to construct a well, licences to take water, and renewal of and amendments to existing licences to take water, trades, transfers, and agreements.

The indicator is calculated by dividing the total time taken to assess all water licence and permit applications within each risk category, by the total number of licence and permit applications assessed within each risk category, within the period.

The measurement of assessment timeframes includes 'stop the clock.' When a water licence application assessment process is outside of the Department's control, the time taken during this assessment process is not included when calculating application assessment times. The assessment clock is 'stopped' in these instances.

Variance analysis

The average time taken was lower than targeted, driven by the successful implementation of the water licensing backlog action plan. The results were between 9% and 22% lower than the targets across the three risk categories.

▶ Average cost of compliance monitoring and enforcement action

Actual 2021–22 $	Actual 2022–23 $	Actual 2023–24 $	Actual 2024–25 $	**Target 2025–26 $**	**Actual 2025–26 $**
130	206	344	475	**421**	**306**

The Department relies on water usage information for accurate water resource management advice and decisions. The Department's compliance monitoring of licenced use provides accurate information on actual licenced water use to ensure the sustainable management of water resources for the long-term benefit of the state.

The Department undertakes compliance monitoring and, where appropriate, enforcement action when licenced water use is found to be not in accordance with terms, restrictions, and conditions. Compliance monitoring within a risk-based framework ensures the Department fulfils its legislative requirements, while ensuring efficient and sustainable productive water use.

Investment decisions by licensees, existing and prospective, are time-bound and require that applications for access to water are dealt with by the Department in a timely manner. Water licences are one of the fundamental assets that support investment decisions.

This indicator is calculated using the Departmental cost of compliance and enforcement activities divided by the number of compliance and enforcement actions undertaken by the Department during the year.

The enforcement actions include the following activities undertaken by the Department when licenced water use is found to be inconsistent with the licence terms, restrictions, and conditions:

- educational letters
- licence amendments
- warnings, infringements, or direction notices
- prosecutions

Variance analysis

The lower average cost compared to the target and prior year is mainly due to an increase in the compliance monitoring and enforcement actions associated with an uplift in compliance and enforcement monitoring activities in response to the outcomes of the OAG report Regulation of water licences (published in June 2025).



The Department seeks to prevent, control, and abate activities with the potential to cause pollution or environmental harm. It has adopted a risk-based approach to delivering its regulatory role, which broadly fits into three main functions:

1. approvals and licensing
2. monitoring, audit, and compliance inspections
3. enforcement, including complaint and incident investigation.

- ▶ Average cost per works approval and licence application and
- ▶ Average cost per native vegetation clearing permit application

Efficiency indicator	Actual 2021–22 $	Actual 2022–23 $	Actual 2023–24 $	Actual 2024–25 $	**Target 2025–26 $**	**Actual 2025–26 $**
Average cost per works approval and licence application	55,425	57,660	62,784	69,499	**97,398**	**78,164**
Average cost per native vegetation clearing permit application	30,353	33,764	38,428	38,442	**66,524**	**44,779**

These measures of efficiency were established to reflect the costs per regulatory action for an instrument for the Department's industry regulation and native vegetation regulation functions. These are considered relevant efficiency indicators as they:

- capture the primary regulatory functions of the Department
- measure the amount of resources required to assess and determine an industry regulation instrument and native vegetation instrument
- are of interest to parties paying regulatory fees
- are relevant to the review and determination of the Department's regulatory fees and charges.

The indicators are considered relevant to the service as they can track the efficiency of the assessment of regulatory instruments over time and provide a simple metric for users of the Department's budget statements and annual report.

For works approvals and licences, the indicator is calculated by dividing the total group costs deemed relevant to the agency activity of carrying out and administering the function of works approvals and licences – being applications assessment and decision-making on works approval and licence applications under Part V Division 3 of the as *Environmental Protection Act 1986* – by the number of work approvals, licences, licence renewals and amendments assessed to provide the average cost.

For clearing permit applications, the indicator is calculated using the same method, by dividing the total group costs deemed relevant to the agency activity of carrying out and administering the function of clearing permit applications – being assessment and decision making on clearing permit applications and amendments to clearing permit applications under Part V Division 2 of the *Environmental Protection Act 1986* – by the number of clearing permit applications and amendment applications assessed, to provide the average cost.

Variance analysis

The lower average cost per Works Approval and Licence Application from compared to the target is mainly due to lower resource cost allocations resulting from revised cost allocations with a relatively higher number of Works Approval and Licence Applications decided. The increase compared to the prior year is mainly due to higher cost allocations resulting from additional resources to support compliance and enforcement activities with EP Act Part V activities and Indian Ocean Territories Agreement extension with the Commonwealth to 2025–26, more than offset by an increase in the number of Works Approval and Licence Applications decided.

The lower average cost per native vegetation clearing permit application compared to the target is due to lower resource cost allocations resulting from changed timing of grants expense for offset fund for Recovery, Native Vegetation Rehabilitation Scheme and Establishing and Maintaining Vegetation Offsets programs.

The increase from the prior year is due to higher cost allocations resulting from changed timing of grants expense for offset fund for Recovery, Native Vegetation Rehabilitation Scheme and Establishing and Maintaining Vegetation Offsets programs, more than offset by a relatively small increase in the number of native vegetation clearing permit applications decided during 2025–26.

Develop and implement policies and strategies that promote environmental outcomes

▶ Average cost per hour of policy advice and recommendations

Actual 2021–22 $	Actual 2022–23 $	Actual 2023–24 $	Actual 2024–25 $	**Target 2025–26 $**	**Actual 2025–26 $**
273	328	325	334	**525**	**338**

This measure of efficiency was established to reflect the cost per hour of policy advice. This is considered a relevant efficiency indicator as it:

- captures a significant function of the Department
- measures the amount of resources required to develop and implement policies and strategies
- is of interest as it shows the cost of policy development
- is relevant to the use of funds being expended to develop and implement strategic policy and legislation that promotes sustainable environmental outcomes.

The indicator is relevant to this service as they can track the efficiency of the policy development and implementation over time and provide a simple metric for users of the Department's budget statements and annual report.

The indicator is calculated by totalling the functional group costs associated with agency activity of carrying out and administering the function of providing policy advice and recommendations. The advice and recommendations relate to the development, review and amendment of environmental policy, national policy, primary and subsidiary legislation, and environmental programs, providing advice to the Minister and the State Government in relation to legislation administration. The total number of available FTE hours for the services is divided into the costs to provide an average cost per hour of policy advice and recommendations.

Variance analysis

The lower result compared to target is due to changes in timing of delivery of the Clean Energy Future Fund, Pilbara Environmental Offsets Fund, Murujuga Rock Art Strategy and Climate action and Climate Adaptation initiatives, as well as a relatively small increase in the number of hours (exceeded the target by 9,974 hours).



Waste avoided and the recovery of materials from landfill maximised.

▶ Cost of landfill levy compliance as a percentage of landfill levy income collected

Actual 2021–22 %	Actual 2022–23 %	Actual 2023–24 %	Actual 2024–25 %	**Target 2025–26 %**	**Actual 2025–26 %**
1.87	1.64	1.55	1.19	**1.70**	**1.39**

This measure of efficiency was established to reflect the cost of levy compliance as a percentage of the landfill levy income collected. This is considered a relevant efficiency indicator as it:

- measures the number of resources applied to the waste avoidance strategies and landfill diversion strategies
- is of interest as it shows the cost of managing the waste strategies
- is relevant to the use of funds being expended to develop and implement strategic policy and legislation that promotes sustainable environmental outcomes.

The indicator is relevant to the service as it can track the efficiency of managing waste strategies and provides a simple metric for users of the Department's budget statements and annual report.

The cost of landfill levy compliance as a percentage of landfill levy income collected is determined by totalling those functional group costs deemed relevant to the Department's activity of carrying out and administering the function of providing landfill levy compliance – being the administration of the landfill levy returns, auditing of those returns, processing of exemptions and undertaking inspections at a range of waste facilities, and carrying out unauthorised waste activity investigations. The indicator is calculated by dividing the cost of levy compliance by the amount of landfill levy income collected for the year.

Variance analysis

The lower result compared to the target is due to an increase in landfill levy income resulting from delays to the commissioning of Waste to Energy facilities, increasing the volume of waste to landfill as well as a relatively small decrease in dedicated resource monitoring and enforcing landfill levy compliance activities.

The increase in the result from the prior year is mainly due to updated waste levy volumes reflecting the timing of the diversion of waste to waste-to-energy facilities as well as a relatively small increase in the dedicated resource monitoring and enforcing landfill levy compliance activities.

Conduct, for the EPA, environmental impact assessments of significant proposals and schemes.

▶ Cost per standardised unit of assessment output

Actual 2021–22 $	Actual 2022–23 $	Actual 2023–24 $	Actual 2024–25 $	**Target 2025–26 $**	**Actual 2025–26 $**
45,444	79,177	102,998	79,259	**119,060**	**69,481**

While the variation in assessment complexity is reflected in the level of assessment set, several other factors affect how complex a proposal is to assess. To account for this range in difficulty, each assessment completed is assigned a weighting.

This indicator measures the efficiency of the Department's provision of EIA advice to the EPA rather than the Department's cost per hour. The total assessment complexity is calculated by summing the individual complexities allocated to each assessment according to their inherent characteristics.

The cost per standardised unit of assessment output is calculated by dividing the total cost of assessments (including an allocation of post-approval costs and a portion of costs for policy and administrative support) by the total complexity weighting of assessments completed during the budget year.

Variance analysis

The lower result compared to target and prior year is primarily due to a higher-than-expected assessment output. The Department delivered 406 standardised assessment units compared with a target of 300 units, improving efficiency by distributing assessment and support costs across a larger number of completed assessment units. This outcome was supported by 20 section 38 reports being finalised in 2025–26, the highest number finalised in more than 8 years.

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

▶ Cost per standardised unit of environmental management services output

Actual 2021-22 $	Actual 2022-23 $	Actual 2023-24 $	Actual 2024-25 $	**Target 2025-26 $**	**Actual 2025-26 $**
26,706	26,151	53,172	47,570	**61,879**	**62,148**

Due to the variation in complexity of environmental management services provided, an average cost per piece of advice provided would not fairly represent the Department's efficiency in providing such advice to the EPA. In fact, such a measure could provide a perverse incentive to produce many straightforward pieces of advice rather than tackling more complex issues that are more difficult to investigate. To account for this range in difficulty, each environmental management service completed is assigned a weighting.

This indicator measures the efficiency of the Department's provision of environmental management advice to the EPA rather than the Department's cost per hour.

The cost per standardised unit of environmental management services output is calculated by dividing the total cost of environmental management services (including an allocation of administrative support) by the total complexity weighting of environmental management services endorsed during the period.

Variance analysis

The increase from prior year is primarily due to a reduction in the number of standardised output units delivered. During 2025–26, resources were directed towards the development and delivery of a number of higher-complexity environmental management outputs, including policy, guidance and updates to the EPA's procedure suite. As these outputs require a greater level of effort and specialist input, fewer standardised units were completed during the year, resulting in a higher result.



Service 9: Compliance monitoring services to the Minister

Audit the compliance with conditions set under Ministerial approvals and undertake enforcement action as appropriate.

Compliance monitoring services to the Minister for Environment are provided by a dedicated Assurance directorate within the Department with support from other functions of the Department.

▶ Average cost per environmental audit completed

Actual 2021–22 $	Actual 2022–23 $	Actual 2023–24 $	Actual 2024–25 $	**Target 2025–26 $**	**Actual 2025–26 $**
51,684	148,276	336,373	112,958	**127,469**	**163,319**

The indicator is calculated by dividing the total cost (including an allocation of administrative overheads) allocated to compliance monitoring services by the total number of audits (not including desktop scans) completed during the period.

Variance analysis

The actual result is higher than the target and prior year primarily due to higher resource costs due to the nature of the environmental audits completed. The result was also impacted by a lower amount of environmental audits completed compared to both prior year and target.





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Ministerial directions

▶ Direction to undertake compliance and enforcement audit – battery storage and recycling

In April 2026 the Minister for the Environment directed the Department undertake as a priority a targeted compliance and enforcement audit of premises involved in battery storage, handling, transport, discharge and recycling, and to brief his office on the findings, risks and recommended actions as soon as practicable. The Minister requested specifically that the Department, within its regulatory authority:

1) Conduct a compliance audit of all licensed and unlicensed premises involved in the manufacturing, storage, transfer and recycling of batteries; and

2) Review the adequacy of existing regulatory arrangements under the *Environmental Protection Act 1986* and associated regulations relating to batteries.



Government policy requirements

Unauthorised use of credit cards

The following personal expenditure incurred on the Department's Government Purchasing Cards is disclosed in compliance with Treasurer's Instruction 8 – Requirement 3.2 (ii)

Details	2025–26
The number of instances the Western Australian Government Purchasing Cards has been used for personal purposes	90
The aggregate amount of personal use expenditure for the reporting period	$5,214
The aggregate amount of personal use expenditure settled by a due date	$2,138
The aggregate amount of personal use expenditure settled after the date	$3,076
The aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	-
The number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	-



Board and committee remuneration

All remuneration paid by the Department of Water and Environmental Regulation during 2025–26 to positions on boards and committees is summarised in the table below.

Board/Committee	Name	Position	Term	Remuneration ($)
Cockburn Sound Management Council	Brown, Michael	Member	Full	-
	Campbell, Leyland	Member	Full	-
	Davies, Linda	Member	Full	-
	Doak, Denis	Member	Partial	-
	Duckworth, Kelly	Member	Full	-
	Eva, Phillip	Member	Partial	-
	Fisher, Judith	Chair	Partial	1,373
	Jecks, Dawn	Member	Full	-
	Lowry, Kathleen	Member	Full	-
	Mitchell, Elizabeth	Member	Partial	-
	Phillips, Julia	Member	Full	-
	Polglaze, John	Member	Partial	-
	Theobald, Richard	Member	Full	-
	Tull, Malcolm	Member	Partial	-
	Weeks, Cliff	Chair	Partial	7,711
	Total			**9,084**
Contaminated Sites Committee	Barton, Charmian	Member	Full	8,464
	Brookes, Helen	Member	Partial	7,862
	Bryant, Vanessa	Member	Partial	4,254
	D'Ercole, Ron	Member	Partial	-
	Dodge, Warren	Chair	Partial	72,568
	Goetzmann, Mirella	Member	Partial	-
	McNab, Peter	Chair	Full	19,597
	Zafiropoulos, Peter	Member	Partial	-
	Total			**112,745**

Board/Committee	Name	Position	Term	Remuneration ($)
Environmental Protection Authority	Beck, Hamish	Member	Full	66,677
	Bennett, Jane	Deputy Chair / Member	Full	97,800
	Caddy, David	Member	Full	59,887
	Caple, Karen	Member	Full	61,178
	Carr, Elizabeth	Member	N/A	1,032
	Faulkner, Kelly	Member	Full	60,476
	Flugge, Regina	Member	Partial	18,462
	Harvey, Robert	Member	N/A	4,127
	McIntosh, Lee	Deputy Chair	Partial	111,557
	Mckenzie, Fiona	Member	N/A	8,219
	McLeod, Glen	Member	N/A	3,235
	Pope, Jennifer	Member	N/A	4,887
	Sutton, Anthony	Member	Full	80,771
	Twomey, Luke	Member	Full	60,476
	Walsh, Darren	Chair	Full	418,079
	Total			**1,056,863**
South West Geographe Catchment Council	Batley, Annette	Member	Full	1,038
	Belford, Robin	Member	Full	346
	Bromell, Ross	Member	Partial	1,384
	Cronin, Phillip	Member	Full	2,077
	Ferguson, John	Member	Partial	692
	Hosken, William	Member	Full	-
	McCleery, Peter	Member	Full	2,077
	Oddy, Geoffery	Member	Full	-
	Pursell, Steven	Member	Partial	1,730
	Sharp, Terri	Member	Partial	1,730
	Treasure, Charmaine	Member	Partial	2,077
	Ward, Ianto	Member	Full	1,730
	Weinert, Andrew	Deputy Chair	Full	1,730
	Winton, Victoria	Chair	Full	20,500
	Total			**37,111**

Board and committee remuneration (continued from previous page)

Board/Committee	Name	Position	Term	Remuneration ($)
Warren Donnelly Water Advisory Committee	Batty, Mark	Member	Full	676
	Bellottie, Chontarle	Member	Full	-
	Blakers, Alan	Member	Full	800
	Buegge, Donelle	Chair	Full	3,312
	Cummins, Don	Member	Full	-
	Darin, Jayde	Member	Full	-
	Fry, Dianne	Member	Full	1,763
	Guise, Neil	Member	Full	-
	Mcvee, Craig	Member	Full	-
	Pessotto, Carlo	Member	Full	1,353
	Rey, Alexandra	Member	Full	410
	Winfield, Joel	Member	Full	1,496
	Wren, Brad	Member	Full	2,583
	Total			**12,393**
Waste Authority Committee	Broomhall, Lee	Deputy Chair	Full	38,723
	Byrne, Joshua	Member	Full	32,765
	Carr, Elizabeth	Chair	Full	59,573
	Howlett, Kelly	Member	Full	32,765
	Youe, Timothy	Member	Full	32,765
	Total			**196,591**
Grand Total				**1,424,787**

Compared with 2024–25, the total fees, salaries, superannuation, non-monetary benefits and other benefits for Boards and Committees for the reporting period is presented.

Consultants expenditure

The agency engaged the following consultants in 2025–26 where the actual cost was greater than $50,000 inc GST.

Consultant	Title of project	Amount ($)
ChemCentre	Delithiated Beta Spodumene Project	290,125
Total		**290,125**



Work health and safety and injury management

Our people are critical to delivering our purpose of caring for Country, climate and community. During 2025–26, the Department focused on proactively managing work health and safety risks, supporting employee wellbeing and building organisational capability. This included continued efforts to strengthen psychological health and safety, improve injury prevention and early intervention practices, and support employees and managers through effective injury management and return-to-work processes.

Our work health and safety committees and health and safety representatives continued to play an important role in identifying emerging risks, monitoring workplace safety performance and supporting continuous improvement initiatives across the Department.

During the year, we continued to invest in leader capability and safety awareness, ensuring managers were equipped to meet their obligations and support their teams.

Performance against these measures is summarised in the table on the following page.

Measures		Results	Results 2024–25	Results 2025–26	Targets	Comments towards targets
Number of fatalities		0	0	0	0	The Department had 0 fatalities for the 2025–26 financial year
Incidence of work-related injury or illness		3.41%	1.63%	6.33%	Reduce by 2% per year and 15% by 2033 compared with 2023	Figures show all claims lodged. However, three claims were not accepted, providing a more accurate representation of the organisation's work-related injury and illness profile. The number of actual claims remains low relative to the size of the workforce.
Incidence rate of serious claims with one or more weeks' lost time		2.56%	0.81%	1.58%	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Claims remain low relative to the size of the workforce. The Department continues to focus on targeted risk controls, early intervention and injury management to prevent injuries with potential for extended absences from work.
Incidence rate of claims resulting in permanent impairment		0%	1%	0%	Reduce by 2% per year and 15% by 2033 compared with 2023	No work-related injuries or illnesses were experienced with lasting impacts on an employee's capacity or quality of life.
Incidence rate of work-related respiratory disease		0%	0%	0%	Reduce by 2.5% per year and 20% by 2033 compared with 2023	The Department continues to effectively manage respiratory health risks, with no reported cases of respiratory disease during the reporting period.
Percentage of managers training in work health and safety		94%	90%	74%	Greater than or equal to 80% of cohort trained within last two years	The result reflects the rolling two-year training period. Follow-up activities are planned for the latter part of 2026 to return the target level to above 80%.
Percentage of managers training in injury management		95%	92%	87%	Greater than or equal to 80% of cohort trained within last five years	Training uptake remains consistently high across the Department.
Percentage of workers returned to work on full duties within 13 weeks		99.9%	80%	25%	No target for 13 weeks	The duration of absences from the workplace highlight's the Department's commitment to ensuring workers only return to the work environment when medically fit to do so.
Percentage of workers returned to work on full duties within 26 weeks		99.9%	80%	25%	Greater than or equal to 70% returned to work within 26 weeks	While some workers compensation claims have resulted in extended absences, no claims have resulted in permanent injury.
Agency has a WHS management system that has been independently assessed in the last five years		Yes	Yes	Yes	Yes	Independently assessed in 2022.
Consultative systems	Number of health and safety representatives	12	13	13	No target	Following feedback from workers, a review of health and safety representatives (HSR) needs is underway to ensure representation aligns with work risk profiles. The review is expected to recommend that further HSRs be elected in 2026–27.
	In total	12	11	7		
Who have attended HSR training	Shown as a percentage of workers	1%	1%	1%		
	Shown as a ratio to the number of workplaces occupied by the agency	100%	108%	108%		
Name/s of health and safety committees and sub-committees		• Corporate Work Health and Safety Committee • North West and Mid West Regions Work Health and Safety Sub-Committee • South and South West Regions Work Health Safety Sub-Committee				

WA multicultural policy framework

The Department's *Multicultural plan 2023–2026* sets out tangible actions against three key outcomes:

- a welcoming and inclusive workplace culture
- culturally appropriate services that meet our clients' needs
- engagement with culturally diverse communities.

Guided by the principles and desired outcomes established in the government's Western Australian Multicultural Policy Framework, our multicultural plan outlines our commitment to actions across our policy, programs and service areas. Through these actions, we seek to promote economic, social, cultural, civic and political participation.

Substantive equality

The Department applies the WA Policy Framework for Substantive Equality in the development and delivery of its policies, programs and services. During 2025–26, we continued to identify and reduce barriers to equitable access, with a focus on Aboriginal people, regional communities, people from culturally and linguistically diverse backgrounds, and people with disability.

Key activities during the year included strengthening stakeholder engagement, supporting culturally responsive engagement, improving the accessibility of departmental information and events, and building staff capability in inclusive service delivery. These initiatives complemented actions delivered through the Department's Multicultural Plan, *Disability Access and Inclusion Plan 2024–29*, and other accessibility initiatives, supporting fair, accessible and responsive services.

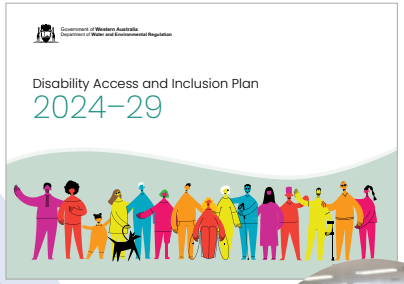
Multicultural policy framework key achievements over the reporting period include:

DCA Diversity Council Australia
Inclusive Employer
2025 – 2026

Achieved Diversity Council Australia (DCA) Inclusive Employer Status in 2025–26 – for the third consecutive year – following participation in the DCA Inclusive Employer Index in September 2025. This is a whole-of-department employee survey used to support our understanding of our workforce and workplace culture and to enable a benchmark against other public and private sector organisations.

Presented a booklet featuring 13 employees and their personal stories: From all the lands on earth we come: A collection of family, cultural and ancestral 'Australian origin stories' kindly shared by DWER employees.





Encouraged employees to celebrate Harmony Week 2026, with a strong focus on participation and events occurring both in Perth and across the regions.

Finalised a new *Multicultural plan 2026–29* to launch in the 2026–27 year and support our ongoing and future strategies





Workforce planning and inclusiveness

During 2025–26, the Department continued to strengthen workforce capability through initiatives focused on leadership development, strategic workforce planning, succession management, workforce mobility and employee engagement. These initiatives support a capable, adaptable workforce aligned with the Department's strategic and operational priorities.

Workforce planning key achievements over the reporting period include:



A new human resources business partnering model

27 Graduate program and learning placements supported

32 senior leaders completing the WELL Leadership Program in 2025 and 76 Level 8 managers commencing in 2026



The Skills Academy, first blended and online learning programs

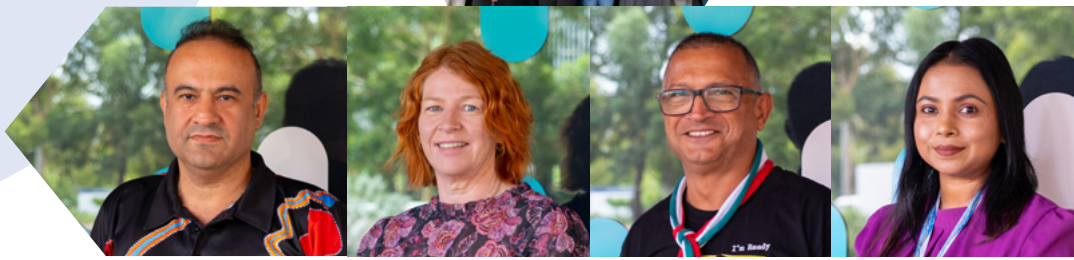
60 mentor–mentee partnerships

Supporting our early career employees with the Youth Outreach Understanding Network Group (YOUNG)









Closing the Gap requirements

During 2025–26, the Department continued to deliver on its commitments under the *National Agreement on Closing the Gap*, contributing to the Priority Reforms through partnerships with Aboriginal organisations, strengthened Aboriginal participation in decision-making, and initiatives to embed Aboriginal knowledge systems across the Department.

A key achievement was the development of the *Caring for Country: 10 Year Transformation Strategy*. The Strategy supports long-term organisational change by strengthening cultural capability, enabling shared decision-making, and embedding Aboriginal worldviews and knowledge systems into the Department's policies, systems and practices. It aligns with the *National Agreement on Closing the Gap* and the WA Government's Aboriginal Empowerment Strategy.


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Other legal requirements

Advertising, Market Research, Polling and Direct Mail Expenditure 2025–26

Expenditure	Organisation	Amount ($)	Total ($)
Advertising	Carat Australia	954,017	
	Acoustics Australia	935	
	Initiative Media Australia	76,503	
	Prosple Pty Ltd	7,650	
	Seek Ltd	30,932	
	Facebook	103,902	
	Google	45,344	
	LinkedIn Ads	2,884	
	State Law Publisher	567	
	Australian Retail Council	201,482	
	Louise Michelle Coghill	24,760	
	Department of Premier Cabinet	437	
	Likeable Creative Pty	33,947	
	Independent and General Media	64,370	**1,547,730**
Market Research	Painted Dog	135,880	
	The Behaviour Architects	83,011	
	Sit Back Solutions	232,211	**451,102**
Polling		-	-
Direct Mail		-	-
GRAND TOTAL			1,998,832

Advertising, market research, polling and direct mail expenditure

In accordance with section 175ZE of the *Electoral Act 1907*, the agency incurred the following expenditure in advertising, market research, polling, direct mail and media advertising.

Disability access and inclusion plan outcomes

We are continuing to progress our *Disability access and inclusion plan 2024–29*. The plan reflects our values and is designed to ensure that people with disability have equitable access to the services and facilities that we provide. The plan is informed by government accessibility standards and provides a strategic framework to ensure we continue to meet our legislative requirements to provide equitable access over seven outcomes. We aim to comply with, and surpass, our obligations under the *Disability Services Act 1993*, *Equal Opportunity Act 1984* and the *Disability Discrimination Act 1992* (Cth).

Key achievements over the reporting period include:

- A Workplace Adjustments Policy and supporting guidelines in June 2026, with communication and implementation activities scheduled to support rollout across the organisation.
- 2026 Disability Confident Recruiter accreditation through the Australian Disability Network.
- Completion of accessibility audits at our Bunbury and Busselton regional offices.
- Incorporation of accessibility considerations in event planning tools and checklists and captured accessibility requirements at the point of registration for staff training and events. Updated training event feedback mechanisms, including evaluation surveys, with specific questions to confirm whether accessibility needs had been met.
- Reviewed and updated our website content and sub-sites (including multiple service pages) to align with Web Content Accessibility Guidelines (WCAG), improving usability and accessibility. An automatic website translation function was also implemented, enabling content to be accessed in more than 100 languages.
- Captioning applied to externally published videos. See, for example DWER Aboriginal artwork – YouTube.

Compliance with public sector standards and ethical codes

In accordance with s.21 of the *Public Sector Management Act 1994*, we comply with standards of merit, equity and probity in relation to human resources activities. No breaches of the Western Australian Public Sector Standards were lodged with the Public Sector Commissioner in 2025–26. We resolved breach applications internally through conciliation within the prescribed timelines.

Recordkeeping plans

During 2025–26, we focused on strengthening information governance by progressing Phase 2 of the Information Classification Policy. This included implementing the Information Asset Register to support consistent classification and management of information assets across the Department. Staff capability was enhanced through completion of mandatory training as follows:

- information classification (90 per cent)
- privacy and responsible information sharing (PRIS) (87 per cent)
- recordkeeping awareness training (89 per cent)
- recordkeeping awareness refresher training (85 per cent).

Our recordkeeping and information governance initiatives also supported implementation of the *Privacy and Responsible Information Sharing Act 2024*, with improved classification, register-based oversight of information assets, strengthened governance controls and high levels of staff training participation helping to facilitate responsible information sharing, while protecting privacy and ensuring appropriate handling of government information.

Freedom of information

In accordance with s.10 of the *Freedom of Information Act 1992* (FOI Act), a person has a right to be given access to documents of an agency subject to, and in accordance with, the FOI Act. During 2025–26, we dealt with 287 valid FOI applications (excluding full transfers). The average time taken to process applications was 79 days. Of the requests, 285 were for non personal information and two were for personal information.

Feedback and complaints

We welcome feedback on our service delivery and respect our customers' rights to complain. We are committed to providing high-quality services to meet our customers' needs, guided by our customer service charter. Feedback and complaints are encouraged through our online forms. There were 83 submissions via the online feedback form between 1 July 2025 and 30 June 2026. The majority of these were directed to Environment Watch and some were referred to other government agencies.

Appendices

Appendix A: Legislation

Legislation administered by the Department of Water and Environmental Regulation as at 30 June 2026

▶ Environment

Carbon Rights Act 2003

Contaminated Sites Act 2003

Environmental Protection Act 1986

Environmental Protection (Landfill) Levy Act 1998

Litter Act 1979

National Environment Protection Council (Western Australia) Act 1996

Waste Avoidance and Resource Recovery Act 2007

Waste Avoidance and Resource Recovery Levy Act 2007

▶ Water

Country Areas Water Supply Act 1947

Metropolitan Arterial Drainage Act 1982

Metropolitan Water Supply, Sewerage, and Drainage Act 1909

Rights in Water and Irrigation Act 1914

Water Agencies (Powers) Act 1984

Water Agencies Restructure (Transitional and Consequential Provisions) Act 1995

Water Corporations Act 1995

Water Efficiency Labelling and Standards Act 2006

Water Resources Legislation Amendment Act 2007

Water Services Act 2012

Waterways Conservation Act 1976

Regulations administered by the Department of Water and Environmental Regulation as at 30 June 2026

Contaminated Sites Regulations 2006

Country Areas Water Supply By-laws 1957

Country Areas Water Supply (Clearing Licence) Regulations 1981

Environmental Protection (Abattoirs) Regulations 2001

Environmental Protection (Abrasive Blasting) Regulations 1998

Environmental Protection (Bilateral Agreements) Regulations 2021

Environmental Protection (Clearing of Native Vegetation) Regulations 2004

Environmental Protection (Concrete Batching and Cement Product Manufacturing) Regulations 1998

Environmental Protection (Controlled Waste) Regulations 2004

Environmental Protection (Cost Recovery) Regulations 2021

Environmental Protection (Diesel and Petrol) Regulations 1999

Environmental Protection (Environmentally Sensitive Areas) Notice 2005

Environmental Protection (Fibre Reinforced Plastics) Regulations 1998

Environmental Protection (Goldfields Residential Area) (Sulfur Dioxide) Regulations 2003

Environmental Protection (Goldfields Residential Areas) (Sulfur Dioxide) Regulations 2003

Environmental Protection (Kwinana) (Atmospheric Wastes) Regulations 1992

Environmental Protection (Metal Coating) Regulations 2001

Environmental Protection (NEPM-NPI) Regulations 1998

Environmental Protection (NEPM-UPM) Regulations 2013

Environmental Protection (Noise) Regulations 1997

Environmental Protection (Packaged Fertiliser) Regulations 2010

Environmental Protection (Petrol) Regulations 1999

Environmental Protection (Plastic Bags) Regulations 2018

Environmental Protection (Prohibited Plastics and Balloons) Regulations 2018

Environmental Protection (Prohibited Plastics) Regulations 2018

Environmental Protection (Recovery of Vapours from the Transfer of Organic Liquids) Regulations 1995

Environmental Protection Regulations 1987

Environmental Protection (Rural Landfill) Regulations 2002

Environmental Protection (Solid Fuel Heater and Firewood) Regulations 2018

Environmental Protection (Unauthorised Discharges) Regulations 2004

Litter Regulations 1981

Metropolitan Water Supply, Sewerage and Drainage By-laws 1981

Waste Avoidance and Resource Recovery (Container Deposit Scheme) Regulations 2019

Waste Avoidance and Resource Recovery (e-waste) Regulations 2024

Waste Avoidance and Resource Recovery Levy Regulations 2008

Waste Avoidance and Resource Recovery Regulations 2008

Water Agencies (Powers) (Entry Warrant) Regulations 2026

Water Agencies (Powers) (Infringements) Regulations 2026

Water Agencies (Water Use) By-laws 2010

Water Corporations (Transitional Provisions) Regulations 2013

Water Services Code of Conduct (Customer Service Standards) 2024

Water Services Code of Practice (Family Violence) 2020

Water Services Coordination (Plumbers Licensing) Regulations 2000

Water Services Licensing (Plumbers Licensing and Plumbing Standards) Regulations 2000

Water Services Regulations 2013

Water Services (Water Corporations Charges) Regulations 2014

Waterways Conservation Regulations 1981

Other subsidiary legislation affecting our activities

For all other subsidiary legislation including bylaws, notices, declarations, proclamations, approvals, exemptions, orders, policy, pollution control areas, vesting orders, irrigation districts, standards and guidelines, please visit www.legislation.wa.gov.au.

Other key legislation affecting our activities

In the performance of our functions, the Department complied with the following laws:

Aboriginal Heritage Act 1972

Auditor General Act 2006

Corruption and Crime Commission Act 2003

Disability Discrimination Act 1992 (Cth)

Disability Services Act 1993

Equal Opportunity Act 1984

Financial Management Act 2006

Freedom of Information Act 1992

Government Employees Housing Act 1964

Industrial Relations Act 1979

National Environmental Protection Council Act 1997 (Cth)

Long Service Leave Act 1958

Minimum Conditions of Employment Act 1993

Native Title Act 1993 (Cth)

Privacy and Responsible Information Sharing Act 2024

Procurement Act 2020

Public Interest Disclosure Act 2003

Public Sector Management Act 1994

Salaries and Allowances Act 1975

State Records Act 2000

Workers' Compensation and Injury Management Act 1981

Work Health and Safety Act 2020

Appendix B: Shortened forms

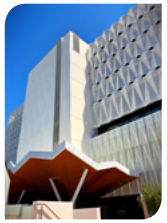
Term	Definition
AWEAG	Aboriginal Water and Environment Advisory Group
C&D	construction and demolition
C&I	commercial and industrial
Contaminated Sites Act	*Contaminated Sites Act 2003*
CWSP	Community Water Supplies Partnership
DBCA	Department of Biodiversity, Conservation and Attractions
DEMIRS	Department of Energy, Mines, Industry Regulation and Safety
Department	Department of Water and Environmental Regulation
DMA	decision-making authority
DPIRD	Department of Primary Industries and Regional Development
DWER	Department of Water and Environmental Regulation

Term	Definition
EIA	environmental impact assessment
EP Act	*Environmental Protection Act 1986*
EPA	Environmental Protection Authority
ERRF	Environmental Revegetation and Rehabilitation Fund
EV	electric vehicle
FOGO	food organics and garden organics
FOI	freedom of information
FOI Act	*Freedom of Information Act 1992*
GL	gigalitres
ha	hectares
JTSI	Department of Jobs, Tourism, Science and Innovation
KABC	Keep Australia Beautiful Council
KPI	key performance indicator

Term	Definition
LGA	local government authority
MAC	Murujuga Aboriginal Corporation
MAR	Mandatory Auditor's Report
MSW	municipal solid waste
RtR	Roads to Reuse
SCWS	Strategic Community Water Supply
SERS	*Sectoral emissions reduction strategy for Western Australia*
WA	Western Australia
WALGA	Western Australia Local Government Association
waste strategy	*Waste Avoidance and Resource Recovery Strategy 2030*
WIR	Water Information Reporting

Contact us

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Joondalup WA 6027

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Joondalup DC
WA 6919

Ph: 08 6364 7000
Fax: 08 6364 7001
info@dwer.wa.gov.au
wa.gov.au/dwer

EPA office

66 St Georges Terrace
Perth WA 6000
(By appointment only)

Ph: 08 6364 7000
info@dwer.wa.gov.au

Regional offices

Swan Avon region



▶ Victoria Park regional office

7 Ellam Street
Victoria Park WA 6100

Ph: 08 6250 8000
ellamreception@dwer.wa.gov.au

▶ Swan measurement office

105 Kew Street
Welshpool WA 6106

Ph: 08 9355 6237
swanavonmeasurement@dwer.wa.gov.au

Kwinana Peel region



▶ Kwinana Peel regional office

107 Breakwater Parade
Mandurah WA 6210

PO Box 332
Mandurah WA 6210

Ph: 08 9550 4222
peel@dwer.wa.gov.au

South West region



▶ Bunbury regional office

71 McCombe Road
Bunbury WA 6230

PO Box 261
Bunbury WA 6231

Ph: 08 9726 4111
bunbury.admin@dwer.wa.gov.au



▶ Geographe Capes district office

Suite 1A/72
Duchess Street
Busselton WA 6280

PO Box 269
Busselton WA 6280

Ph: 08 9781 0111
busselton.admin@dwer.wa.gov.au

▶ Warren Blackwood district office

c/o Department of Biodiversity,
Conservation and Attractions
Brain Street
Manjimup WA 6258

Ph: 08 9726 4111
bunbury.admin@dwer.wa.gov.au

Goldfields region

▶ Kalgoorlie regional office

32 Brookman Street
Kalgoorlie WA 6430
(co-located with Department of Biodiversity, Conservation and Attractions office)

Locked Bag 10
Joondalup DC WA 6919

Ph: 08 9000 1806
info@dwer.wa.gov.au

Mid West Gascoyne region

▶ Geraldton regional office

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Geraldton WA 6530

PO Box 73
Geraldton WA 6531

Ph: 08 9965 7400
midwestgascoyne@dwer.wa.gov.au

▶ Carnarvon regional office

211 Robinson Street
Carnarvon WA 6701

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midwestgascoyne@dwer.wa.gov.au

North West region

▶ Karratha regional office

The Quarter
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Karratha WA 6714

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▶ Kununurra regional office



27 Victoria Highway
Kununurra WA 6743

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kununurra@dwer.wa.gov.au

South Coast region

▶ Albany regional office



5 Bevan Street
Albany WA 6330

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Albany WA 6331

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southcoast@dwer.wa.gov.au

Feedback form

Your feedback on our 2025–26 annual report would be greatly appreciated. We will use your comments to help improve the clarity and presentation of our publications. Thank you for your input.

- Did the report help you understand the Department, its purpose, services and performance?

not at all	not really	somewhat	yes	absolutely

- Did you find the design and presentation functional and effective?

not at all	not really	somewhat	yes	absolutely

- Was the report clear, concise and easy to read?

not at all	not really	somewhat	yes	absolutely

- Did you find the structural format of the report simple and logical?

not at all	not really	somewhat	yes	absolutely

Please return completed feedback forms to:

Email: info@dwer.wa.gov.au

or

Mail to:
Corporate Communications
Department of Water and Environmental Regulation
Locked Bag 10, Joondalup DC WA 6919



Department of Water and Environmental Regulation

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