

Part 6

Education and Training

Introduction

The Education and Training portfolio delivers and regulates education for Western Australian students. This includes the early childhood education and care sector, primary and secondary schools in the government and non-government school sectors, and the TAFE sector. The portfolio ensures that all students across Western Australia have access to a quality education for a bright future, developing a skilled workforce that meets the State's economic and community needs.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Education		
– Total Cost of Services.....	7,337,496	7,687,219
– Asset Investment Program	584,544	668,889
Training and Workforce Development		
– Total Cost of Services.....	1,008,997	1,060,122
– Asset Investment Program	46,205	70,512
TAFE Colleges		
– Asset Investment Program	18,969	13,036
Building and Construction Industry Training Board		
– Asset Investment Program	500	500

Ministerial Responsibilities

Minister	Agency	Services
Minister for Education; Early Childhood; Preventative Health; Wheatbelt Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	Education	<ol style="list-style-type: none"> 1. Public Primary Education 2. Public Secondary Education 3. Regulation and Non-Government Sector Assistance 4. Support to the School Curriculum and Standards Authority
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara	Training and Workforce Development	<ol style="list-style-type: none"> 1. Vocational Education and Training Workforce Planning and Policy Development 2. Jobs and Skills Centre Services 3. Skilled Migration, Including Overseas Qualification Assessment 4. Apprenticeship and Traineeship Administration and Regulation 5. Procurement of Training 6. Recruitment and Management of International Students 7. Services to TAFE Colleges 8. Regulatory Services to Registered Training Organisations
Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara	TAFE Colleges	n.a.
	Building and Construction Industry Training Board	n.a.

Division 23 **Education**

Part 6 Education and Training

Appropriations, Expenses and Cash Assets

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
DELIVERY OF SERVICES							
Item 64 Net amount appropriated to deliver services	4,951,677	5,174,492	5,515,533	5,921,242	5,834,688	5,966,878	6,108,460
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,963	2,033	2,105	2,172	2,223	2,276	2,329
Total appropriations provided to deliver services	4,953,640	5,176,525	5,517,638	5,923,414	5,836,911	5,969,154	6,110,789
ADMINISTERED TRANSACTIONS							
Item 65 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	563,817	497,984	587,512	528,961	550,064	565,705	581,605
CAPITAL							
Item 138 Capital Appropriation	539,655	513,138	504,911	546,115	407,614	289,072	242,679
TOTAL APPROPRIATIONS	6,057,112	6,187,647	6,610,061	6,998,490	6,794,589	6,823,931	6,935,073
EXPENSES							
Total Cost of Services	6,666,892	6,833,203	7,337,496	7,687,219	7,726,252	7,932,344	8,133,101
Net Cost of Services ^(a)	5,032,575	5,212,935	5,608,949	5,881,983	5,851,537	6,005,508	6,137,253
CASH ASSETS ^(b)	610,189	635,510	559,606	614,918	603,956	602,753	592,973

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Election Commitments					
Administration of the 2025 Western Australian Student Assistance Payment....	4,797	758	-	-	-
Boosting Before and After School Care in Schools	-	457	502	514	527
Country Week Assistance Program.....	-	1,857	1,949	2,046	2,148
Expanding Four Year-Old Kindergarten	-	1,443	4,377	5,554	5,563
New Schools and Maintenance Vision (Major Upgrades).....	-	1,500	1,500	-	-
New Schools and Maintenance Vision (New Schools)	-	400	-	-	-
School Breakfast Program Expansion.....	-	3,917	8,023	8,126	8,417
Small Commitments	-	32,802	-	-	-
Supporting School Canteens.....	-	2,485	2,497	2,505	2,513

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
New Initiatives					
Business Case Development - Early Childhood Education	1,186	-	-	-	-
Camp Discount for Schools	(509)	-	-	-	-
Commonwealth Government - Better and Fairer Schools Agreement.....	33,065	130,353	170,266	176,347	182,813
Commonwealth Government Grants	2,729	3,525	1,741	998	371
Community Use of School Sporting Facilities.....	2,000	8,000	-	-	-
East Perth Primary School	4,217	-	-	-	-
Free Venue Entry for VacSwim Program.....	960	-	-	-	-
Increased Clothing Allowance	9,473	-	-	-	-
Madalah Scholarship Pilot.....	83	172	176	181	185
Other State Grants	420	100	-	-	-
Ongoing Initiatives					
Adjustments to Commonwealth Government Grants	12,595	7,249	5,062	4,451	6,153
Adjustments to State Grants.....	197	38	-	-	-
Growth Funding - Student Enrolment and Cost Growth Forecast	89,035	151,980	152,686	157,791	160,820
Maintenance and Minor Works	70,190	40,375	11,027	4,151	4,333
Other					
2025-26 Tariffs, Fees and Charges.....	(360)	(563)	(1,429)	(2,054)	(1,791)
Actuarial Movement in Leave Liability	(56,794)	8,639	966	(3,809)	(2,087)
Casual Long Service Leave.....	3,682	5,246	2,827	240	-
Education Partnerships and Sponsorships.....	1,865	3,015	3,003	4,340	1,531
Government Regional Officer Housing	10,975	11,542	11,558	11,911	11,869
Non-Government Human Services Sector Indexation	519	679	752	809	1,022
Other Leasing Update	(488)	(275)	(293)	(15)	151
Other Revenue Adjustment	140	142	157	174	190
Public Sector Wages Policy.....	259,902	275,126	314,571	324,534	334,474
Revision to Low Interest Loan Scheme	4,867	4,117	3,046	5,233	6,811
RiskCover Fund Insurance Premiums.....	-	60,908	-	-	-
Salaries and Allowances Tribunal	72	71	73	75	64
Staff Relocation Cost.....	13,745	-	-	-	-
State Fleet Updates.....	(10)	20	34	43	(1)
Uncharged Leave Expenses in Schools.....	65,392	-	-	-	-

Significant Initiatives

Election Commitments

1. The second round of the Western Australian Student Assistance Payment provides \$82.3 million in cost of living relief for out-of-pocket school expenses for families. An additional \$5.6 million has been allocated to the Department for customer service, claim support and an information campaign.
2. The Government will invest \$2 million over 2025-26 to 2028-29 to establish centralised support for public schools to engage and manage outside school hours care (OSHC) services, in addition to \$10 million for delivery of infrastructure in support of OSHC facilities.
3. To support regional students from public and non-government schools across Western Australia to attend Country Week events, \$8 million has been allocated over four years.
4. As part of the Government's \$33.8 million investment to trial full-time Kindergarten at 10 pilot sites, the Department has been allocated \$16.9 million in recurrent funding over four years and \$4.5 million for infrastructure upgrades.
5. Through the New Schools and Maintenance Vision, \$3 million has been allocated to progress the planning for upgrading existing schools.
6. \$400,000 has been allocated to progress planning work for a proposed new primary school in Mount Lawley and a proposed new secondary school in Dawesville.
7. The Government will invest \$37.2 million over 2025-26 to 2029-30 to expand the School Breakfast Program for eligible public and non-government schools to provide free breakfasts five days a week at more than 650 sites.

8. The Department has been allocated \$32.8 million to support minor works and non-infrastructure projects at over 500 public and non-government schools and community kindergartens. Projects include classroom refurbishments, oval and playground upgrades and the purchase of equipment and resources.
9. \$10 million has been allocated to enhance Western Australian public school canteens, improving access to healthy and affordable lunches for students.

New Initiatives

10. The Commonwealth and State Governments are investing approximately \$1.6 billion in additional total combined funding into Western Australia's public school system over 2025 to 2029 under the Better and Fairer Schools Agreement, to fully fund Western Australia's public school system at 100% of the Schooling Resource Standard by 2026.
11. The clothing allowance provided through the Secondary Assistance Scheme has been increased in the 2024-25 financial year, providing cost of living relief totalling \$9.5 million for eligible Western Australian families with secondary students.
12. The Community Use of School Sporting Facilities Program will enable increased community use of public school sporting facilities, helping to build community relationships, strengthen schools' position as community hubs, improve school facilities and alleviate demand pressure on facilities currently used for training and competitions. Grants funding of \$10 million across 2024-25 and 2025-26 has been approved to run the program.

Ongoing initiatives

Growth Funding - Student Enrolment and Cost Growth Forecast

13. Western Australia is experiencing consistent student enrolment growth throughout the State as well as significant increases in the number of students with disability. More than \$700 million has been allocated over the period 2024-25 to 2028-29 following increases reflected in the Semester 1, 2025 student census and updated projections.

Infrastructure

14. Planning and early works are underway for the delivery of a new inner-city primary school in East Perth to meet growing community requirements.
15. Ensuring all school sites and facilities are safe and maintained to the appropriate standard is a priority, and additional funding has been allocated for maintenance and minor works at sites throughout Western Australia.

Other

Public Sector Wages Policy

16. During 2024-25 a number of enterprise bargaining agreements were negotiated and finalised, including the School Education Act (Teachers and Administration) industrial agreement. This will increase wages for public school teachers, address workload issues, enhance career pathways, and attract more quality teachers to regional and remote areas.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Ministers, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	School students across Western Australia have access to high quality education.	1. Public Primary Education 2. Public Secondary Education 3. Regulation and Non-Government Sector Assistance 4. Support to the School Curriculum and Standards Authority

Service Summary

Expense	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Primary Education.....	3,859,665	3,922,305	4,232,071	4,419,444	4,411,557	4,514,343	4,612,292
2. Public Secondary Education.....	2,664,649	2,752,994	2,953,136	3,114,710	3,176,669	3,284,036	3,387,149
3. Regulation and Non-Government Sector Assistance ^(a)	97,126	100,226	97,930	89,172	79,567	79,818	82,417
4. Support to the School Curriculum and Standards Authority	45,452	57,678	54,359	63,893	58,459	54,147	51,243
Total Cost of Services.....	6,666,892	6,833,203	7,337,496	7,687,219	7,726,252	7,932,344	8,133,101

(a) The Total Cost of Service for Regulation and Non-Government Sector Assistance is lower across 2025-26 to 2027-29, primarily due to the end of the current National Preschool Reform Agreement in 2025. Once a new Agreement is signed, the Total Cost of Service from 2025-26 will be revised.

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: School students across Western Australia have access to high quality education: ^(b)					
Rate of participation in education (proportion of persons aged 15 to 17 years in some form of education).....	93.2%	94%	93.2%	94%	
Retention in public schooling (proportion of Year 7 public school cohort studying in Year 12).....	74.4%	76%	76.1%	77%	
Western Australian Certificate of Education achievement rate by Year 12 public school students	82.5%	83%	81.3%	83%	
Year 3 public school students achieving Strong or Exceeding proficiency levels in:					
Reading	60.5%	61%	59.8%	61%	
Numeracy	59.8%	60%	58.5%	60%	
Year 5 public school students achieving Strong or Exceeding proficiency levels in:					
Reading	67.9%	68%	65.2%	68%	
Numeracy	63.1%	64%	63.5%	64%	
Year 7 public school students achieving Strong or Exceeding proficiency levels in:					
Reading	60.2%	61%	58.9%	61%	
Numeracy	60.7%	61%	60.5%	61%	
Year 9 public school students achieving Strong or Exceeding proficiency levels in:					
Reading	61.7%	62%	63.8%	64%	
Numeracy	62.6%	63%	63.5%	64%	

(a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.

(b) The 2025-26 Budget Targets are based on the higher of the 2023-24 Actuals and 2024-25 Estimated Actuals and rounded up to the next integer.

Services and Key Efficiency Indicators

1. Public Primary Education ^(a)

This service provides access to education in public schools for persons aged generally from four years and six months to 11 years and six months.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	3,859,665	3,922,305	4,232,071	4,419,444	1
Less Income	968,328	959,963	1,020,564	1,060,888	2
Net Cost of Service	2,891,337	2,962,342	3,211,507	3,358,556	
Employees (Full-Time Equivalents)	27,068	27,542	27,700	28,438	
Efficiency Indicator					
Cost per student full-time equivalents (primary)	\$19,592	\$19,769	\$21,321	\$22,163	1

(a) The 2024-25 Budget and 2023-24 Actual have been restated to reflect a change in the reporting of Home Education from Services 1 and 2, now reported in Service 3.

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service and cost per student in the 2025-26 Budget Target, compared to previous years, is primarily due to higher Commonwealth Government contributions for reforms in Western Australian public schools under the new Better and Fairer Schools Agreement, as well as salary increases and additional staff benefits in line with the updated Enterprise Bargaining Agreements (EBAs), and growing student enrolments in public primary schools including those requiring extra support and specialist services.

The increase is partially offset by a reduction in expenditure for all jurisdictions, including Western Australia, for Commonwealth Government-funded preschool services, due to the end of the current National Preschool Reform Agreement in December 2025. Preschool funding is an ongoing commitment of the Commonwealth Government, with future allocations from 2026 to be confirmed once new funding arrangements are agreed.

2. Income is increasing year by year, primarily reflecting increased Commonwealth Government funding under the new Better and Fairer Schools Agreement.

2. Public Secondary Education ^(a)

This service provides access to education in public schools for persons aged generally from 11 years and six months. It includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a public school.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	2,664,649	2,752,994	2,953,136	3,114,710	1
Less Income	612,801	612,953	658,296	695,362	2
Net Cost of Service	2,051,848	2,140,041	2,294,840	2,419,348	
Employees (Full-Time Equivalents)	16,950	17,321	17,386	17,844	
Efficiency Indicator					
Cost per student full-time equivalents (secondary)	\$22,586	\$22,918	\$24,386	\$25,261	1

(a) The 2024-25 Budget and 2023-24 Actual have been restated to reflect a change in the reporting of Home Education from Services 1 and 2, now reported in Service 3.

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Budget Target, compared to previous years, is primarily due to a higher Commonwealth Government contribution for reforms in Western Australian public schools under the new Better and Fairer Schools Agreement, as well as salary increases and additional staff benefits in line with the updated EBAs, and growing student enrolments in public secondary schools including those requiring extra support and specialist services.
2. Income is increasing year by year, primarily reflecting increased Commonwealth Government funding under the new Better and Fairer Schools Agreement.

3. Regulation and Non-Government Sector Assistance

This service provides regulatory and assistance services, as required by legislation or government policy, to support provision of quality services by non-government schools, universities and teachers across all Western Australian schools. It also includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a non-government school.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	97,126	100,226	97,930	89,172	1
Less Income	49,898	41,975	42,156	35,559	2
Net Cost of Service ^(a)	47,228	58,251	55,774	53,613	
Employees (Full-Time Equivalents) ^(a)	245	259	251	265	
Efficiency Indicators					
Cost of non-government school regulatory services per non-government school	\$6,215	\$7,528	\$7,007	\$7,136	3
Cost of teacher regulatory services per teacher	\$94	\$111	\$121	\$124	4

(a) The 2024-25 Budget and 2023-24 Actual have been restated to reflect a change in the reporting of Home Education from Services 1 and 2, now reported in Service 3.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is lower, relative to the earlier years, mainly reflecting a reduction in expenditure for all jurisdictions including Western Australia for Commonwealth Government-funded preschool services delivered by the non-government sector due to the end of the current National Preschool Reform Agreement in December 2025. Preschool funding is an ongoing commitment of the Commonwealth Government, with future allocations from 2026 to be confirmed once new funding arrangements are agreed.
2. The 2024-25 Budget, the 2024-25 Estimated Actual and the 2025-26 Budget Target are lower compared to the 2023-24 Actual, due to a one-off accounting adjustment in 2023-24 for the remaining liability associated with the completed Universal Access National Partnership Agreement. The lower 2025-26 Budget Target also reflects the end of the current National Preschool Reform Agreement in December 2025, with future allocations from 2026 to be confirmed once new funding arrangements are agreed.
3. The 2023-24 Actual was lower compared to the 2024-25 Estimated Actual and the 2025-26 Budget Target due to lower than expected operational costs.
4. The 2024-25 Budget, the 2024-25 Estimated Actual and the 2025-26 Budget Target are higher relative to the 2023-24 Actual, primarily due to increased activity due to a cyclical peak in the renewal of teacher registration.

4. Support to the School Curriculum and Standards Authority

This service provides resources to the School Curriculum and Standards Authority to assist it to perform its statutory functions under the *School Curriculum and Standards Authority Act 1997*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	45,452	57,678	54,359	63,893	1
Less Income	3,290	5,377	7,531	13,427	2
Net Cost of Service	42,162	52,301	46,828	50,466	
Employees (Full-Time Equivalents)	177	198	188	195	1
Efficiency Indicator					
Cost per student of support to the School Curriculum and Standards Authority	\$88	\$110	\$101	\$119	1

Explanation of Significant Movements

(Notes)

1. The movements are primarily related to the phased implementation of the Australian Curriculum Version 9.0 in Western Australian schools. In addition, the 2024-25 Estimated Actual and the 2025-26 Budget include an additional allocation to support the rollout in Western Australia of the national schools Unique Student Identifier for each student undertaking schooling in Australia.
2. The increase in the 2025-26 Budget Target relative to the 2024-25 Budget is due to the continued expansion of the International Education Program and increased Commonwealth Government funding under the new Better and Fairer Schools Agreement.

Asset Investment Program

1. The Department's planned Asset Investment Program in 2025-26 totals \$668.9 million. This significant capital investment will deliver new and improved educational facilities to meet enrolment growth, upgrade ageing infrastructure and enhance educational opportunities for public school students across the State.

Election Commitments

2. The Government has committed to invest in a \$789.6 million infrastructure program to build new public schools, plan for future schools and undertake upgrades, comprising the following initiatives.
3. \$130 million has been funded to construct a new secondary school in Brabham, and \$800,000 to commence planning for a new secondary school in Alkimos, and a proposed new secondary school for the Dawesville catchment area.
4. The Government has committed to open new primary schools, including Eglinton, Yanchep, Treeby and Vasse (2028), Byford and Anketell (2029), and Brabham (2030). Planning will also commence for a new primary school in Mount Lawley.
5. A significant commitment of \$316 million has been made to undertake major upgrades at 17 primary and secondary schools and education support centres.
 - 5.1. Planning will commence to progress these projects, including:
 - 5.1.1. Belridge Secondary College;
 - 5.1.2. Byford Primary School;
 - 5.1.3. Champion Bay Senior High School;
 - 5.1.4. Como Secondary College - Stage 1 Redevelopment;

- 5.1.5. Cowaramup Primary School;
- 5.1.6. Eastern Hills Senior High School;
- 5.1.7. Geraldton Senior High School;
- 5.1.8. Glen Forrest Primary School;
- 5.1.9. Greenwood College;
- 5.1.10. Hampton Senior High School;
- 5.1.11. Karrinyup Primary School;
- 5.1.12. Kinross College;
- 5.1.13. North Albany Senior High School;
- 5.1.14. Ocean Reef Senior High School;
- 5.1.15. O'Connor Primary School;
- 5.1.16. Spencer Park Education Support Redevelopment; and
- 5.1.17. Woodvale Secondary College.

5.2. A new rolling program of \$50 million per annum investment will be committed to continue the upgrade of schools.

- 6. Over 2025-26 to 2028-29, the Government has committed \$83.1 million to undertake minor works at 61 schools, with the first tranche of funding (\$42 million) provided as part of the 2025-26 Budget. This will include upgrades to classrooms, student services, sporting facilities and play spaces, and installing new shade structures.
 - 6.1. From 2029-30, \$25 million per annum will also be provided to continue ongoing investment in schools.
- 7. The Government has committed \$89.1 million for the installation of new air-conditioning at 45 schools, with \$43.3 million to be invested over 2025-26 and 2027-28 for the first tranche of works.
- 8. The Government has committed to boosting out of school hours care services by investing \$10 million in upgrades at schools.
- 9. The Government has invested \$4.5 million in infrastructure upgrades, as part of its commitment to trial full-time kindergarten at 10 pilot sites.

Other Spending

- 10. To respond to growth in student enrolments, new primary schools are being planned or are in construction in Wellard, Wungong, Alkimos, Banksia Grove, Piara Waters and East Perth.
- 11. Planning and construction continue at schools receiving additions and improvements, including Byford Secondary College, Caversham Primary School, Greenwood College, Harrisdale Primary School, Mount Hawthorn Education Support Centre, Piara Waters Senior High School, Roebourne District High School, Springfield Primary School, Waggrakine Primary School and Wanneroo Secondary College.
- 12. An additional \$10.9 million in capital funding has been provided from 2026-27 to 2027-28 for fire services upgrades (\$5.2 million) and plaster glass ceiling remediation (\$5.7 million) to mitigate critical health and safety risks in schools.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
WORKS IN PROGRESS							
Election Commitments							
Brabham Senior High School	130,000	1,000	973	3,500	14,000	61,000	45,000
Other Works in Progress							
Additional Stages at Secondary Schools							
Byford Secondary College Stage 4	23,000	6,959	5,844	13,668	2,373	-	-
Piara Waters Senior High School Stage 2	73,225	4,737	4,100	32,191	28,616	7,460	221
Additions and Improvements to Agricultural Colleges							
Agricultural Schools and Farm Schools' Lifecycle							
Replacement	6,847	3,732	2,383	2,011	1,104	-	-
Western Australian College of Agriculture - Cunderdin - Piggery Ponds	1,212	558	558	546	108	-	-
Additions and Improvements to District High Schools							
Exmouth District High School	2,136	1,592	1,590	544	-	-	-
Roebourne District High School	93,962	74,922	28,962	16,300	2,740	-	-
Roleystone Community College	18,378	7,992	7,113	7,907	2,479	-	-
Additions and Improvements to Education Support Facilities							
Castlereagh School	1,232	500	500	732	-	-	-
Mount Hawthorn Education Support Centre Relocation to Lake Monger Primary School	21,751	811	811	5,189	12,281	3,086	384
West Coast Education Support Centre	2,000	1,851	94	149	-	-	-
Additions and Improvements to Primary Schools							
Anne Hamersley Primary School	16,590	14,014	4,144	1,289	1,287	-	-
Aveley North Primary School	1,200	600	600	600	-	-	-
Ballajura Primary School	2,500	2,207	439	293	-	-	-
Bicton Primary School	953	107	107	643	203	-	-
Brabham Primary School							
Additional Accommodation including Education							
Support Centre	37,366	29,569	21,215	3,373	3,818	606	-
Off Site Early Childhood Centre	14,260	10,462	5,345	3,798	-	-	-
Camboon Primary School	3,000	2,881	1,007	119	-	-	-
Caversham Primary School	26,459	983	867	12,700	8,291	4,401	84
Caversham Valley Primary School	11,660	10,605	5,181	401	654	-	-
Dianella Primary College	1,500	1,361	585	139	-	-	-
Edney Primary School	1,500	1,178	782	322	-	-	-
Harrisdale Primary School	24,969	16,124	10,047	3,698	4,000	1,147	-
Highgate Primary School	13,806	1,246	1,246	10,754	1,306	500	-
Illawarra Primary School	2,575	2,445	1,932	130	-	-	-
North Harrisdale Primary School	1,200	600	600	600	-	-	-
Piara Waters Primary School	1,200	500	500	700	-	-	-
Riva Primary School - Planning	350	142	142	208	-	-	-
Scarborough Primary School	11,591	10,971	433	620	-	-	-
Springfield Primary School	19,400	5,903	5,182	9,478	3,858	161	-
Waggrakine Primary School - Education Support Facility	9,000	6,284	5,932	1,882	834	-	-
Westminster Primary School	15,064	14,570	523	494	-	-	-
Additions and Improvements to Residential							
Colleges - Minor Works	2,964	988	658	494	494	494	494
Additions and Improvements to Secondary Schools							
Ashdale Secondary College	38,200	3,059	2,262	20,208	11,124	953	2,856
Australind Senior High School	14,750	14,583	46	167	-	-	-
Balga Senior High School	9,700	7,055	6,459	1,371	1,274	-	-
Como Secondary College - Planning	651	282	280	369	-	-	-
Darling Range Sports College	12,000	4,358	3,302	6,493	889	260	-
Derby District High School	27,949	26,820	575	1,036	93	-	-
Duncraig Senior High School	43,191	40,148	17,815	3,043	-	-	-
Esperance Senior High School - Planning	650	293	293	158	199	-	-
Greenwood College	17,601	7,523	6,613	8,155	363	1,560	-
John Curtin College of the Arts	27,331	23,803	15,919	1,439	2,089	-	-
John Forrest Secondary College - Redevelopment	50,696	50,343	96	353	-	-	-
Kalamunda Senior High School	38,365	35,871	15,385	2,494	-	-	-
Karratha Senior High School	31,290	30,920	36	370	-	-	-
Kelmscott Senior High School	12,272	7,291	6,521	4,005	976	-	-
Melville Senior High School	10,060	9,629	4,680	431	-	-	-
Mount Lawley Senior High School	15,000	14,543	627	457	-	-	-
Pinjarra Senior High School	11,859	11,725	33	134	-	-	-
Rockingham Senior High School and Education Support Centre	60,000	4,931	4,777	9,494	15,244	13,053	10,041
Rossmoyne Senior High School	43,902	42,731	13,510	50	1,121	-	-
Safety Bay Senior High School	40,000	1,736	1,604	8,512	17,870	3,967	158
Science, Technology, Engineering and Mathematics	88,682	67,310	35,700	15,000	6,372	-	-
Shenton College - Modular Build	15,000	12,752	3,628	1,631	617	-	-
Wanneroo Secondary College - Education Support							
Facility	12,665	3,855	3,551	6,638	423	1,749	-
Warwick Senior High School	7,000	4,481	3,972	1,862	657	-	-

	Estimated Total Cost	Estimated Expenditure to 30-6-25	2024-25 Estimated Expenditure	2025-26 Budget Year	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Miscellaneous							
Air-Conditioning Replacement Program	36,700	24,862	5,500	4,000	3,138	1,700	3,000
Albany Senior High School	5,817	582	582	3,490	1,745	-	-
Aluminium Composite Panels	4,693	-	-	3,302	1,391	-	-
Comet Bay College Fire Damage and Replacement Project	5,675	3,676	3,676	570	1,429	-	-
Compliance Programs							
Fire Services Upgrade	33,936	8,534	2,600	11,010	11,467	2,925	-
Plaster Glass Ceiling Replacement and Remediation	58,408	44,882	5,900	7,815	5,711	-	-
Commonwealth Government's Schools Upgrade Fund	26,744	1,277	1,253	16,191	6,858	2,418	-
Gas Heater Replacement Program	9,750	5,991	1,500	1,115	1,115	779	750
Gingin District High School	1,473	900	900	573	-	-	-
Girrawheen Senior High School	2,600	390	390	2,210	-	-	-
Greenbushes Primary School	438	65	65	277	96	-	-
Infrastructure Power Upgrades	38,815	20,136	2,400	3,736	4,000	4,000	3,700
Interim Schools	2,165	1,293	100	872	-	-	-
Land Acquisition							
Land Acquisition - General	36,870	30,008	4,184	6,862	-	-	-
Land for Primary Schools	91,829	62,014	9,180	10,750	6,666	7,399	5,000
Karratha Senior High School	2,300	50	50	802	1,448	-	-
Metal Strip Ceiling Remediation	4,440	3,806	1,700	634	-	-	-
Newdegate Primary School	1,747	437	437	1,310	-	-	-
Newman Senior High School	3,500	517	517	1,850	1,133	-	-
Power Supply Upgrade	4,960	3,276	500	450	400	400	400
Remote Community Schools	10,893	6,499	1,800	1,200	1,200	1,000	994
Roof Replacement	36,439	25,530	7,100	10,909	-	-	-
Safer Buildings - Upgrade for Fire Safety	2,986	1,986	1,029	1,000	-	-	-
School Alarm System Upgrades	10,180	9,180	1,411	1,000	-	-	-
Schools Clean Energy Program	35,200	23,842	13,400	11,358	-	-	-
Sewer Connections	8,774	5,367	1,100	1,000	1,000	900	507
Small Asset Capital Purchases	669,255	489,328	46,094	45,000	45,000	43,833	46,094
Specialist Learning Program - Capital Component	4,060	3,019	1,400	1,041	-	-	-
St Andrews Hostel - Katanning - Demolition	2,200	920	920	870	410	-	-
Universal Access Program	51,268	49,768	1,334	1,500	-	-	-
Ventilation Program	11,600	7,634	2,300	3,966	-	-	-
New Primary Schools							
Alkimos North East Primary School (Planning Name)	45,519	3,033	3,033	18,484	17,160	5,908	934
Banksia Grove West Primary School (Planning Name)	51,042	1,078	1,078	13,454	26,968	7,757	1,785
East Perth Primary School (Planning Name)	167,766	4,155	3,776	19,911	29,700	60,731	47,383
Eglinton Beach Primary School	40,404	38,252	24,021	302	1,850	-	-
Henley Brook Primary School	28,112	27,999	148	113	-	-	-
Hillarys Primary School (Rebuild)	22,795	21,684	642	1,111	-	-	-
Jilbup Primary School	25,299	24,687	690	612	-	-	-
Maarakool Primary School	38,107	35,498	22,750	1,392	1,217	-	-
Madora Bay Primary School	26,095	25,884	62	211	-	-	-
Piara Waters West Primary School (Planning Name)	54,239	1,178	1,178	20,447	26,808	4,743	1,063
Wellard East Primary School (Planning Name)	35,840	17,844	16,393	13,443	4,553	-	-
Wellard Village Primary School	37,615	36,921	202	694	-	-	-
Wungong Primary School (Planning Name)	41,020	23,816	21,576	12,048	4,714	442	-
New Primary Schools (2028-2031)	249,600	1,650	1,284	5,950	19,200	45,100	68,900
New Secondary Schools							
Brabham Senior High School - Forward Works	14,000	-	-	14,000	-	-	-
Piara Waters Senior High School	60,403	60,187	1,081	216	-	-	-
Other School Facilities							
Administration Upgrade	19,322	14,849	2,850	1,300	1,623	1,550	-
Camp Operations and Maintenance	1,665	900	900	765	-	-	-
Canteens	2,250	1,279	500	250	250	266	205
Covered Assembly Areas	15,987	10,967	850	1,000	1,000	957	2,063
Early Childhood Program	16,680	9,267	2,250	1,850	1,850	1,850	1,863
Ground Developments	3,739	1,978	540	458	498	497	308
Library Resource Centres	13,863	9,095	-	2,500	2,268	-	-
Student Services Improvements	14,604	9,592	2,600	1,262	1,250	1,250	1,250
Toilet Replacement Program	18,982	12,995	2,500	1,967	1,340	1,340	1,340
Planning to Progress Additions and Improvements to Primary and Secondary Schools	16,100	5,512	5,470	9,588	1,000	-	-
Royalties for Regions							
Albany Senior High School	9,900	8,010	7,139	931	959	-	-
Baler Primary School	6,115	2,150	2,011	3,161	804	-	-
Broome Senior High School	4,401	3,312	435	1,089	-	-	-
Cassia Primary School	6,316	3,187	2,945	2,700	429	-	-
Dampier Primary School	1,000	861	791	139	-	-	-
South Bunbury Education Support Centre	3,310	3,247	50	63	-	-	-
Transportable Classrooms	196,848	102,425	43,500	71,723	22,700	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
COMPLETED WORKS							
Additional Stages at Secondary Schools							
Alkimos College Stage 2.....	51,367	51,367	5,364	-	-	-	-
Applecross Senior High School	650	650	650	-	-	-	-
Bob Hawke College Stage 2.....	52,281	52,281	1,198	-	-	-	-
Yanchep Secondary College Stage 3.....	1,000	1,000	29	-	-	-	-
Additions and Improvements to Agricultural Colleges -							
Western Australian College of Agriculture - Cunderdin - Piggery Domes	407	407	407	-	-	-	-
Additions and Improvements to District High Schools							
Beverley District High School	430	430	15	-	-	-	-
Jurien Bay District High School	400	400	394	-	-	-	-
Kellerberrin District High School - Science and Home Economics	498	498	498	-	-	-	-
Wyndham District High School	2,600	2,600	98	-	-	-	-
Additions and Improvements to Education Support							
Facilities - Joondalup Education Support Centre	300	300	28	-	-	-	-
Additions and Improvements to Primary Schools							
Ellen Stirling Primary School	300	300	7	-	-	-	-
Hawker Park Primary School.....	1,482	1,482	18	-	-	-	-
Heathridge Primary School.....	1,455	1,455	3	-	-	-	-
Highgate Primary School.....	1,600	1,600	1,089	-	-	-	-
High Wycombe Primary School	2,512	2,512	50	-	-	-	-
Huntingdale Primary School	1,625	1,625	735	-	-	-	-
Inglewood Primary School - Early Childhood Centre (Planning).....	300	300	300	-	-	-	-
Kewdale Primary School.....	1,060	1,060	431	-	-	-	-
Lesmurdie Primary School.....	19,807	19,807	311	-	-	-	-
Mount Helena Primary School	1,900	1,900	3	-	-	-	-
Nollamara Primary School	1,761	1,761	50	-	-	-	-
Primary School Science Program.....	10,390	10,390	745	-	-	-	-
Redcliffe Primary School	300	300	48	-	-	-	-
Victoria Park Primary School	6,630	6,630	29	-	-	-	-
Wattle Grove Primary School	2,000	2,000	62	-	-	-	-
Wickham Primary School.....	3,735	3,735	235	-	-	-	-
Additions and Improvements to Secondary Schools							
Canning Vale College Education Support Facility	42	42	42	-	-	-	-
Carine Senior High School	31,760	31,760	339	-	-	-	-
Duncraig Senior High School.....	1,110	1,110	28	-	-	-	-
Eastern Hills Senior High School	2,211	2,211	15	-	-	-	-
Girrawheen Senior High School	1,353	1,353	1	-	-	-	-
Greenwood College	2,455	2,455	17	-	-	-	-
Hedland Senior High School.....	17,800	17,800	174	-	-	-	-
Joseph Banks Secondary College.....	21,002	21,002	961	-	-	-	-
Kiara College Upgrades.....	11,452	11,452	30	-	-	-	-
Lakeland Senior High School	5,674	5,674	53	-	-	-	-
Lynwood Senior High School.....	24,000	24,000	406	-	-	-	-
Melville Senior High School	735	735	15	-	-	-	-
Ocean Reef Senior High School.....	8,480	8,480	500	-	-	-	-
Ridge View Secondary College Stage 2.....	29,680	29,680	620	-	-	-	-
Swan View Senior High School	962	962	38	-	-	-	-
Warwick Senior High School	2,000	2,000	454	-	-	-	-
Willetton Senior High School	16,310	16,310	267	-	-	-	-
Miscellaneous							
Broome Primary School.....	277	277	277	-	-	-	-
Compliance Programs	1,730	1,730	42	-	-	-	-
Esperance Energy Transition Project	1,509	1,509	60	-	-	-	-
Swimming Pool Upgrades	1,350	1,350	300	-	-	-	-
Yale Primary School Fire - Replacement Building	2,001	2,001	298	-	-	-	-
New Primary Schools							
Dayton Primary School.....	24,968	24,968	91	-	-	-	-
Riva Primary School	20,492	20,492	60	-	-	-	-
Yanchep Lagoon Primary School	14,244	14,244	9	-	-	-	-
Yarralinka Primary School Stage 2	13,548	13,548	143	-	-	-	-
Other School Facilities							
Central Reserve Schools	615	615	375	-	-	-	-
Malibu School.....	2,081	2,081	9	-	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Royalties for Regions							
Baynton West Primary School	7,236	7,236	370	-	-	-	-
Donnybrook District High School	1,000	1,000	158	-	-	-	-
Eaton Community College	8,946	8,946	3,772	-	-	-	-
Halls Creek District High School	10,631	10,631	618	-	-	-	-
Secondary Schools - Public Private Partnership Retained Costs	27,505	27,505	559	-	-	-	-
NEW WORKS							
Election Commitments							
New Schools and Maintenance Vision							
Additions and Improvements to Education Support Facilities - Spencer Park Education Support Centre	400	-	-	400	-	-	-
Additions and Improvements to Secondary Schools - Belridge Secondary College	500	-	-	500	-	-	-
Minor Upgrades (Tranche 1)	42,000	-	-	21,000	21,000	-	-
New Secondary Schools - Alkimos North Senior High School	600	-	-	600	-	-	-
Boosting Before and After School Care in Schools	10,000	-	-	10,000	-	-	-
Cool the Schools (Tranche 1)	43,300	-	-	21,000	21,000	1,300	-
Expanding Four Year-Old Kindergarten	4,500	-	-	2,000	2,000	500	-
Other New Works							
Additions and Improvements to Secondary Schools - Harrisdale Senior High School - Additional Accommodation (Stage 3)	1,500	-	-	750	750	-	-
School of Alternate Learning Settings	4,350	-	-	3,500	850	-	-
Total Cost of Asset Investment Program	4,315,416	2,505,646	584,544	668,889	455,705	299,942	246,777
FUNDED BY							
Capital Appropriation			443,634	484,394	345,346	226,367	178,809
Holding Account			19,653	42,007	24,946	17,082	16,087
Internal Funds and Balances			55,394	83,755	66,616	49,094	39,881
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			8,885	32,654	6,464	-	-
Royalties for Regions Fund			43,706	14,759	4,238	-	-
Other			12,834	11,320	8,095	7,399	12,000
Other Grants and Subsidies			438	-	-	-	-
Total Funding			584,544	668,889	455,705	299,942	246,777

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services for the 2025-26 Budget Year is \$854 million (12.5%) higher compared to the 2024-25 Budget primarily due to:
 - 1.1. increases in employee benefits due to new Enterprise Bargaining Agreements for teachers, education assistants, and school support officers, as well as other agreements;
 - 1.2. revised forecast student enrolments and cost growth;
 - 1.3. increase in RiskCover Fund insurance premiums;
 - 1.4. increased funding from the Commonwealth Government in relation to the Better and Fairer Schools Agreement; and
 - 1.5. additional allocations to deliver 2025 election commitments.

Income

2. Total income for the 2025-26 Budget Year is \$185 million (11.4%) higher than the 2024-25 Budget primarily due to the increase in Commonwealth Government funding under the Better and Fairer Schools Agreement (previously the National School Reform Agreement - Quality Schools Funding).

Statement of Financial Position

3. Total equity is expected to increase by \$2.4 billion (11.7%) in the 2025-26 Budget Year from the 2024-25 Budget, primarily attributable to a \$1.8 billion revaluation to the Department's assets recorded at 30 June 2024, in accordance with the Treasurer's Instruction (TI) 8 Requirement 7: Revaluation of Non-Current Physical Assets (formerly TI 954) and AASB 13: *Fair Value Measurement*.

Statement of Cashflows

4. The cash closing balance for the 2025-26 Budget Year of \$614.9 million is forecast to be \$20.6 million (3.2%) lower than the 2024-25 Budget of \$635.5 million. This is primarily attributable to a retiming of the Department's Asset Investment Program.

INCOME STATEMENT (a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	5,055,071	5,287,209	5,637,301	5,927,937	6,080,727	6,285,662	6,453,877
Supplies and services	1,166,423	1,131,509	1,207,272	1,293,431	1,198,073	1,192,305	1,221,203
Grants and subsidies ^(c)	34,623	33,545	51,410	41,187	31,771	29,687	29,405
Accommodation	21,291	18,907	18,907	19,263	19,625	19,903	20,184
Depreciation and amortisation	298,517	310,727	336,043	332,992	342,463	348,455	351,071
Finance and interest costs	50,956	43,621	49,642	47,686	45,908	48,647	49,676
Other expenses	40,011	7,685	36,921	24,723	7,685	7,685	7,685
TOTAL COST OF SERVICES	6,666,892	6,833,203	7,337,496	7,687,219	7,726,252	7,932,344	8,133,101
Income							
User contributions, charges and fees	133,174	145,836	144,431	150,163	153,957	156,851	160,202
Grants and subsidies	133,595	81,944	129,600	65,660	35,711	27,078	27,746
Better and Fairer Schools Agreement	-	-	684,541	1,461,112	1,557,434	1,611,660	1,671,049
Quality Schools Funding	1,220,851	1,275,139	646,247	-	-	-	-
Other revenue	116,466	100,161	107,402	111,754	110,444	114,580	119,843
Interest	30,231	17,188	16,326	16,547	17,169	16,667	17,008
Total Income	1,634,317	1,620,268	1,728,547	1,805,236	1,874,715	1,926,836	1,995,848
NET COST OF SERVICES	5,032,575	5,212,935	5,608,949	5,881,983	5,851,537	6,005,508	6,137,253
INCOME FROM GOVERNMENT							
Service appropriations	4,953,640	5,176,525	5,517,638	5,923,414	5,836,911	5,969,154	6,110,789
Grants from government agencies	7,418	3,456	5,896	11,417	3,422	3,422	3,422
Resources received free of charge	15,945	15,597	15,597	15,597	15,597	15,597	15,597
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	2,492	18,086	17,444	36,624	6,464	-	-
National Redress Scheme	308	-	1,442	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	26,805	26,850	26,818	28,851	25,102	25,199	25,301
Other revenues	21,275	19,508	24,435	20,196	21,267	20,317	20,800
TOTAL INCOME FROM GOVERNMENT	5,027,883	5,260,022	5,609,270	6,036,099	5,908,763	6,033,689	6,175,909
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(4,692)	47,087	321	154,116	57,226	28,181	38,656

(a) Full audited financial statements are published in the Department's Annual Report.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 44,440, 45,525 and 46,742 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Consent and Respectful Relationships							
Education Program	-	-	659	659	659	267	267
Contributions to National Bodies ^(a)	5,322	5,155	5,433	9,596	10,356	10,356	10,356
Election Commitments							
Small Commitments	-	-	-	3,592	-	-	-
Supporting School Canteens	-	-	-	2,165	2,165	2,166	2,166
Free Venue Entry for VacSwim Program	-	-	960	-	-	-	-
Indian Ocean Territories	1,738	1,695	1,855	2,093	2,385	2,742	3,178
National Preschool Reform Agreement to							
Non-Government Sector ^(b)	14,209	12,447	14,475	6,712	-	-	-
National Student Wellbeing Program to							
Non-Government Schools ^(c)	-	2,575	5,150	2,575	2,575	-	-
Other	6,382	3,865	8,110	4,098	3,024	3,280	2,326
Scholarships/Sponsorships ^(d)	1,311	1,843	2,107	3,685	4,546	4,785	4,971
Student Allowances ^(e)	5,661	5,965	12,661	6,012	6,061	6,091	6,141
TOTAL	34,623	33,545	51,410	41,187	31,771	29,687	29,405

- (a) Following the signing of the Better and Fairer Schools Agreement, the Department anticipates an increase in Western Australia's contribution to national bodies and related initiatives from 2025-26.
- (b) The current National Preschool Reform Agreement expires in December 2025 and the expenditure figures from 2026 will be populated once a new agreement is signed.
- (c) The National Student Wellbeing Program is a funding agreement with the Commonwealth Government which supports the wellbeing of Australian school students from the 2023 to 2027 school years. Expenditure figures from 2028 will be populated once a new agreement is signed.
- (d) Includes an additional \$3.5 million over 2025-26 to 2028-29 for early childhood teacher scholarships allocated as part of the Election Commitment - Expanding Four Year-Old Kindergarten.
- (e) The 2024-25 Estimated Actual includes a cost of living initiative of \$6.7 million to boost the clothing allowance under the Secondary Assistance Scheme from \$115 to \$300 per annum for the 2024 and 2025 school years.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CURRENT ASSETS							
Cash assets.....	545,778	455,395	479,182	540,620	533,112	531,850	522,441
Restricted cash.....	64,411	28,689	80,424	74,298	70,844	70,903	70,532
Holding Account receivables.....	20,177	26,093	43,151	26,090	18,226	17,231	25,693
Receivables ^(b)	49,286	51,548	49,531	49,369	253,906	49,859	50,104
Loans to schools.....	43,774	46,202	45,009	48,520	52,130	53,156	52,587
Inventories.....	6,700	9,250	6,700	6,700	6,700	6,700	6,700
Other.....	69,837	33,076	35,687	25,589	25,589	25,589	25,589
Assets held for sale.....	3,360	-	42	-	-	-	-
Total current assets.....	803,323	650,253	739,726	771,186	960,507	755,288	753,646
NON-CURRENT ASSETS							
Restricted cash ^(b)	-	151,426	-	-	-	-	-
Receivables.....	127,204	-	150,934	176,876	-	12,576	22,337
Loans to schools.....	327,017	342,260	328,745	327,854	325,591	321,114	317,441
Holding Account receivables.....	4,211,132	4,542,680	4,471,471	4,822,443	5,177,267	5,535,331	5,889,271
Property, plant and equipment.....	18,062,657	16,721,254	18,366,119	18,760,223	18,931,902	18,942,194	18,899,206
Right-of-use assets.....	411,744	369,874	410,995	393,840	393,127	402,752	393,050
Intangibles.....	2,081	1,811	1,810	1,539	1,268	997	726
Service concession assets.....	40,442	36,292	39,754	39,087	38,422	37,759	37,096
Total non-current assets.....	23,182,277	22,165,597	23,769,828	24,521,862	24,867,577	25,252,723	25,559,127
TOTAL ASSETS.....	23,985,600	22,815,850	24,509,554	25,293,048	25,828,084	26,008,011	26,312,773
CURRENT LIABILITIES							
Payables.....	252,431	196,382	228,628	257,557	288,333	111,156	112,326
Borrowings.....	43,773	46,203	45,009	48,520	52,130	53,156	52,587
Lease liabilities.....	44,864	37,461	50,102	47,710	46,183	49,529	48,171
Employee provisions.....	805,270	810,662	796,875	830,410	852,885	871,350	891,255
Other provisions.....	35,807	40,428	32,628	28,856	26,501	26,605	26,605
Total current liabilities.....	1,182,145	1,131,136	1,153,242	1,213,053	1,266,032	1,111,796	1,130,944
NON-CURRENT LIABILITIES							
Payables.....	3,157	2,635	3,157	3,157	3,157	3,157	3,157
Borrowings.....	356,268	380,282	368,295	376,874	381,844	385,788	390,301
Lease liabilities.....	364,292	346,059	354,603	338,294	337,388	342,271	332,319
Employee provisions.....	279,940	298,980	275,499	286,034	294,146	302,521	311,178
Other provisions.....	5,137	3,755	5,137	5,137	5,137	5,137	5,137
Other non-current liabilities.....	-	-	2,251	-	104	104	104
Total non-current liabilities.....	1,008,794	1,031,711	1,008,942	1,009,496	1,021,776	1,038,978	1,042,196
TOTAL LIABILITIES.....	2,190,939	2,162,847	2,162,184	2,222,549	2,287,808	2,150,774	2,173,140
EQUITY							
Contributed equity.....	16,305,374	16,877,156	16,857,754	17,426,112	17,838,663	18,127,442	18,370,121
Accumulated surplus/(deficit).....	(71,197)	(26,274)	(70,876)	83,894	141,120	169,301	207,957
Reserves.....	5,560,484	3,802,121	5,560,492	5,560,493	5,560,493	5,560,494	5,561,555
Total equity.....	21,794,661	20,653,003	22,347,370	23,070,499	23,540,276	23,857,237	24,139,633
TOTAL LIABILITIES AND EQUITY.....	23,985,600	22,815,850	24,509,554	25,293,048	25,828,084	26,008,011	26,312,773

(a) Full audited financial statements are published in the Department's Annual Report.

(b) Effective from the 2023-24 financial year, the classification of 27th pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations	4,629,095	4,821,840	5,213,528	5,546,352	5,463,861	5,593,859	5,731,156
Capital appropriation	539,655	513,138	504,911	546,115	407,614	289,072	242,679
Administered equity contribution	1,000	11,137	-	-	-	-	-
Holding Account drawdowns	18,467	22,323	20,797	43,151	26,090	18,226	17,231
Government grants	6,960	3,456	5,896	11,417	3,422	3,422	3,422
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	2,492	18,086	17,444	36,624	6,464	-	-
Digital Capability Fund	-	5,880	3,204	8,139	840	240	-
National Redress Scheme	308	-	1,442	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	26,804	26,850	26,818	28,851	25,102	25,199	25,301
Regional Infrastructure and Headworks							
Fund	15,303	30,768	43,706	14,759	4,238	-	-
Other	20,865	19,508	24,435	20,196	21,267	20,317	20,800
Receipts paid into Consolidated Account	(343)	-	-	-	-	-	-
Net cash provided by Government	5,260,606	5,472,986	5,862,181	6,255,604	5,958,898	5,950,335	6,040,589
CASHFLOWS FROM OPERATING							
ACTIVITIES							
Payments							
Employee benefits	(4,899,689)	(5,218,718)	(5,673,906)	(5,854,981)	(6,019,408)	(6,436,043)	(6,424,144)
Supplies and services	(1,148,943)	(1,115,885)	(1,191,728)	(1,277,810)	(1,182,452)	(1,176,684)	(1,205,582)
Grants and subsidies	(33,622)	(33,545)	(51,410)	(41,187)	(31,771)	(29,687)	(29,405)
Accommodation	(20,947)	(18,907)	(18,907)	(19,263)	(19,625)	(19,903)	(20,184)
Finance and interest costs	(38,335)	(37,733)	(39,342)	(39,549)	(40,008)	(41,559)	(42,823)
GST payments	(172,493)	(151,193)	(151,193)	(151,193)	(151,193)	(151,193)	(151,193)
Loans advances to non-government schools	(43,633)	(57,100)	(57,100)	(57,100)	(57,100)	(57,100)	(57,100)
Other payments	(8,184)	-	(29,236)	(17,038)	-	-	-
Receipts ^(b)							
User contributions, charges and fees	127,329	142,265	140,860	146,592	150,386	153,280	156,631
Grants and subsidies	78,973	80,260	167,487	70,529	33,556	27,078	27,746
Better and Fairer Schools Agreement	-	-	684,541	1,461,112	1,557,434	1,611,660	1,671,049
Quality Schools Funding	1,220,851	1,275,139	646,247	-	-	-	-
Interest Receipts	25,935	17,187	16,325	16,546	17,168	16,666	17,007
GST receipts	173,339	151,094	151,094	151,094	151,094	151,094	151,094
Repayment of loans by non-government							
schools	41,601	44,198	43,838	45,009	48,520	52,130	53,156
Other receipts	121,134	98,653	106,055	111,409	110,348	114,684	119,843
Net cash from operating activities	(4,576,684)	(4,824,285)	(5,256,375)	(5,455,830)	(5,433,051)	(5,785,577)	(5,733,905)
CASHFLOWS FROM INVESTING							
ACTIVITIES							
Purchase of non-current assets	(566,809)	(607,831)	(584,544)	(668,889)	(455,705)	(299,942)	(246,777)
Proceeds from sale of non-current assets	701	-	-	-	-	-	-
Net cash from investing activities	(566,108)	(607,831)	(584,544)	(668,889)	(455,705)	(299,942)	(246,777)
CASHFLOWS FROM FINANCING							
ACTIVITIES							
Payment of lease liabilities	(52,421)	(55,005)	(61,277)	(61,721)	(62,268)	(62,705)	(63,870)
Repayment of borrowings	(41,601)	(78,456)	(80,581)	(80,483)	(80,375)	(80,375)	(80,375)
Payment to accrued salaries account	(18,951)	-	(21,209)	(25,942)	(27,416)	-	(9,761)
Proceeds from borrowings	43,633	91,358	93,843	92,573	88,955	85,345	84,319
Other proceeds	-	-	-	-	-	191,716	-
Net cash from financing activities	(69,340)	(42,103)	(69,224)	(75,573)	(81,104)	133,981	(69,687)
NET INCREASE/(DECREASE) IN CASH							
HELD	48,474	(1,233)	(47,962)	55,312	(10,962)	(1,203)	(9,780)
Cash assets at the beginning of the reporting							
period	561,715	636,743	607,568	559,606	614,918	603,956	602,753
Cash assets at the end of the reporting							
 period	610,189	635,510	559,606	614,918	603,956	602,753	592,973

(a) Full audited financial statements are published in the Department's Annual Report.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Grants and Subsidies							
Commonwealth Grants	16,421	7,719	15,757	8,109	3,909	3,909	2,956
Indian Ocean Territories	17,762	17,384	21,296	20,900	21,918	23,169	24,790
National Partnership on COVID-19 Response...	-	-	31,894	-	-	-	-
National Preschool Reform Agreement.....	9,547	47,429	90,811	33,791	-	-	-
National Student Wellbeing Boost	420	-	-	-	-	-	-
National Student Wellbeing Program.....	7,729	7,728	7,729	7,729	7,729	-	-
Schools Upgrade Fund	27,094	-	-	-	-	-	-
User Contributions, Charges and Fees							
Agricultural Colleges	4,593	5,020	4,997	5,121	5,040	5,103	5,230
Canning College	3,851	4,826	4,016	4,772	5,634	6,005	6,152
Other.....	1,437	5,147	4,953	6,309	6,646	6,808	6,878
Physical Education Camp School Receipts...	355	428	356	451	459	468	481
Residential Colleges	6,296	7,182	6,507	6,627	6,719	6,843	7,015
Schools Charges and Fees	102,380	108,148	108,148	109,792	111,777	114,387	116,871
Swimming Classes	1,054	-	193	1,112	1,196	1,291	1,389
TAFE International	5,702	5,771	5,411	5,737	6,072	6,537	7,020
Teacher Registration Board of Western Australia Fees	7,363	7,294	7,417	7,757	8,262	7,814	8,055
Commonwealth Funding							
Better and Fairer Schools Agreement.....	-	-	684,541	1,461,112	1,557,434	1,611,660	1,671,049
Quality Schools	1,220,851	1,275,139	646,247	-	-	-	-
GST Receipts							
GST Input Credits	166,411	144,093	144,093	144,093	144,093	144,093	144,093
GST Receipts on Sales	6,753	6,788	6,788	6,788	6,788	6,788	6,788
Other Receipts							
Developers Contribution	7,458	5,000	7,685	10,750	6,666	7,399	12,000
Interest Received	25,935	17,187	16,325	16,546	17,168	16,666	17,007
Other Receipts	51,281	40,326	44,864	46,568	48,984	51,714	51,439
Receipts from State Government Agencies	10,113	13,737	19,024	14,459	15,195	13,780	13,780
Repayment of Loans by Non-Government Schools	41,601	44,198	43,838	45,009	48,520	52,130	53,156
Schools - Donations	22,504	19,801	19,801	19,801	19,801	19,801	19,801
Schools - Other Receipts	36,601	32,013	32,416	32,539	33,074	33,872	34,689
TOTAL	1,801,512	1,822,358	1,975,107	2,015,872	2,083,084	2,140,237	2,210,639

(a) The moneys received and retained are to be applied to the Department's services as specified in the Budget Statements.

DETAILS OF ADMINISTERED TRANSACTIONS

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
INCOME							
Other							
Administered Appropriation.....	563,817	497,984	587,512	528,961	550,064	565,705	581,605
Royalties for Regions Fund - Regional Community Services Fund (a).....	-	-	-	2,000	2,000	2,000	2,000
TOTAL ADMINISTERED INCOME.....	563,817	497,984	587,512	530,961	552,064	567,705	583,605
EXPENSES							
Grants to Charitable and Other Public Bodies							
2024 Western Australian Student Assistance Payment.....	75,186	-	18,997	-	-	-	-
2025 Western Australian Student Assistance Payment.....	-	-	82,111	200	-	-	-
All Other Grants.....	93	94	94	95	96	97	98
Australian Music Examinations Board.....	181	199	199	199	199	199	199
Dandelions WA and Give Write.....	-	-	1,000	-	-	-	-
General Sir John Monash Foundation Scholarship.....	-	-	5,000	-	-	-	-
Per Capita Grants to Non-Government Schools.....	410,763	433,029	435,927	458,965	473,731	482,322	490,528
Psychology Services Grant.....	6,818	7,460	7,460	7,460	7,460	7,460	7,460
Remote Schools Infrastructure Program (a) ...	-	-	-	2,000	2,000	2,000	2,000
Students at Risk.....	1,568	1,568	1,568	1,568	1,568	1,568	1,568
Supplementation Grants to Special Education Schools.....	40,373	47,272	45,791	52,112	58,648	65,697	73,390
Other							
Funding for School of Special Educational Needs - Medical, Mental Health and Sensory.....	6,768	4,862	4,862	4,862	4,862	4,862	4,862
Superannuation - Higher Education Institutions.....	2,576	3,500	3,500	3,500	3,500	3,500	3,500
TOTAL ADMINISTERED EXPENSES.....	544,326	497,984	606,509	530,961	552,064	567,705	583,605

(a) Funding for the election commitment, Remote Schools Infrastructure Program, which will deliver infrastructure upgrades to eligible non-government schools across the Kimberley region.

Agency Special Purpose Account Details

STUDENT RESIDENTIAL COLLEGES FUND

Account Purpose: The purpose of this account is to hold funds received under section 213Y(3) of the *School Education Act 1999* for the payment of costs and expenses incurred in the performance of the functions of the student residential colleges. The special purpose account was established pursuant to section 16(1)(b) of the *Financial Management Act 2006*.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance.....	1,846	1,846	1,719	1,156
Receipts:				
Appropriations.....	15,400	13,370	11,982	13,495
Other.....	7,111	7,998	7,729	7,443
	24,357	23,214	21,430	22,094
Payments.....	22,638	21,368	20,274	20,938
CLOSING BALANCE.....	1,719	1,846	1,156	1,156

2025 WESTERN AUSTRALIAN STUDENT ASSISTANCE PAYMENT FUND (a)

Account Purpose: To support Western Australian families with a payment in 2025 to meet out-of-pocket schooling expenses for students with an active enrolment at a Western Australian public or non-government school; or who are registered for home education

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance.....	-	-	-	-
Receipts:				
Appropriations	-	-	82,111	200
	-	-	82,111	200
Payments	-	-	82,111	200
CLOSING BALANCE.....	-	-	-	-

(a) The 2024 Western Australian Student Assistance Payment Fund established as part of the 2024-25 Budget has been closed, with 2024-25 payments of \$2.9 million and unused residual funding of \$19 million returned to the Consolidated Account. This Fund reflects a new Special Purpose Account of the same name for the new assistance payment in 2025.

Division 24 **Training and Workforce Development**

Part 6 Education and Training

Appropriations, Expenses and Cash Assets

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
DELIVERY OF SERVICES							
Item 66 Net amount appropriated to deliver services	518,944	536,739	593,879	652,219	651,482	577,759	619,613
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,898	1,946	2,142	2,228	2,299	2,352	2,401
Total appropriations provided to deliver services	520,842	538,685	596,021	654,447	653,781	580,111	622,014
CAPITAL							
Item 139 Capital Appropriation	104,913	39,852	35,200	18,954	12,096	12,800	9,359
TOTAL APPROPRIATIONS	625,755	578,537	631,221	673,401	665,877	592,911	631,373
EXPENSES							
Total Cost of Services	849,681	918,668	1,008,997	1,060,122	983,972	919,180	957,401
Net Cost of Services ^(a)	582,275	654,837	716,829	751,877	678,296	625,304	666,457
CASH ASSETS ^(b)	210,597	116,464	135,449	55,902	65,579	61,125	60,625

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Election Commitments					
Adult Apprentice Incentive	300	1,649	1,654	2,436	2,439
AUKUS Defence Industry Incentive Scheme.....	-	5,698	3,434	2,177	213
Collie Job Matching App ^(a)	-	600	-	-	-
Fee-Free TAFE - Housing and Construction	-	3,650	7,300	7,300	3,650
Group Training Organisation Wage Subsidy Program	-	4,444	6,272	6,834	7,608
Investing in Modern Equipment for TAFEs	-	406	412	416	420
Munster TAFE Expansion.....	-	79	-	-	-
New Heavy Vehicle Driver Training Facility.....	-	822	1,586	1,626	876
New Initiatives					
Clean Energy Skills National Centre of Excellence ^(a)	7,974	8,356	6,569	6,567	4,065
Defence Industry Skills Centre of Excellence ^(a)	2,750	3,950	3,950	3,950	-
Fee-Free TAFE - Construction National Partnership.....	4,838	4,342	199	-	-
Vocational Education and Training (VET) Data Streamlining	200	976	1,010	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Ongoing Initiatives					
Construction Visa Subsidy Program and Construction Migration Office	4,400	11,000	7,450	1,504	670
Defence and Clean Energy Workforce Initiatives ^(a)	-	723	744	763	763
Group Training Organisation Wage Subsidy Program	1,780	5,657	6,411	7,037	5,730
Indian Ocean Territories Service Delivery Agreement	70	170	170	170	170
Kimberley Juvenile Justice Strategy	-	699	-	-	-
National Skills Agreement	775	3,035	4,360	5,180	4,160
State Nominated Migration Program	1,357	952	986	1,011	1,036
Temporary Regional Attraction and Retention Allowance ^(a)	775	2,324	-	-	-
Training Demand and Fee-Free TAFE Settings ^(a)	94,359	89,388	49,987	-	-
Other					
Government Regional Officer Housing	1,026	1,400	-	-	-
Non-Government Human Services Sector Indexation	80	104	107	109	109
Public Sector Wages Policy	26,274	26,376	27,918	34,128	48,032
Revisions to International Student Training Activity Estimates	(550)	(3,487)	(6,255)	(9,224)	(8,251)
Salaries and Allowances Tribunal	196	224	259	271	271

(a) Existing agency spending has been used to meet some or all of these costs.

Significant Initiatives

1. The Government is investing in training a pipeline of skilled workers under Made in WA election commitments. Fee-Free TAFE and affordable training is providing cost of living relief, career pathways for Western Australians and a skilled workforce needed for the State's diversifying economy.

Election Commitments

2. The Government will invest \$21.9 million to make additional building and construction courses fee-free in 2026, 2027 and 2028 to assist in addressing skills shortages in the building and construction sector.
3. The Government is investing \$27 million (to 2029-30) to provide an additional 225 places in the Group Training Organisation Wage Subsidy Program, expanding the program to support employers and apprentices in the building and construction sector.
4. The Adult Apprentice Incentive program will invest \$14.6 million (to 2032-33) for 400 places to provide employers and Group Training Organisations with financial assistance to employ mature-aged apprentices in building and construction.
5. The Government will invest a total of \$17.4 million in a new Heavy Vehicle Driver Training Facility in Neerabup to provide the Perth metropolitan area with a dedicated facility with the capacity to train up to 170 students per year.
6. The AUKUS Defence Industry Incentive Scheme will ensure a pipeline of apprentices to support Western Australia's growing defence capabilities. The new \$11.5 million initiative will provide employers in defence industries with a \$20,000 incentive for 435 apprentices to grow Western Australia's AUKUS defence workforce.

Building a Skilled Workforce for the Future

7. The Government continues to invest in Fee-Free TAFE and affordable training to meet demand for the State's skills and workforce needs, including clean energy, construction, manufacturing, defence, mining and resources, and the health and care sector.
8. The Government is extending the Construction Visa Subsidy Program and Build a Life in WA program into 2025-26 to support businesses with the cost of employing skilled migrants and assist qualified workers from interstate and New Zealand to move to Western Australia to take up building and construction jobs.

Diversifying the Western Australian Economy, Creating Local Jobs for the Future

9. The State and Commonwealth Governments are investing \$70.5 million in the Clean Energy Skills National Centre of Excellence under the National Skills Agreement to develop innovative training programs in technologies like solar, hydrogen, and batteries, while fast-tracking advanced apprenticeship pathways and equipping students with practical skills for sector innovation.
10. The State and Commonwealth Governments are investing \$14.6 million under the National Skills Agreement in the Defence Industry Centre of Excellence. The Centre will create pathways into lifelong careers in defence to meet emerging skill needs and sustain Western Australia's strong defence industry growth.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Ministers, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcomes	Services
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	A skilled workforce that meets the State's economic and community needs.	1. VET Workforce Planning and Policy Development 2. Jobs and Skills Centre Services 3. Skilled Migration, Including Overseas Qualification Assessment
	A flexible, responsive, innovative and quality training system.	4. Apprenticeship and Traineeship Administration and Regulation 5. Procurement of Training 6. Recruitment and Management of International Students 7. Services to TAFE Colleges 8. Regulatory Services to Registered Training Organisations (RTOs)

Service Summary

Expense	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. VET Workforce Planning and Policy Development	19,088	24,337	24,547	40,926	33,763	34,638	34,293
2. Jobs and Skills Centre Services	17,251	18,846	17,671	17,458	16,275	16,069	15,430
3. Skilled Migration, Including Overseas Qualification Assessment	10,819	15,378	24,075	25,346	17,733	8,223	4,606
4. Apprenticeship and Traineeship Administration and Regulation	50,849	62,904	62,667	89,154	87,824	69,015	60,185
5. Procurement of Training	667,826	720,373	798,251	815,402	755,960	717,445	766,439
6. Recruitment and Management of International Students	30,680	29,851	31,044	27,747	28,236	28,821	29,875
7. Services to TAFE Colleges	49,691	43,489	46,819	40,559	40,672	41,410	42,986
8. Regulatory Services to RTOs	3,477	3,490	3,923	3,530	3,509	3,559	3,587
Total Cost of Services	849,681	918,668	1,008,997	1,060,122	983,972	919,180	957,401

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: A skilled workforce that meets the State's economic and community needs:					
Extent to which Jobs and Skill Centre services provided to individuals and businesses result in career, employment or training outcomes	72%	72%	68%	72%	
Proportion of State nominated skilled migrants employed in priority occupations after arrival.....	69%	82%	82%	82%	1
Outcome: A flexible, responsive, innovative and quality training system:					
Proportion of delivery in training aligned with State priority occupations	88%	89%	89%	89%	
Proportion of graduates satisfied with the overall quality of training	90%	90%	90%	90%	
Percentage of RTOs compliant with the Standards for RTOs 2015	100%	100%	100%	100%	

(a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.

Explanation of Significant Movements

(Notes)

1. The variance from the 2023-24 Actual to the 2024-25 Budget is due in part to a change in survey methodology that allowed migrants to select from a more comprehensive list of occupations, and the temporary relaxation of Western Australia's State Nominated Migration Program settings, that meant not all migrants needed a job offer or contract of employment to be nominated.

Services and Key Efficiency Indicators**1. VET Workforce Planning and Policy Development**

The Department works closely with industry, the community and across government in gathering and analysing workforce data and intelligence to identify the State's workforce development and training priorities.

The Department develops policies and programs that promote the effective and efficient operation of the State's VET system. Policy and program development is aligned to the Department's strategic direction for workforce development and training including higher education and the school sector.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 19,088	\$'000 24,337	\$'000 24,547	\$'000 40,926	1
Less Income	39	56	10,052	12,950	
Net Cost of Service	19,049	24,281	14,495	27,976	
Employees (Full-Time Equivalents)	78	113	108	143	1
Efficiency Indicator					
Cost of VET workforce planning and policy development per training place	\$101	\$133	\$125	\$246	2

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service and full-time equivalents (FTEs) from the 2024-25 Estimated Actual to the 2025-26 Budget Target are largely due to the commencement of policy initiatives under the National Skills Agreement.
2. The increase between the 2023-24 Actual and the 2024-25 Budget is largely due to vacancies in 2023-24, enhanced workforce planning capability and the National Skills Agreement. The change in cost between the 2024-25 Estimated Actual and 2025-26 Budget Target is largely due to the commencement of policy initiatives under the National Skills Agreement.

2. Jobs and Skills Centre Services

Jobs and Skills Centre Services provide free education and training information, career guidance to the Western Australian community, as well as employment, training and mentoring services to Aboriginal people and communities.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	17,251	18,846	17,671	17,458	
Less Income	6	7	8	4	
Net Cost of Service	17,245	18,839	17,663	17,454	
Employees (Full-Time Equivalents)	13	14	16	8	1
Efficiency Indicator					
Average cost per Jobs and Skills Centre individual and business client contact	\$214	\$258	\$242	\$239	

Explanation of Significant Movements

(Notes)

1. The reduction in employee numbers from the 2024-25 Estimated Actual to 2025-26 Budget Target is largely the result of the expiry of temporary COVID-19 recovery initiatives.

3. Skilled Migration, Including Overseas Qualification Assessment

Skilled Migration, including Overseas Qualification Assessment assesses applications from intending skilled migrants to Western Australia and post-secondary qualifications gained overseas for Western Australian residents. The service aims to facilitate skilled migration to Western Australia to supplement the local workforce and enable overseas trained residents to access education, training and employment through recognition of overseas qualifications.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	10,819	15,378	24,075	25,346	1
Less Income	114	533	127	1,226	2
Net Cost of Service	10,705	14,845	23,948	24,120	
Employees (Full-Time Equivalents)	40	47	51	53	3
Efficiency Indicator					
Average cost to administer migration applications and overseas qualification assessments	\$2,152	\$2,746	\$3,148	\$3,570	4

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2025-26 Budget Target is largely due to the commencement of skilled migration initiatives and the timing of incentive payments under the Construction Visa Subsidy Program.
2. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target reflects the expiry of the temporary fee waiver for the State Nominated Migration Program.
3. The change in FTEs from the 2023-24 Actual to the 2024-25 Budget is largely due to vacancies in 2023-24.
4. The change from the 2023-24 Actual to the 2024-25 Budget is largely due to vacancies in 2023-24. The change from the 2024-25 Estimated Actual to the 2025-26 Budget Target is due to the timing of incentive payments under the Construction Visa Subsidy Program.

4. Apprenticeship and Traineeship Administration and Regulation

Apprenticeship and Traineeship Administration and Regulation includes registration of training contracts and administration of contract variations, educating participants on training contract and legislation requirements, dispute resolution and monitoring of legislative compliance. The service includes the cost of grants and administration associated with the Employer Incentive Scheme.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 50,849	\$'000 62,904	\$'000 62,667	\$'000 89,154	1
Less Income	26	29	2,529	2,529	2
Net Cost of Service	50,823	62,875	60,138	86,625	
Employees (Full-Time Equivalents)	51	58	58	60	3
Efficiency Indicators					
Average cost per active training contract	\$399	\$654	\$770	\$1,336	4
Cost to administer the Employer Incentive Scheme as a proportion of total incentive payments	6%	5%	7%	5%	

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Estimated Actual and 2025-26 Budget Target largely reflects additional places and the timing of incentive payments under the Group Training Organisation Wage Subsidy program.
2. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual relates to industry community grant funding for additional places in the Group Training Organisation Wage Subsidy in the Goldfields.
3. The change to FTEs from the 2023-24 Actual to the 2024-25 Budget is largely due to vacancies in 2023-24.
4. The change across the years largely reflects the timing of the Employer Incentive for adult apprentices, and additional apprentices and trainees employed through Group Training Organisation programs.

5. Procurement of Training

Procurement of Training comprises the purchasing of training delivery services from the TAFE Colleges and private training providers in accordance with the State's priorities and the State Training Plan. The service is differentiated according to the major Jobs and Skills WA funding categories.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	667,826	720,373	798,251	815,402	1
Less Income	239,819	237,577	254,366	266,537	
Net Cost of Service	428,007	482,796	543,885	548,865	
Employees (Full-Time Equivalents)	73	84	93	84	2
Efficiency Indicators					
Cost per student curriculum hour:	\$19.11	\$19.42	\$19.84	\$21.84	3
Employment-based training	\$19.47	\$19.76	\$20.63	\$21.86	
Institutional-based training	\$18.97	\$19.29	\$19.56	\$21.84	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Budget to the 2025-26 Budget Target largely reflects increased demand for training.
2. The change in FTEs between the 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target reflects the expiry of temporary FTE contracts.
3. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target reflects the change in accreditation of foundation skills courses effective from 1 January 2025.

6. Recruitment and Management of International Students

Recruitment and Management of International Students involves the marketing of Western Australian TAFE Colleges and public schools offshore and onshore, and managing admissions, compliance and the welfare of international students according to relevant legislation.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	30,680	29,851	31,044	27,747	1
Less Income	26,683	24,640	24,100	24,020	
Net Cost of Service	3,997	5,211	6,944	3,727	
Employees (Full-Time Equivalents)	48	51	54	49	
Efficiency Indicator					
Average cost of recruitment and management per FTE international student....	\$1,125	\$1,637	\$971	\$1,065	2

Explanation of Significant Movements

(Notes)

1. The reduction from the 2024-25 Estimated Actual to the 2025-26 Budget Target reflects anticipated lower international student numbers in 2025-26 due to Commonwealth Government policy settings.
2. The change in the average cost of recruitment and management per FTE international student across the years largely reflects changes in anticipated student numbers.

7. Services to TAFE Colleges

Support Services to TAFE Colleges include the supply, management and maintenance of ICT, finance and human resource services. This also incorporates infrastructure management for TAFE Colleges including maintenance, administration and strategic development of land and buildings used to deliver publicly-funded training in campuses across the State.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 49,691	\$'000 43,489	\$'000 46,819	\$'000 40,559	1
Less Income	91	99	95	89	
Net Cost of Service	49,600	43,390	46,724	40,470	
Employees (Full-Time Equivalents)	175	197	193	181	2
Efficiency Indicator					
Average cost to administer training infrastructure and support services per TAFE College	\$9,938,084	\$8,697,894	\$9,363,738	\$8,111,877	1

Explanation of Significant Movements

(Notes)

- Changes in the Total Cost and average cost per TAFE College across the years is largely due to the timing of ICT projects.
- The increase in FTEs between the 2023-24 Actual and 2024-25 Budget is largely due to vacancies in 2023-24.

8. Regulatory Services to RTOs

The Training Accreditation Council (the Council) has the statutory responsibility for providing regulatory services to RTOs operating solely in Western Australia. The Council is established under the *Vocational Education and Training Act 1996* and is supported by the Department through the services of the Council Secretariat. Regulatory Services to RTOs include quality assurance and recognition of VET services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 3,477	\$'000 3,490	\$'000 3,923	\$'000 3,530	
Less Income	628	890	891	890	
Net Cost of Service	2,849	2,600	3,032	2,640	
Employees (Full-Time Equivalents)	16	16	19	16	
Efficiency Indicator					
Cost of regulatory services per RTO	\$20,219	\$22,089	\$24,832	\$23,070	

Asset Investment Program

Election Commitments

1. The Department's Asset Investment Program includes election commitments of \$45 million for significant asset investments at the TAFE Colleges. These include:
 - 1.1. \$32.2 million for the Investing in Modern Equipment for TAFEs program to continue delivering new equipment to the TAFE Colleges, benefiting training areas such as electrical, building and construction, health, driver training, automation, and manufacturing;
 - 1.2. \$12.5 million for the new Heavy Vehicle Driver Training Facility in Neerabup in the north of Perth to provide the Perth metropolitan area with a new dedicated facility with the capacity to train up to 170 students a year; and
 - 1.3. \$350,000 in funding for business case development for the \$17.1 million Munster TAFE Expansion, to provide state-of-the-art facilities for training in renewable industries, including wind energy, battery technology, green hydrogen, electrification, automation and robotics.

Other Investment Programs

2. Other major asset investment programs continue to support TAFEs to provide training opportunities, ensuring students have access to contemporary facilities to enhance their learning. These include:
 - 2.1. \$51.1 million for a multi-storey specialist teaching block at North Metropolitan TAFE's Balga Campus to provide technology-enabled classrooms for training delivery in building and construction trades, community services, general education, hairdressing and adult migrant education, with an additional \$1 million to be spent directly by North Metropolitan TAFE;
 - 2.2. \$36.6 million in specific clean energy training infrastructure through the Clean Energy Skills National Centre of Excellence;
 - 2.3. \$14.4 million for remediation work replacing aluminium composite panels at Central Regional TAFE and North Metropolitan TAFE;
 - 2.4. \$8.6 million for Collie Just Transitions to provide new buildings and onsite training facilities that assist the delivery of individual worker supports including career advice, skills assessment and training pathways; and
 - 2.5. \$81.1 million for the Remedial Works Program (over 2024-25 to 2028-29) for a range of essential projects to upgrade ageing infrastructure and ensure students and industry have access to industry-standard training infrastructure.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
WORKS IN PROGRESS							
Election Commitments							
Investing in Modern Equipment for TAFEs ^(a)	43,427	10,667	3,645	8,310	7,950	8,150	8,350
Other Works in Progress							
New Buildings and Additions - Muresk Institute							
Northam - New Trades Workshop, Classrooms and Specialist Facilities	10,365	10,125	400	240	-	-	-
New Buildings and Additions at TAFE Colleges							
Central Regional TAFE - Kalgoorlie Heavy							
Plant/Engineering Trades Workshop	12,648	12,322	1,400	326	-	-	-
North Metropolitan TAFE							
Balga Campus - Specialist Teaching Block	51,115	47,309	7,900	2,806	1,000	-	-
Joondalup Light Auto Workshop	19,498	18,839	150	659	-	-	-
Midland Specialist Rail Trade Training Centre	5,413	4,758	50	655	-	-	-
North Regional TAFE							
Broome Hospitality and Student Services Centre	12,438	12,368	30	70	-	-	-
Kununurra Health and Hospitality Trade Training							
Centre	5,900	5,810	19	90	-	-	-
Pundulmurra Trade Expansion (South Hedland)	44,320	43,496	450	824	-	-	-
South Metropolitan TAFE							
Armadale Electrical Training Facility	1,548	1,448	1,448	100	-	-	-
Armadale Training Campus	38,599	37,262	1,600	1,337	-	-	-
Mandurah Hospitality and Tourism Training Centre	17,466	17,266	51	200	-	-	-
South Regional TAFE							
Albany Trade Workshop	21,871	21,172	200	699	-	-	-
Collie Transitions Onsite Training Facilities	8,592	1,504	1,105	6,200	620	268	-
Plant and Equipment							
North Regional TAFE							
Heavy Vehicle Driver Training Program Kimberley	410	345	345	65	-	-	-
Heavy Vehicle Driver Training Program Pilbara	410	345	345	65	-	-	-
Remedial Works Program							
Central Regional TAFE - Aluminium Composite Panel							
Replacement	4,832	140	140	3,600	900	192	-
North Metropolitan TAFE - Aluminium Composite Panel							
Replacement	9,593	250	250	4,850	2,450	2,043	-
Remedial Works Program	173,667	112,181	19,641	15,586	15,300	15,300	15,300
TAFE Technology Fund Projects	7,340	5,513	5,220	1,827	-	-	-
COMPLETED WORKS							
New Buildings and Additions at TAFE Colleges							
North Regional TAFE - Roebourne (Minurmarghali Mia)							
New Classroom Block	7,704	7,704	2	-	-	-	-
South Regional TAFE - Collie Jobs and Skills Centre							
Upgrade	407	407	8	-	-	-	-
TAFE Technology Fund Projects	2,000	2,000	1,806	-	-	-	-
NEW WORKS							
Election Commitments							
New Buildings and Additions at TAFE Colleges							
North Metropolitan TAFE - Heavy Vehicle Driver							
Training Facility	12,473	-	-	4,558	3,000	4,000	915
South Metropolitan TAFE - Munster TAFE Expansion							
	350	-	-	350	-	-	-
Other New Works							
Clean Energy Skills National Centre of							
Excellence - Renewables Training Equipment	36,595	-	-	17,095	15,000	4,500	-
Total Cost of Asset Investment Program	548,981	373,231	46,205	70,512	46,220	34,453	24,565
FUNDED BY							
Capital Appropriation			35,065	18,819	12,002	12,706	9,265
Commonwealth Grants			17,089	15,130	15,300	15,300	15,300
Internal Funds and Balances			(6,958)	31,920	18,561	6,447	-
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund							
			-	4,643	357	-	-
Other			1,009	-	-	-	-
Total Funding			46,205	70,512	46,220	34,453	24,565

(a) The following transfers totalling \$13.8 million from the Investing in Modern Equipment for TAFEs project are reflected in the TAFE Colleges' Asset Investment Programs, where purchases are required at a local level to meet specific training requirements: North Metropolitan TAFE (\$2.9 million), South Metropolitan TAFE (\$6.6 million), North Regional TAFE (\$930,000), South Regional TAFE (\$2.5 million) and Central Regional TAFE (\$844,000).

Financial Statements

Income Statement

Expenses

1. The \$69 million increase in the Total Cost of Services between the 2023-24 Actual and 2024-25 Budget is largely due to training demand, and additional places and timing of payments for the Group Training Organisation Wage Subsidy and Construction Visa Subsidy Program.
2. The \$90.3 million increase in the Total Cost of Services between the 2024-25 Budget and 2024-25 Estimated Actual largely reflects training demand.
3. The \$51.1 million increase in the Total Cost of Services between the 2024-25 Estimated Actual and the 2025-26 Budget Year is largely due to election commitments, the public sector wages policy and policy initiatives under the National Skills Agreement.

Income

4. Changes to total income across the years reflects funding arrangements under the National Skills Agreement.
5. Increases in Income from Government between the 2024-25 Budget, 2024-25 Estimated Actual and the 2025-26 Budget Target are largely due to election commitments, training demand, the public sector wages policy and increased apprentice and trainee subsidy payments.
6. The movement in Surplus/Deficit across the forward estimates period largely reflects the timing of revenue and expenditure under Commonwealth Government agreements.

Statement of Financial Position

7. The decline in Total Assets and Total Equity between the 2023-24 Actual and the 2028-29 Outyear primarily reflects the transfer of completed capital works to the TAFE Colleges and the reduction in cash assets as a result of the timing of revenue and expenditure.

Statement of Cashflows

8. Movements in cash in the Statement of Cashflows reflect changes as noted above for the Statement of Financial Position.

INCOME STATEMENT ^(a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	62,793	69,918	73,622	78,387	76,993	77,355	77,242
Grants and subsidies ^(c)	708,324	774,226	862,954	910,177	840,714	778,714	816,472
Supplies and services	37,565	37,127	34,727	34,914	30,664	26,907	27,263
Accommodation	8,409	6,001	6,125	6,544	6,347	6,356	6,207
Depreciation and amortisation	5,423	1,851	1,816	1,421	1,401	1,344	1,408
Finance and interest costs	13	12	15	19	17	16	12
Service Delivery Agreement - International student fees	17,590	18,442	18,024	17,978	18,558	19,273	20,010
Other expenses	9,564	11,091	11,714	10,682	9,278	9,215	8,787
TOTAL COST OF SERVICES	849,681	918,668	1,008,997	1,060,122	983,972	919,180	957,401
Income							
Sale of goods and services	613	639	639	639	639	639	639
Regulatory fees and fines	580	882	882	882	882	882	882
Grants and subsidies	241,725	235,960	262,755	277,802	276,968	264,225	260,320
International student course fees	23,471	24,449	23,899	23,831	24,596	25,539	26,512
Other revenue	1,017	1,901	3,993	5,091	2,591	2,591	2,591
Total Income	267,406	263,831	292,168	308,245	305,676	293,876	290,944
NET COST OF SERVICES	582,275	654,837	716,829	751,877	678,296	625,304	666,457
INCOME FROM GOVERNMENT							
Service appropriations	520,842	538,685	596,021	654,447	653,781	580,111	622,014
Resources received free of charge	496	294	294	294	294	294	294
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	46,633	46,787	46,787	46,787	46,787	46,787	46,787
Other revenues	10,854	10,802	12,450	15,776	16,570	15,375	12,273
TOTAL INCOME FROM GOVERNMENT	578,825	596,568	655,552	717,304	717,432	642,567	681,368
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(3,450)	(58,269)	(61,277)	(34,573)	39,136	17,263	14,911

(a) Full audited financial statements are published in the Department's Annual Report.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 494, 592 and 594 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Contracts and Agreements for the Delivery of Training and Employment Services by State Training Providers, Private Training Providers and the Western Australian Academy of Performing Arts at Edith Cowan University	628,429	678,851	769,762	774,878	726,761	686,757	739,488
Other Grants and Subsidies	79,895	95,375	93,192	135,299	113,953	91,957	76,984
TOTAL	708,324	774,226	862,954	910,177	840,714	778,714	816,472

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	173,139	81,779	97,991	18,444	28,121	23,667	23,167
Restricted cash.....	37,458	33,455	37,458	37,458	37,458	37,458	37,458
Receivables.....	5,682	4,451	5,682	5,682	5,707	5,707	5,707
Other.....	7,346	4,279	7,346	7,346	7,346	7,346	7,346
Total current assets.....	223,625	123,964	148,477	68,930	78,632	74,178	73,678
NON-CURRENT ASSETS							
Holding Account receivables.....	68,430	70,254	70,236	71,638	73,020	74,345	75,670
Property, plant and equipment.....	87,173	151,344	94,792	85,137	123,169	128,597	81,785
Receivables.....	1,409	-	1,409	1,409	1,409	1,409	1,409
Intangibles.....	930	-	517	517	517	517	517
Restricted cash ^(b)	-	1,230	-	-	-	-	-
Other.....	309	338	309	309	309	309	309
Total non-current assets.....	158,251	223,166	167,263	159,010	198,424	205,177	159,690
TOTAL ASSETS.....	381,876	347,130	315,740	227,940	277,056	279,355	233,368
CURRENT LIABILITIES							
Employee provisions.....	10,437	10,377	10,736	9,770	10,214	10,428	10,428
Payables.....	548	140	548	548	548	548	548
Borrowings and leases.....	115	113	117	76	77	78	28
Other.....	27,975	22,554	27,854	27,712	27,591	27,422	28,479
Total current liabilities.....	39,075	33,184	39,255	38,106	38,430	38,476	39,483
NON-CURRENT LIABILITIES							
Employee provisions.....	4,785	4,452	4,785	4,785	4,785	4,785	4,785
Borrowings and leases.....	201	113	150	126	154	138	94
Total non-current liabilities.....	4,986	4,565	4,935	4,911	4,939	4,923	4,879
TOTAL LIABILITIES.....	44,061	37,749	44,190	43,017	43,369	43,399	44,362
EQUITY							
Contributed equity.....	(29,307)	13,156	(34,295)	(86,349)	(76,721)	(91,715)	(153,576)
Accumulated surplus/(deficit).....	362,579	292,626	301,302	266,729	305,865	323,128	338,039
Reserves.....	4,543	3,599	4,543	4,543	4,543	4,543	4,543
Total equity.....	337,815	309,381	271,550	184,923	233,687	235,956	189,006
TOTAL LIABILITIES AND EQUITY.....	381,876	347,130	315,740	227,940	277,056	279,355	233,368

(a) Full audited financial statements are published in the Department's Annual Report.

(b) Effective from the 2023-24 financial year, the classification of 27th pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations	514,581	536,879	594,215	653,045	652,399	578,786	620,689
Capital appropriation.....	104,913	39,852	35,200	18,954	12,096	12,800	9,359
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	2,836	5,735	-	7,841	4,506	-	-
Royalties for Regions Fund							
Regional Community Services Fund	46,633	46,787	46,787	46,787	46,787	46,787	46,787
Other.....	9,237	10,802	12,450	15,776	16,570	15,375	12,273
Net cash provided by Government	678,200	640,055	688,652	742,403	732,358	653,748	689,108
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(61,805)	(69,855)	(73,559)	(79,589)	(76,810)	(77,367)	(77,468)
Grants and subsidies	(710,746)	(774,226)	(862,954)	(910,177)	(840,714)	(778,714)	(816,472)
Supplies and services.....	(37,273)	(37,949)	(34,809)	(34,422)	(30,557)	(26,828)	(27,691)
Accommodation.....	(5,582)	(6,176)	(6,300)	(6,719)	(6,522)	(6,531)	(6,382)
GST payments.....	(17,995)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)
Finance and interest costs.....	(14)	(12)	(15)	(19)	(17)	(16)	(12)
Service Delivery Agreement - International student fees	(17,564)	(17,702)	(18,024)	(17,978)	(18,558)	(19,273)	(19,503)
Other payments	(7,801)	(10,459)	(11,082)	(10,625)	(8,846)	(8,783)	(8,355)
Receipts ^(b)							
Regulatory fees and fines	516	882	882	882	882	882	882
Grants and subsidies	241,882	235,960	262,755	277,802	276,968	264,225	260,320
Sale of goods and services.....	72	639	639	639	639	639	639
GST receipts.....	17,995	13,821	13,821	13,821	13,821	13,821	13,821
Other receipts	26,048	26,350	27,892	28,922	27,187	28,130	29,103
Net cash from operating activities	(572,267)	(652,548)	(714,575)	(751,284)	(676,348)	(623,636)	(664,939)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(115,838)	(64,668)	(46,205)	(70,512)	(46,220)	(34,453)	(24,565)
Net cash from investing activities	(115,838)	(64,668)	(46,205)	(70,512)	(46,220)	(34,453)	(24,565)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(119)	(146)	(156)	(154)	(113)	(113)	(104)
Other payments	(179)	-	-	-	-	-	-
Net cash from financing activities	(298)	(146)	(156)	(154)	(113)	(113)	(104)
NET INCREASE/(DECREASE) IN CASH HELD.....	(10,203)	(77,307)	(72,284)	(79,547)	9,677	(4,454)	(500)
Cash assets at the beginning of the reporting period	231,396	194,771	210,597	135,449	55,902	65,579	61,125
Net cash transferred to/from other agencies	(10,596)	(1,000)	(2,864)	-	-	-	-
Cash assets at the end of the reporting period	210,597	116,464	135,449	55,902	65,579	61,125	60,625

(a) Full audited financial statements are published in the Department's Annual Report.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION ^(a)

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Regulatory Fees and Fines							
Regulatory Fees	516	882	882	882	882	882	882
Grants and Subsidies							
Commonwealth Capital.....	18,968	15,300	20,242	16,030	15,300	15,300	15,300
Commonwealth Recurrent.....	222,914	220,660	242,513	261,772	261,668	248,925	245,020
Direct Grants and Subsidies Recurrent	5,856	6,112	6,112	6,112	6,112	6,112	6,112
Sale of Goods and Services							
Sale of Goods and Services	80	655	655	655	655	655	655
GST Receipts							
GST Receipts	17,995	13,821	13,821	13,821	13,821	13,821	13,821
Other Receipts							
Interest Receipts.....	3,280	1,200	1,200	1,200	1,200	1,200	1,200
International Student Delivery.....	25,565	24,449	23,899	23,831	24,596	25,539	26,512
Other Receipts.....	529	5,375	9,115	13,539	11,833	10,638	7,536
TOTAL	295,703	288,454	318,439	337,842	336,067	323,072	317,038

(a) The moneys received and retained are to be applied to the Department's services as specified in the Budget Statements.

DETAILS OF ADMINISTERED TRANSACTIONS

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
INCOME							
Other							
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa Holder (Subclass 482) Child School Fees ^(a)	109	3,048	100	2,693	4,081	4,081	4,081
TOTAL ADMINISTERED INCOME	109	3,048	100	2,693	4,081	4,081	4,081
EXPENSES							
Other							
Payments to the Consolidated Account ^(a)	109	3,048	100	2,693	4,081	4,081	4,081
TOTAL ADMINISTERED EXPENSES	109	3,048	100	2,693	4,081	4,081	4,081

(a) The movement from 2023-24 Actual to the 2025-26 Budget Target reflects the expiry of the tuition fee waiver for dependants of temporary skilled worker visa holders enrolled in public schools.

TAFE Colleges

Part 6 Education and Training

Asset Investment Program

- The five TAFE Colleges are undertaking Asset Investment Programs in 2025-26 comprising various refurbishments and improvements to accommodation and infrastructure, as well as the replacement of equipment for training and minor works.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
CENTRAL REGIONAL TAFE							
WORKS IN PROGRESS							
Election Commitment							
Investing in Modern Equipment for TAFEs ^(a)	844	844	202	-	-	-	-
Other Works in Progress							
Asset Replacement Program.....	13,024	7,224	2,333	1,450	1,450	1,450	1,450
Total Cost of Asset Investment Program	13,868	8,068	2,535	1,450	1,450	1,450	1,450
NORTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Election Commitment							
Investing in Modern Equipment for TAFEs ^(a)	2,886	2,886	317	-	-	-	-
Other Works in Progress							
Accommodation and Infrastructure - Building Renewal and Improvements	10,984	7,924	295	1,140	640	640	640
Asset Replacement Program.....	24,102	17,662	3,071	2,360	1,360	1,360	1,360
COMPLETED WORKS							
Other Completed Works							
New Buildings and Additions at TAFE Colleges							
Balga Campus - Specialist Teaching Block Equipment.....	1,000	1,000	1,000	-	-	-	-
Joondalup Light Auto Workshop Equipment.....	1,835	1,835	1,253	-	-	-	-
NEW WORKS							
Career Taster Program Virtual Reality Software	1,000	-	-	1,000	-	-	-
Total Cost of Asset Investment Program	41,807	31,307	5,936	4,500	2,000	2,000	2,000
NORTH REGIONAL TAFE							
WORKS IN PROGRESS							
Election Commitment							
Investing in Modern Equipment for TAFEs ^(a)	930	859	15	71	-	-	-
Other Works in Progress							
Asset Replacement Program.....	13,064	8,127	1,967	2,987	650	650	650
Total Cost of Asset Investment Program	13,994	8,986	1,982	3,058	650	650	650
SOUTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Election Commitment							
Investing in Modern Equipment for TAFEs ^(a)	6,631	6,602	2,778	29	-	-	-
Other Works in Progress							
Asset Replacement Program.....	32,232	21,353	2,599	2,989	2,630	2,630	2,630
COMPLETED WORKS							
New Buildings and Additions at TAFE Colleges							
Armadale Electrical Training Facility.....	650	650	650	-	-	-	-
Armadale Training Campus	1,000	1,000	380	-	-	-	-
Total Cost of Asset Investment Program	40,513	29,605	6,407	3,018	2,630	2,630	2,630

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
SOUTH REGIONAL TAFE							
WORKS IN PROGRESS							
Election Commitment							
Investing in Modern Equipment for TAFEs ^(a)	2,485	2,436	1,148	49	-	-	-
Other Works in Progress							
Asset Replacement Program.....	7,486	3,642	961	961	961	961	961
Total Cost of Asset Investment Program	9,971	6,078	2,109	1,010	961	961	961
Total Cost of TAFE Colleges Asset Investment Program	120,153	84,044	18,969	13,036	7,691	7,691	7,691
FUNDED BY							
Internal Funds and Balances.....			18,969	13,036	7,691	7,691	7,691
Total Funding.....			18,969	13,036	7,691	7,691	7,691

(a) A total of \$13.8 million was transferred from Training and Workforce Development's Investing in Modern Equipment for TAFEs project to the Colleges where purchases are required at a local level to meet specific training requirements.

Building and Construction Industry Training Board

Part 6 Education and Training

Asset Investment Program

1. The Board's 2025-26 Asset Investment Program allocates \$500,000 for the Construction Futures Centre Continuous Improvement Program to refresh and incorporate new technologies into exhibits.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
WORKS IN PROGRESS							
Construction Futures Centre Exhibit Upgrades	2,711	711	500	500	500	500	500
Total Cost of Asset Investment Program	2,711	711	500	500	500	500	500
FUNDED BY							
Internal Funds and Balances.....			500	500	500	500	500
Total Funding.....			500	500	500	500	500