



WA State Budget

2025–26

Budget Paper No. 2
Budget Statements Volume 1



2025-26 B U D G E T

B U D G E T S T A T E M E N T S

Budget Paper No. 2
Volume 1

**PRESENTED TO THE LEGISLATIVE ASSEMBLY
ON 19 JUNE 2025**

2025-26 Budget Statements

(Budget Paper No. 2 Volume 1)

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Acknowledgement of Country

The Government of Western Australia acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of Aboriginal communities and their cultures; and to Elders past and present.

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2025-26 BUDGET

BUDGET STATEMENTS

TABLE OF CONTENTS

	Volume	Page
Chapter 1: Consolidated Account Expenditure Estimates.....	1	1
Chapter 2: Net Appropriation Determinations.....	1	21
Chapter 3: Agency Information in Support of the Estimates	1	25
PART 1		
PARLIAMENT		
Parliament	1	29
Parliamentary Commissioner for Administrative Investigations	1	50
PART 2		
GOVERNMENT ADMINISTRATION		
Premier and Cabinet	1	61
Public Sector Commission	1	78
Governor's Establishment	1	87
Western Australian Electoral Commission	1	93
Salaries and Allowances Tribunal	1	101
Commissioner for Children and Young People	1	107
Office of the Information Commissioner	1	112
WorkCover WA Authority	1	121
Registrar, Western Australian Industrial Relations Commission	1	122
PART 3		
FINANCIAL ADMINISTRATION		
Treasury and Finance	1	131
Western Australian Treasury Corporation	1	150
Office of the Auditor General.....	1	156
Insurance Commission of Western Australia	1	164
Keystart	1	177
PART 4		
JOBS AND ECONOMIC DEVELOPMENT		
Energy and Economic Diversification.....	1	187
Creative Industries, Tourism and Sport.....	1	202
Primary Industries and Regional Development.....	1	225
Mines, Petroleum and Exploration	1	248
Gold Corporation	1	258
Western Australian Meat Industry Authority.....	1	266
Small Business Development Corporation.....	1	267
Rural Business Development Corporation	1	275
Economic Regulation Authority	1	282
Forest Products Commission	1	289
Racing and Wagering Western Australia	1	297
Western Australian Greyhound Racing Association	1	298
Burswood Park Board	1	299

	Volume	Page
PART 5		
HEALTH		
WA Health	1	303
Mental Health Commission	1	331
Health and Disability Services Complaints Office	1	344
PART 6		
EDUCATION AND TRAINING		
Education	1	353
Training and Workforce Development.....	1	374
TAFE Colleges	1	389
Building and Construction Industry Training Board	1	391
PART 7		
COMMUNITY SAFETY		
Western Australia Police Force	2	399
Justice	2	413
State Solicitor's Office	2	433
Legal Aid Commission of Western Australia	2	440
Fire and Emergency Services	2	441
Office of the Director of Public Prosecutions.....	2	454
Corruption and Crime Commission	2	463
Chemistry Centre (WA)	2	471
Office of the Inspector of Custodial Services	2	479
Parliamentary Inspector of the Corruption and Crime Commission	2	485
PART 8		
COMMUNITY SERVICES		
Communities	2	493
Local Government, Industry Regulation and Safety.....	2	515
Western Australian Sports Centre Trust	2	531
Western Australian Institute of Sport.....	2	540
Lotteries Commission.....	2	541
Metropolitan Cemeteries Board	2	542
PART 9		
TRANSPORT AND MAJOR INFRASTRUCTURE		
Transport and Major Infrastructure.....	2	547
Commissioner of Main Roads	2	565
Public Transport Authority of Western Australia	2	582
Provision for METRONET Projects Under Development	2	597
Housing and Works	2	598
Infrastructure WA	2	613
Fremantle Port Authority	2	619
Kimberley Ports Authority.....	2	628
Mid West Ports Authority.....	2	636
Pilbara Ports Authority	2	644
Southern Ports Authority	2	652
PART 10		
ENVIRONMENT		
Water and Environmental Regulation	2	663
Biodiversity, Conservation and Attractions.....	2	685

	Volume	Page
PART 11		
PLANNING AND LAND USE		
Planning, Lands and Heritage	2	707
Western Australian Planning Commission	2	723
Western Australian Land Information Authority	2	732
DevelopmentWA	2	742
Heritage Council of Western Australia	2	751
National Trust of Australia (WA)	2	756
PART 12		
UTILITIES		
Synergy	2	767
Western Power	2	775
Horizon Power	2	786
Water Corporation	2	796
Bunbury Water Corporation	2	806
Busselton Water Corporation	2	813

CHAPTER 1

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 1 - PARLIAMENT			
1			Parliament
			Legislative Council
	1		- Net amount appropriated to deliver services
	95		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
			Legislative Assembly
	2		- Net amount appropriated to deliver services
	96		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
			Parliamentary Services
	3		- Net amount appropriated to deliver services
	97		- Capital Appropriation.....
			Total
2			Parliamentary Commissioner for Administrative Investigations
	4		- Net amount appropriated to deliver services
	98		- Capital Appropriation.....
			- Parliamentary Commissioner Act 1971
			Total
TOTAL - PART 1			
PART 2 - GOVERNMENT ADMINISTRATION			
3			Premier and Cabinet
	5		- Net amount appropriated to deliver services
	6		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	99		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
4			Public Sector Commission
	7		- Net amount appropriated to deliver services
	100		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
5			Governor's Establishment
	8		- Net amount appropriated to deliver services
	101		- Capital Appropriation.....
			- Governor's Establishment Act 1992
			- Salaries and Allowances Act 1975
			Total
6			Western Australian Electoral Commission
	9		- Net amount appropriated to deliver services
	102		- Capital Appropriation.....
			- Electoral Act 1907
			- Industrial Relations Act 1979.....
			- Salaries and Allowances Act 1975
			Total
7			Salaries and Allowances Tribunal
	10		- Net amount appropriated to deliver services
	103		- Capital Appropriation.....
			Total

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
6,175	5,970	6,207	6,424	6,436	6,559	6,847
50	19	19	20	21	21	41
14,077	15,382	15,347	15,895	15,744	15,971	16,356
20,302	21,371	21,573	22,339	22,201	22,551	23,244
5,933	5,848	6,155	6,425	6,427	6,521	6,528
14	14	26	29	32	30	48
22,881	24,806	25,302	25,395	25,450	26,087	26,150
28,828	30,668	31,483	31,849	31,909	32,638	32,726
21,287	23,669	24,611	24,732	24,787	25,303	25,794
1,627	2,127	2,120	2,721	2,217	1,517	1,538
22,914	25,796	26,731	27,453	27,004	26,820	27,332
11,744	12,267	12,500	12,885	13,033	13,268	13,602
416	17	17	18	19	20	20
737	751	760	785	803	821	841
12,897	13,035	13,277	13,688	13,855	14,109	14,463
84,941	90,870	93,064	95,329	94,969	96,118	97,765
201,307	197,429	210,511	224,473	212,878	213,869	214,838
180,725	261,534	388,560	192,612	122,288	122,209	125,200
2,077	2,295	3,110	1,465	1,471	1,474	1,877
2,143	2,827	3,158	3,238	3,311	3,325	3,399
386,252	464,085	605,339	421,788	339,948	340,877	345,314
28,085	29,549	30,136	36,671	38,680	40,505	41,999
25	26	23	19,224	24	25	26
519	532	532	548	562	576	590
28,629	30,107	30,691	56,443	39,266	41,106	42,615
2,738	2,363	2,363	2,440	2,420	1,716	1,727
-	38	38	38	46	37	34
5,060	5,084	5,084	5,109	5,244	5,458	5,452
599	667	667	687	704	724	742
8,397	8,152	8,152	8,274	8,414	7,935	7,955
12,396	38,666	43,032	8,583	8,562	12,908	47,613
356	410	416	16	16	17	-
1,646	11,000	12,458	-	800	1,600	11,000
116	116	116	116	116	116	116
548	563	563	582	596	610	625
15,062	50,755	56,585	9,297	10,090	15,251	59,354
1,071	1,099	1,119	1,144	1,142	1,166	1,189
3	3	3	4	3	3	3
1,074	1,102	1,122	1,148	1,145	1,169	1,192

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 2 - GOVERNMENT ADMINISTRATION - continued			
8		11	Commissioner for Children and Young People
			- Net amount appropriated to deliver services
			- Salaries and Allowances Act 1975
			Total
9		12	Office of the Information Commissioner
		104	- Net amount appropriated to deliver services
			- Capital Appropriation.....
			- Freedom of Information Act 1992.....
			- Salaries and Allowances Act 1975
			Total
10		13	Registrar, Western Australian Industrial Relations Commission
		105	- Net amount appropriated to deliver services
			- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
TOTAL - PART 2			
PART 3 - FINANCIAL ADMINISTRATION			
11			Treasury and Finance
		14	- Net amount appropriated to deliver services
		15	- Bunbury Water Corporation.....
		16	- Busselton Water Corporation
		17	- Electricity Generation and Retail Corporation (Synergy)
		18	- Gold Corporation
		19	- Southern Ports Authority
		20	- Mid West Ports Authority
		21	- Public Transport Authority of Western Australia
		22	- Regional Power Corporation (Horizon Power)
		23	- Water Corporation.....
		24	- Western Australian Land Authority (DevelopmentWA).....
			- Western Australian Land Authority (DevelopmentWA) - Provision for Lease Incentives (Strategic Industrial Areas).....
		25	- Fremantle Port Authority
			- Kimberley Ports Authority
		26	- Department of Creative Industries, Tourism and Sport
		27	- Department of Energy and Economic Diversification
		28	- Department of Housing and Works
		29	- Department of the Premier and Cabinet.....
		30	- Department of Transport and Major Infrastructure
		31	- Goods and Services Tax (GST) Administration Costs.....
			- National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account.....
		32	- Noongar Land Fund
		33	- Provision for Government Wages Policy
		34	- Provision for National Disability Insurance Scheme Additional Contributions
		35	- Royalties for Regions
		36	- State Property - Emergency Services Levy
		37	- WA Health
		38	- Western Australian Land Authority (DevelopmentWA) - Provision for Housing.....
		39	- All Other Grants, Subsidies and Transfer Payments
		40	- Comprising:
			- Acts of Grace / Ex Gratia Payments.....
			- Administration Costs - National Tax Equivalent Regime Scheme
			- Building Bonus Homebuyers Grant
			- Commonwealth COVID-19 Support Payment
			- COVID-19 - Business Assistance Package.....
			- Energy Concession Extension Scheme
			- Electricity Credits (State and Commonwealth)
			- Incidentals
			- Interest on Public Moneys Held in Participating Trust Fund Accounts
			- Life Support Equipment Subsidy Scheme
			- National Partnership on Homebuilder.....
			- Off-the-Plan Duty Rebate Scheme.....

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
2,976	2,986	2,906	3,053	3,028	3,081	3,147
287	345	392	404	414	424	435
3,263	3,331	3,298	3,457	3,442	3,505	3,582
2,976	2,956	3,025	5,321	5,519	5,733	5,943
-	-	-	100	-	-	-
306	315	319	-	-	-	-
-	-	-	1,139	1,168	1,196	1,225
3,282	3,271	3,344	6,560	6,687	6,929	7,168
9,577	9,849	9,981	10,262	10,364	10,538	10,709
128	61	55	53	51	53	54
2,991	3,080	3,091	3,259	3,415	3,499	3,586
12,696	12,990	13,127	13,574	13,830	14,090	14,349
458,655	573,793	721,658	520,541	422,822	430,862	481,529

113,477	120,168	120,767	123,076	117,708	119,635	121,368
4,737	5,981	6,010	9,168	8,756	8,988	9,224
752	4,253	4,386	4,359	4,756	5,400	6,582
939,945	831,072	1,192,271	778,483	470,612	364,429	264,973
-	-	4,270	6,078	-	-	-
-	-	-	2,851	-	-	-
-	-	-	6,029	-	-	-
1,216,005	1,283,888	1,390,573	1,412,781	1,405,909	1,440,064	1,456,718
44,611	29,342	51,143	25,707	20,383	20,838	21,026
694,310	681,355	596,630	756,244	829,711	905,389	893,743
132,669	266,799	197,882	217,073	99,402	68,197	65,054
-	1,500	1,500	1,700	3,800	3,800	-
326	-	-	-	-	-	-
2,500	2,500	2,500	-	-	-	-
50,299	70,100	37,645	50,257	34,389	-	-
1,100	10,190	8,574	10,139	29,286	24,450	1,200
-	2,157	-	86,298	59,475	59,475	59,475
-	-	-	19,000	-	-	-
-	14,030	-	4,900	4,000	-	-
68,086	76,800	67,600	76,200	76,800	77,000	77,100
-	10,000	10,000	82,001	-	-	-
2,800	5,600	5,600	5,600	5,600	5,600	5,600
-	585,354	-	149,940	93,578	109,624	132,544
-	-	-	163,100	-	-	-
866,108	936,406	740,134	953,824	847,566	802,850	811,882
20,491	21,704	23,077	23,361	24,243	25,085	25,985
14,599	27,826	26,092	12,266	12,279	12,279	12,279
-	-	-	61,631	174,557	114,334	-
234,506	266,346	268,078	262,206	272,597	290,808	310,575
-	200	150	200	200	200	200
112	125	125	125	125	125	125
7,980	500	500	500	-	-	-
1,322	-	-	-	-	-	-
20,230	-	-	-	-	-	-
2,863	3,037	3,731	3,514	3,663	3,818	3,980
7,501	6,600	14,056	1,354	-	-	-
89	200	4,353	200	200	200	200
10,166	13,000	13,000	11,500	11,000	11,000	11,000
1,468	1,548	1,531	1,596	1,664	1,735	1,808
3,850	3,740	3,740	660	-	-	-
1,152	450	450	500	-	-	-

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 3 - FINANCIAL ADMINISTRATION - continued			
			- Payroll Tax Rebate Scheme.....
			- Pensioner Concessions - Emergency Services Levy.....
			- Pensioner Concessions - Local Government Rates.....
			- Refund of Past Years Revenue Collections - Public Corporations.....
			- Refund of Past Years Revenue Collections - Royalties.....
			- Refund of Past Years Revenue Collections - Taxation.....
			- Thermoregulatory Dysfunction Energy Subsidy.....
			- Western Australian Land Information Authority - Valuation Services.....
			- Western Australian Treasury Corporation Management Fees.....
			- WorkCover WA Authority.....
			- Asset Maintenance Fund.....
			- Department of Communities.....
			- Ecological Thinning Program Account.....
			- Gaming and Wagering Commission.....
			- Metropolitan Redevelopment Authority (DevelopmentWA).....
			- Provision for Inner City Projects.....
			- Provision for METRONET High Wycombe Community Hub.....
			- Provision for Wages Policy Outcomes not yet Finalised.....
			- Judges' Salaries and Pensions Act 1950.....
			<i>Comprising:</i>
			- Benefit Payments.....
			- Administration Expenses.....
			- Parliamentary Superannuation Act 1970.....
			<i>Comprising:</i>
			- Benefit Payments.....
			- Administration Expenses.....
			- State Superannuation Act 2000.....
			<i>Comprising:</i>
			- Pension Scheme.....
			<i>Comprising:</i>
			- Benefit Payments.....
			- Administration Expenses.....
			- Gold State Super.....
			<i>Comprising:</i>
			- Benefit Payments.....
			- Administration Expenses.....
			- Government Services.....
			- First Home Owner Grant Act 2000.....
			- Loan Acts - Interest.....
			- Racing and Wagering Western Australia Act 2003.....
			- Petroleum (Submerged Lands) Act 1982.....
			- Unclaimed Money Act 1990.....
			- Western Australian Health Promotion Foundation Act 2016.....
			- Western Australian Future Health Research and Innovation Fund Act 2012.....
106			- Capital Appropriation.....
107			- Busselton Water Corporation.....
108			- Bunbury Water Corporation.....
109			- Department of Biodiversity, Conservation and Attractions.....
110			- Department of Creative Industries, Tourism and Sport.....
111			- Department of Housing and Works.....
112			- Department of Transport and Major Infrastructure.....
113			- Electricity Generation and Retail Corporation (Synergy).....
114			- Electricity Networks Corporation (Western Power).....
115			- Fremantle Port Authority.....
116			- Kimberley Ports Authority.....
117			- Mid West Ports Authority.....
118			- Pilbara Ports Authority.....
119			- Provision for Aluminium Composite Panel Cladding.....
120			- Provision for Public Transport Authority of Western Australia.....
121			- Royalties for Regions.....
122			- WA Health.....
123			- Water Corporation.....
124			- Western Australian Meat Industry Authority.....
125			- Western Australia Police Force.....
			- Commissioner of Main Roads.....

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
20	50	50	50	50	50	50
24,278	27,631	26,321	28,500	30,851	33,387	36,224
119,145	141,142	129,173	139,908	151,535	164,129	177,769
-	10,000	10,000	10,000	10,000	10,000	10,000
-	2,000	2,000	2,000	2,000	2,000	2,000
31,486	52,950	52,950	55,500	58,063	60,779	63,659
1,901	2,128	1,984	2,068	2,156	2,247	2,343
103	150	150	190	140	160	210
840	895	895	922	950	978	1,007
-	-	2,919	2,919	-	-	-
250,000	-	-	-	-	-	-
-	75,600	-	-	-	-	-
20,883	129,691	129,691	-	-	-	-
4,100	4,200	4,200	-	-	-	-
573	-	-	-	-	-	-
-	35,300	-	-	-	-	-
-	12,500	-	-	-	-	-
-	766	-	-	-	-	-
21,621	21,264	20,582	21,182	21,817	22,472	23,146
21,426	20,924	20,315	20,925	21,552	22,199	22,864
195	340	267	257	265	273	282
10,560	10,252	9,879	10,155	10,459	10,773	11,097
10,331	9,853	9,566	9,853	10,148	10,452	10,766
229	399	313	302	311	321	331
343,128	442,043	451,808	435,532	438,434	438,915	486,836
143,583	142,458	142,175	135,655	128,483	121,570	114,857
142,396	141,222	140,948	134,503	127,392	120,543	113,885
1,186	1,236	1,227	1,152	1,091	1,027	972
199,545	299,585	309,633	299,877	309,951	317,345	371,979
195,190	293,894	304,483	294,443	305,046	312,619	367,391
4,172	5,374	4,876	5,143	4,603	4,415	4,267
183	317	274	291	302	311	321
34,274	54,221	44,681	53,182	62,912	72,079	80,784
780,980	794,000	827,000	867,000	980,000	1,069,000	1,143,000
37,067	33,255	38,782	38,651	39,100	39,594	40,095
141	211	59	-	-	-	-
2,384	2,000	2,000	3,000	3,000	3,000	3,000
25,057	25,520	25,520	25,992	26,584	26,584	26,617
79,800	77,700	77,700	82,500	77,100	76,200	74,600
534	537	544	1,081	592	614	611
-	-	-	437	1,553	1,632	4,316
-	-	-	5,325	13,889	2,909	-
-	12,562	250	350	500	1,650	-
-	20,000	-	20,000	-	-	-
-	13,000	13,000	11,000	-	-	-
-	150	-	6,150	4,350	-	-
-	1,073,820	1,068,218	419,538	132,131	-	-
89,073	145,481	227,246	599,001	259,879	143,048	143,836
-	-	-	3,635	6,700	19,665	-
8,600	12,725	10,725	7,130	3,495	3,672	3,672
1,500	-	-	212	1,545	10,649	10,649
32,437	211,416	174,560	341,274	97,857	44,042	34,303
-	41,749	-	10,352	-	-	-
-	25,000	-	50,000	32,500	-	-
207,302	342,307	248,348	320,657	180,217	66,874	16,634
-	67,165	24,295	144,348	233,505	91,940	118,637
87,608	59,775	94,030	49,196	10,060	446	420
-	1,628	1,628	2,673	-	-	-
2,149	11,817	-	13,088	14,016	1,190	-
-	-	-	-	-	56,846	37,091

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 3 - FINANCIAL ADMINISTRATION - continued			
			- Department of Communities.....
			- Department of Education.....
			- Department of Justice
			- Forest Products Commission
			- Metropolitan Redevelopment Authority (DevelopmentWA)
			- Provision for Decarbonisation of the South West Interconnected System.....
			- Provision for Murdoch Health and Knowledge Precinct Infrastructure
			- Regional Power Corporation (Horizon Power)
			- Southern Ports Authority
			- The Burswood Park Board
			- Western Australian Energy Disputes Arbitrator
			- Western Australian Land Authority (DevelopmentWA).....
126			- Digital Capability Fund
127			- Social and Affordable Housing Investment Fund
128			- Strategic Industries Fund
			- Climate Action Fund
			- Loans (Co-operative Companies) Act 2004
			- Salaries and Allowances Act 1975
			Total
12			Office of the Auditor General
	41		- Net amount appropriated to deliver services
	129		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
TOTAL - PART 3			
PART 4 - JOBS AND ECONOMIC DEVELOPMENT			
13			Energy and Economic Diversification
	42		- Net amount appropriated to deliver services
	43		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	130		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
14			Creative Industries, Tourism and Sport
	44		- Net amount appropriated to deliver services
	45		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	46		- Art Gallery of Western Australia
	47		- Arts and Culture Trust
	48		- Contribution to Community Sporting and Recreation Facilities Fund
	49		- Library Board of Western Australia
	50		- Western Australian Museum
	131		- Capital Appropriation.....
	132		- Art Gallery of Western Australia
			- Western Australian Museum
			- Lotteries Commission Act 1990.....
			- Salaries and Allowances Act 1975
			Total
15			Primary Industries and Regional Development
	51		- Net amount appropriated to deliver services
	52		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	133		- Capital Appropriation.....
			- Biosecurity and Agriculture Management Act 2007
			- Salaries and Allowances Act 1975
			Total

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
-	3,395	-	-	-	-	-
1,000	11,137	-	-	-	-	-
5,700	-	-	-	-	-	-
15,858	-	-	-	-	-	-
2,180	2,420	2,420	-	-	-	-
224,699	192,039	-	-	-	-	-
-	439	-	-	-	-	-
2,404	-	-	-	14,451	14,451	14,451
1,275	-	-	-	-	-	-
427	-	-	-	-	-	-
400	-	-	-	-	-	-
18,000	17,753	40,353	-	-	-	-
-	458,151	458,151	15,964	-	-	-
450,000	400,000	400,000	79,500	246,036	-	-
-	500,000	500,000	455,000	25,000	20,000	-
869,090	-	-	-	-	-	-
14,514	-	12,000	-	-	-	-
2,847	3,054	3,054	3,129	3,211	3,287	3,369
8,055,486	10,599,414	9,665,456	9,400,506	7,536,300	6,699,777	6,552,492
13,158	13,858	14,754	16,016	15,857	16,189	16,505
1,970	300	544	300	300	300	300
852	878	878	904	927	950	974
15,980	15,036	16,176	17,220	17,084	17,439	17,779
8,071,466	10,614,450	9,681,632	9,417,726	7,553,384	6,717,216	6,570,271
233,284	248,438	204,810	331,799	303,213	200,195	177,711
22,686	14,699	50,365	128,777	84,452	84,759	84,974
2,184	2,181	21,186	28,170	17,170	7,170	7,170
1,490	1,570	1,570	1,641	1,720	1,813	1,869
259,644	266,888	277,931	490,387	406,555	293,937	271,724
255,627	399,398	415,473	452,935	358,408	319,176	289,175
964	974	980	985	998	988	988
10,141	10,350	10,528	10,774	11,045	11,306	11,590
17,307	15,570	19,996	15,002	19,874	20,323	20,809
19,500	25,573	25,573	12,000	12,000	12,000	12,000
28,743	29,332	29,679	30,344	30,943	31,520	32,161
38,610	41,010	44,897	38,851	39,909	40,830	41,267
18,594	137,883	205,950	144,111	161,687	67,517	46,660
218	1,068	1,068	218	218	218	218
3,140	-	-	-	-	-	-
48,357	39,604	45,804	42,362	43,772	44,360	45,224
1,239	1,229	1,229	1,290	1,319	1,334	1,367
442,440	701,991	801,177	748,872	680,173	549,572	501,459
286,820	266,306	320,054	290,631	272,907	268,918	268,089
1,550	1,550	1,550	1,550	1,550	1,550	1,550
19,841	66,660	54,605	163,200	14,341	54,061	137,885
3,378	3,475	3,475	3,574	3,574	3,574	3,574
3,222	3,439	3,439	3,707	3,952	4,118	4,118
314,811	341,430	383,123	462,662	296,324	332,221	415,216

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 4 - JOBS AND ECONOMIC DEVELOPMENT - continued			
16			Mines, Petroleum and Exploration
	53		- Net amount appropriated to deliver services
	54		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	134		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
17			Small Business Development Corporation
	55		- Net amount appropriated to deliver services
			- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
18			Rural Business Development Corporation
	56		- Net amount appropriated to deliver services
			Total
19			Economic Regulation Authority
	57		- Net amount appropriated to deliver services
			- Capital Appropriation
			Total
TOTAL - PART 4			
PART 5 - HEALTH			
20			WA Health
	58		- Net amount appropriated to deliver services
	135		- Capital Appropriation
			- Lotteries Commission Act 1990
			- Salaries and Allowances Act 1975
			Total
21			Mental Health Commission
	59		- Net amount appropriated to deliver services
	60		- Mental Health Advocacy Service
	61		- Mental Health Tribunal
	62		- Office of the Chief Psychiatrist
	136		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
22			Health and Disability Services Complaints Office
	63		- Net amount appropriated to deliver services
	137		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
TOTAL - PART 5			
PART 6 - EDUCATION AND TRAINING			
23			Education
	64		- Net amount appropriated to deliver services
	65		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	138		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total

2023-24	2024-25	2024-25 Estimated	2025-26 Budget	2026-27	2027-28	2028-29
Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
81,037	85,038	86,881	114,647	112,994	116,489	118,935
22,982	108,982	40,249	64,992	42,435	42,437	15,939
3,038	1,098	1,119	3,132	403	417	425
395	399	399	427	454	454	476
107,452	195,517	128,648	183,198	156,286	159,797	135,775
16,984	17,251	17,447	19,136	18,141	17,843	17,921
74	60	60	-	-	-	-
284	329	329	339	347	356	363
17,342	17,640	17,836	19,475	18,488	18,199	18,284
315	323	323	323	317	317	320
315	323	323	323	317	317	320
876	2,961	3,021	2,671	2,363	1,861	1,864
-	700	700	-	-	-	-
876	3,661	3,721	2,671	2,363	1,861	1,864
1,142,880	1,527,450	1,612,759	1,907,588	1,560,506	1,355,904	1,344,642
7,069,664	7,261,614	7,952,016	7,971,775	7,252,603	7,389,711	7,660,706
270,073	478,410	420,228	553,737	360,858	97,001	51,383
198,549	158,416	177,865	169,446	175,084	177,437	180,898
1,272	1,314	1,314	1,350	1,384	1,419	1,454
7,539,558	7,899,754	8,551,423	8,696,308	7,789,929	7,665,568	7,894,441
937,347	1,033,516	1,101,628	1,160,763	1,147,290	1,194,456	1,238,868
5,795	7,106	8,278	7,846	7,976	8,298	8,438
3,838	3,860	4,015	4,383	4,539	4,787	4,950
4,730	5,008	5,107	5,590	5,666	5,908	6,041
6,049	309	59	1,091	9,922	423	63
1,121	1,240	1,240	1,276	1,307	1,341	1,376
958,880	1,051,039	1,120,327	1,180,949	1,176,700	1,215,213	1,259,736
3,632	3,691	3,775	3,877	3,897	3,975	4,058
4	4	4	4	4	4	4
339	349	352	364	374	384	406
3,975	4,044	4,131	4,245	4,275	4,363	4,468
8,502,413	8,954,837	9,675,881	9,881,502	8,970,904	8,885,144	9,158,645
4,951,677	5,174,492	5,515,533	5,921,242	5,834,688	5,966,878	6,108,460
563,817	497,984	587,512	528,961	550,064	565,705	581,605
539,655	513,138	504,911	546,115	407,614	289,072	242,679
1,963	2,033	2,105	2,172	2,223	2,276	2,329
6,057,112	6,187,647	6,610,061	6,998,490	6,794,589	6,823,931	6,935,073

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 6 - EDUCATION AND TRAINING - continued			
24			Training and Workforce Development
	66		- Net amount appropriated to deliver services
	139		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
TOTAL - PART 6			
PART 7 - COMMUNITY SAFETY			
25			Western Australia Police Force
	67		- Net amount appropriated to deliver services
	68		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	140		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
26			Justice
	69		- Net amount appropriated to deliver services
	141		- Capital Appropriation.....
			- Children's Court of Western Australia Act 1988
			- Criminal Injuries Compensation Act 2003
			- District Court of Western Australia Act 1969
			- Judges' Salaries and Pensions Act 1950
			- Salaries and Allowances Act 1975
			- Solicitor General Act 1969.....
			- State Administrative Tribunal Act 2004
			Total
27			State Solicitor's Office
	70		- Net amount appropriated to deliver services
	142		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			- Suitors' Fund Act 1964
			Total
28			Fire and Emergency Services
	71		- Net amount appropriated to deliver services
	72		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	143		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
29			Office of the Director of Public Prosecutions
	73		- Net amount appropriated to deliver services
	144		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total
30			Corruption and Crime Commission
	74		- Net amount appropriated to deliver services
	145		- Capital Appropriation.....
			- Corruption, Crime and Misconduct Act 2003.....
			Total
31			Chemistry Centre (WA)
	75		- Net amount appropriated to deliver services
	146		- Capital Appropriation.....
			- Salaries and Allowances Act 1975
			Total

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
518,944	536,739	593,879	652,219	651,482	577,759	619,613
104,913	39,852	35,200	18,954	12,096	12,800	9,359
1,898	1,946	2,142	2,228	2,299	2,352	2,401
625,755	578,537	631,221	673,401	665,877	592,911	631,373
6,682,867	6,766,184	7,241,282	7,671,891	7,460,466	7,416,842	7,566,446
1,664,579	1,728,376	1,879,598	1,928,656	1,922,001	1,948,314	1,989,934
20,246	20,000	8,057	13,895	-	-	-
89,701	130,716	148,849	153,162	111,835	73,309	68,162
4,682	4,799	4,921	5,069	5,196	5,325	5,553
1,779,208	1,883,891	2,041,425	2,100,782	2,039,032	2,026,948	2,063,649
1,590,957	1,580,981	1,767,221	1,841,964	1,782,500	1,814,544	1,853,355
80,772	148,575	131,700	183,054	68,914	49,408	51,561
408	413	413	413	413	413	413
80,000	55,038	100,000	41,738	41,738	41,738	41,738
16,964	18,319	18,319	19,384	19,384	19,974	20,560
13,619	14,785	14,785	15,784	16,145	16,585	17,023
39,591	43,874	43,874	45,945	47,457	48,583	49,654
597	612	612	627	643	643	643
7,211	7,727	7,727	7,727	7,727	7,727	7,727
1,830,119	1,870,324	2,084,651	2,156,636	1,984,921	1,999,615	2,042,674
43,969	42,024	43,252	54,059	54,270	55,800	57,797
131	127	116	115	118	123	125
5,158	5,607	5,607	5,794	5,939	6,087	6,239
31	31	31	31	31	31	31
49,289	47,789	49,006	59,999	60,358	62,041	64,192
170,186	121,015	146,706	137,919	111,295	97,223	90,064
364,613	351,563	212,337	110,256	45,000	45,000	45,000
11,325	26,946	26,946	2,213	3,794	17,320	6,420
819	887	1,327	1,262	1,293	1,324	1,333
546,943	500,411	387,316	251,650	161,382	160,867	142,817
51,706	58,724	60,367	65,150	65,744	67,592	70,805
2,272	800	871	1,677	686	81	289
6,218	6,333	6,333	6,523	6,686	6,564	6,564
60,196	65,857	67,571	73,350	73,116	74,237	77,658
31,724	33,169	34,329	33,581	34,507	35,252	35,956
241	243	243	251	255	255	255
557	673	1,138	1,216	1,249	1,281	1,313
32,522	34,085	35,710	35,048	36,011	36,788	37,524
9,356	9,381	9,219	11,738	11,655	12,203	12,772
2,680	4,179	3,495	7,217	2,500	2,500	2,500
254	269	269	278	284	292	292
12,290	13,829	12,983	19,233	14,439	14,995	15,564

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 7 - COMMUNITY SAFETY - continued			
32			Office of the Inspector of Custodial Services
	76		- Net amount appropriated to deliver services
			- Salaries and Allowances Act 1975
			Total
33			Parliamentary Inspector of the Corruption and Crime Commission
	77		- Net amount appropriated to deliver services
			- Corruption, Crime and Misconduct Act 2003
			Total
TOTAL - PART 7			
PART 8 - COMMUNITY SERVICES			
34			Communities
	78		- Net amount appropriated to deliver services
	79		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	147		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
35			Local Government, Industry Regulation and Safety
	80		- Net amount appropriated to deliver services
	81		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	148		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
36			Western Australian Sports Centre Trust
	82		- Net amount appropriated to deliver services
	149		- Capital Appropriation
			Total
TOTAL - PART 8			
PART 9 - TRANSPORT AND MAJOR INFRASTRUCTURE			
37			Transport and Major Infrastructure
	83		- Net amount appropriated to deliver services
	84		- Western Australian Coastal Shipping Commission
	150		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
38			Commissioner of Main Roads
	85		- Net amount appropriated to deliver services
	151		- Capital Appropriation
			- Road Traffic (Administration) Act 2008
			- Salaries and Allowances Act 1975
			- Road Traffic (Administration) Act 2008
			Total
39			Public Transport Authority of Western Australia
	152		- Capital Appropriation
			- Capital Appropriation METRONET Projects Under Development
			- Salaries and Allowances Act 1975
			Total

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
3,818	3,670	3,732	3,837	3,802	3,877	3,948
-	257	257	272	277	284	284
3,818	3,927	3,989	4,109	4,079	4,161	4,232
450	450	460	451	453	467	485
303	361	368	387	397	407	417
753	811	828	838	850	874	902
4,315,138	4,420,924	4,683,479	4,701,645	4,374,188	4,380,526	4,449,212
1,468,482	1,340,697	1,621,270	1,699,447	1,500,516	1,459,869	1,454,914
1,260,000	1,265,358	1,238,997	1,415,027	1,471,424	1,530,070	1,591,273
17,598	23,905	22,476	22,633	11,388	9,326	15,163
1,237	1,270	1,270	1,312	1,341	1,380	1,380
2,747,317	2,631,230	2,884,013	3,138,419	2,984,669	3,000,645	3,062,730
121,424	135,524	134,623	109,685	97,901	97,379	97,885
56,205	78,376	123,205	49,715	48,901	50,001	65,001
926	1,325	4,256	3,085	1,098	1,136	1,159
1,115	839	840	858	870	910	930
179,670	216,064	262,924	163,343	148,770	149,426	164,975
112,142	111,907	117,662	122,276	123,167	123,959	126,460
39,311	27,023	18,567	44,583	31,633	31,749	26,841
151,453	138,930	136,229	166,859	154,800	155,708	153,301
3,078,440	2,986,224	3,283,166	3,468,621	3,288,239	3,305,779	3,381,006
151,496	120,147	157,718	156,554	100,483	100,067	104,629
100	100	100	100	100	100	100
27,635	46,757	40,177	114,700	142,547	72,699	62,111
1,566	1,613	1,767	1,878	1,502	1,547	1,469
180,797	168,617	199,762	273,232	244,632	174,413	168,309
668,124	626,522	675,530	715,941	721,368	726,238	731,350
303,768	328,753	318,389	498,996	440,633	151,876	154,140
866,197	969,932	1,013,411	1,211,855	1,367,179	1,442,597	1,541,750
428	439	439	466	475	475	475
437,938	403,909	403,909	316,090	259,165	276,765	276,765
2,276,455	2,329,555	2,411,678	2,743,348	2,788,820	2,597,951	2,704,480
2,144,114	3,282,690	2,775,385	2,390,120	854,896	690,264	536,661
-	27,433	-	-	-	-	-
382	383	383	397	406	417	417
2,144,496	3,310,506	2,775,768	2,390,517	855,302	690,681	537,078

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 9 - TRANSPORT AND MAJOR INFRASTRUCTURE - continued			
40			Housing and Works
	86		- Net amount appropriated to deliver services
			- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	153		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
41			Infrastructure WA
	87		- Net amount appropriated to deliver services
			- Salaries and Allowances Act 1975
			Total
TOTAL - PART 9			
PART 10 - ENVIRONMENT			
42			Water and Environmental Regulation
	88		- Net amount appropriated to deliver services
	154		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
43			Biodiversity, Conservation and Attractions
	89		- Net amount appropriated to deliver services
	155		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
TOTAL - PART 10			
PART 11 - PLANNING AND LAND USE			
44			Planning, Lands and Heritage
	90		- Net amount appropriated to deliver services
	156		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
45			Western Australian Planning Commission
	91		- Net amount appropriated to deliver services
	157		- Capital Appropriation
			- Metropolitan Region Improvement Tax Act 1959
			Total
46			Western Australian Land Information Authority
	92		- Net amount appropriated to deliver services
	158		- Capital Appropriation
			- Salaries and Allowances Act 1975
			- Transfer of Land Act 1893
			Total
47			Heritage Council of Western Australia
	93		- Net amount appropriated to deliver services
			Total

2023-24	2024-25	2024-25 Estimated	2025-26	2026-27	2027-28	2028-29
Actual \$'000	Budget \$'000	Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
402,541	461,601	468,217	307,339	221,059	224,185	230,204
-	5,000	-	-	5,000	-	-
367,295	253,842	264,323	294,108	254,229	198,857	161,744
1,379	1,289	1,289	1,319	1,346	1,372	1,398
771,215	721,732	733,829	602,766	481,634	424,414	393,346
5,135	5,492	5,580	5,911	5,615	5,710	5,812
724	755	755	777	796	816	836
5,859	6,247	6,335	6,688	6,411	6,526	6,648
5,378,822	6,536,657	6,127,372	6,016,551	4,376,799	3,893,985	3,809,861
103,788	132,001	126,089	152,202	146,041	128,539	125,822
5,112	16,931	5,495	15,386	9,097	7,645	7,684
972	985	985	1,028	1,052	1,068	1,068
109,872	149,917	132,569	168,616	156,190	137,252	134,574
373,052	390,622	368,868	413,738	408,205	395,484	403,029
58,014	150,098	105,525	194,833	123,612	65,401	59,461
597	615	857	879	901	923	970
431,663	541,335	475,250	609,450	532,718	461,808	463,460
541,535	691,252	607,819	778,066	688,908	599,060	598,034
149,090	207,494	219,088	237,121	213,430	166,662	185,894
19,854	7,339	8,344	6,494	2,378	2,389	2,384
410	461	461	475	486	498	510
169,354	215,294	227,893	244,090	216,294	169,549	188,788
10,781	10,222	10,222	10,632	8,650	8,708	8,766
5,400	5,400	5,400	5,400	5,400	5,400	5,400
95,825	101,036	101,992	110,993	114,580	118,361	122,267
112,006	116,658	117,614	127,025	128,630	132,469	136,433
45,525	48,698	50,237	48,098	51,044	53,269	63,165
845	4,010	441	5,174	4,834	4,729	3,755
340	348	348	358	367	377	386
-	-	18	-	-	-	-
46,710	53,056	51,044	53,630	56,245	58,375	67,306
1,540	1,598	1,598	1,614	1,603	1,619	1,635
1,540	1,598	1,598	1,614	1,603	1,619	1,635

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
			PART 11 - PLANNING AND LAND USE - continued
	48		National Trust of Australia (WA)
		94	- Net amount appropriated to deliver services
		159	- Capital Appropriation.....
			Total
			TOTAL - PART 11
			GRAND TOTAL
			Total Appropriation Bill No.1 - Recurrent Services
			Total Appropriation Bill No.2 - Capital Purposes
			Authorised by Other Statutes
			- Recurrent Services.....
			- Capital Purposes.....
			- Financing.....
			Total Authorised by Other Statutes
			GRAND TOTAL

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
3,809	3,895	3,992	4,116	4,263	4,374	4,490
435	435	435	435	435	435	435
4,244	4,330	4,427	4,551	4,698	4,809	4,925
333,854	390,936	402,576	430,910	407,470	366,821	399,087
38,591,011	43,553,577	44,130,688	44,890,370	39,198,655	37,448,257	37,856,498
29,164,733	30,805,843	32,176,326	33,278,408	30,996,579	30,982,304	31,485,546
6,172,114	9,358,666	8,396,662	7,982,267	4,337,071	2,396,710	2,050,657
2,801,712	2,985,159	3,141,791	3,313,605	3,605,840	3,792,478	4,043,530
437,938	403,909	403,909	316,090	259,165	276,765	276,765
14,514	-	12,000	-	-	-	-
3,254,164	3,389,068	3,557,700	3,629,695	3,865,005	4,069,243	4,320,295
38,591,011	43,553,577	44,130,688	44,890,370	39,198,655	37,448,257	37,856,498

CHAPTER 2

NET APPROPRIATION DETERMINATIONS

NET APPROPRIATION DETERMINATIONS

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	\$'000	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PART 1 - PARLIAMENT							
Legislative Council	135	130	130	130	130	130	130
Legislative Assembly	176	115	115	115	115	115	115
Parliamentary Services	890	565	565	565	565	565	565
Parliamentary Commissioner for Administrative Investigations	3,316	3,037	3,120	3,037	3,037	3,037	3,284
TOTAL - PART 1	4,517	3,847	3,930	3,847	3,847	3,847	4,094
PART 2 - GOVERNMENT ADMINISTRATION							
Premier and Cabinet	10,647	10,519	10,080	10,277	10,450	10,260	10,438
Public Sector Commission	1,794	2,609	2,327	2,597	2,515	2,642	2,515
Governor's Establishment	223	110	110	111	111	238	238
Western Australian Electoral Commission	10,993	885	885	9,806	306	9,806	306
Salaries and Allowances Tribunal	15	60	60	60	60	60	60
Commissioner for Children and Young People	110	88	88	88	88	88	88
Office of the Information Commissioner	142	52	52	48	48	48	48
Registrar, Western Australian Industrial Relations Commission	494	583	583	583	583	583	583
TOTAL - PART 2	24,418	14,906	14,185	23,570	14,161	23,725	14,276
PART 3 - FINANCIAL ADMINISTRATION							
Treasury and Finance	10,439	12,990	13,513	10,935	10,713	10,714	10,717
Office of the Auditor General	41,599	40,411	40,411	44,601	47,789	48,438	49,367
TOTAL - PART 3	52,038	53,401	53,924	55,536	58,502	59,152	60,084
PART 4 - JOBS AND ECONOMIC DEVELOPMENT							
Energy and Economic Diversification	74,768	33,499	35,236	29,403	31,766	13,387	13,404
Creative Industries, Tourism and Sport	53,036	41,092	39,714	41,002	28,184	28,200	28,264
Primary Industries and Regional Development	126,506	95,429	129,355	122,270	82,879	77,026	76,595
Mines, Petroleum and Exploration	28,320	22,995	29,458	23,872	24,824	24,317	21,713
TOTAL - PART 4	282,630	193,015	233,763	216,547	167,653	142,930	139,976
PART 5 - HEALTH							
WA Health	3,080,952	3,096,853	3,239,121	3,505,344	3,554,549	3,812,567	4,050,722
Mental Health Commission	338,062	372,468	375,358	391,281	407,607	406,751	406,766
TOTAL - PART 5	3,419,014	3,469,321	3,614,479	3,896,625	3,962,156	4,219,318	4,457,488
PART 6 - EDUCATION AND TRAINING							
Education	1,801,512	1,822,358	1,975,107	2,015,872	2,083,084	2,140,237	2,210,639
Training and Workforce Development	295,703	288,454	318,439	337,842	336,067	323,072	317,038
TOTAL - PART 6	2,097,215	2,110,812	2,293,546	2,353,714	2,419,151	2,463,309	2,527,677

	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
PART 7 - COMMUNITY SAFETY							
Western Australia Police Force	113,402	111,764	114,924	103,146	108,200	108,818	109,401
Justice	328,235	312,467	313,985	353,557	359,904	362,600	364,199
State Solicitor's Office	8,432	7,697	5,982	7,697	7,697	7,697	7,697
Fire and Emergency Services	70,085	44,491	84,621	41,735	31,532	31,596	29,958
Office of the Director of Public Prosecutions	12,998	7,760	10,067	7,773	7,773	7,773	7,773
Office of the Inspector of Custodial Services	13	47	47	47	47	47	47
Parliamentary Inspector of the Corruption and Crime Commission.....	11	16	16	16	16	16	16
TOTAL - PART 7	533,176	484,242	529,642	513,971	515,169	518,547	519,091
PART 8 - COMMUNITY SERVICES							
Communities.....	219,878	153,141	151,314	143,135	132,414	131,830	133,099
Local Government, Industry Regulation and Safety ..	147,001	104,174	178,557	236,097	237,836	240,719	245,317
TOTAL - PART 8	366,879	257,315	329,871	379,232	370,250	372,549	378,416
PART 9 - TRANSPORT AND MAJOR INFRASTRUCTURE							
Transport and Major Infrastructure.....	522,740	552,066	551,701	660,556	671,586	593,294	592,396
Housing and Works	1,585,196	1,799,716	1,815,526	2,249,850	2,173,635	1,781,099	1,568,965
Infrastructure WA	154	256	256	256	256	256	256
TOTAL - PART 9	2,108,090	2,352,038	2,367,483	2,910,662	2,845,477	2,374,649	2,161,617
PART 10 - ENVIRONMENT							
Water and Environmental Regulation	173,346	166,047	186,899	169,779	143,317	140,785	133,742
Biodiversity, Conservation and Attractions	112,083	100,284	95,189	92,812	96,196	95,385	92,871
TOTAL - PART 10	285,429	266,331	282,088	262,591	239,513	236,170	226,613
PART 11 - PLANNING AND LAND USE							
Planning, Lands and Heritage.....	81,957	98,560	113,145	101,670	80,544	79,749	79,894
TOTAL - PART 11	81,957	98,560	113,145	101,670	80,544	79,749	79,894
GRAND TOTAL	9,255,363	9,303,788	9,836,056	10,717,965	10,676,423	10,493,945	10,569,226

CHAPTER 3

AGENCY INFORMATION IN SUPPORT OF THE ESTIMATES

Part 1 – 6

Further information pertaining to the 2025-26 Budget Statements can be found in the associated Reader's Guide to the Budget Statements which can be accessed at the Western Australian State Budget website: <https://ourstatebudget.wa.gov.au>.

Part 1

Parliament

Introduction

The Parliament of Western Australia establishes responsible government for the State, passes laws, appropriates government funds and monitors the Government by providing a forum for the public's interests and concerns to be presented and debated by their elected representatives. The agencies in this portfolio support the operations of Parliament, provide support for Members of Parliament and other parliamentary staff, and ensure that the standard of administrative decision-making, practices and conduct in the public sector remains high.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Legislative Council		
– Total Cost of Services.....	22,602	23,367
Legislative Assembly		
– Total Cost of Services.....	32,753	33,116
Parliamentary Services		
– Total Cost of Services.....	25,079	24,770
– Asset Investment Program	7,190	5,545
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services.....	16,549	17,194
– Asset Investment Program	248	267

Division 1 **Parliament**

Part 1 **Parliament**

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							
Legislative Council							
Item 1 Net amount appropriated to deliver services	6,175	5,970	6,207	6,424	6,436	6,559	6,847
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	14,077	15,382	15,347	15,895	15,744	15,971	16,356
Total appropriations provided to deliver services	20,252	21,352	21,554	22,319	22,180	22,530	23,203
Legislative Assembly							
Item 2 Net amount appropriated to deliver services	5,933	5,848	6,155	6,425	6,427	6,521	6,528
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	22,881	24,806	25,302	25,395	25,450	26,087	26,150
Total appropriations provided to deliver services	28,814	30,654	31,457	31,820	31,877	32,608	32,678
Parliamentary Services							
Item 3 Net amount appropriated to deliver services	21,287	23,669	24,611	24,732	24,787	25,303	25,794
Total appropriations provided to deliver services	21,287	23,669	24,611	24,732	24,787	25,303	25,794
CAPITAL							
Legislative Council							
Item 95 Capital Appropriation	50	19	19	20	21	21	41
Legislative Assembly							
Item 96 Capital Appropriation	14	14	26	29	32	30	48
Parliamentary Services							
Item 97 Capital Appropriation	1,627	2,127	2,120	2,721	2,217	1,517	1,538
Total Capital Appropriation	1,691	2,160	2,165	2,770	2,270	1,568	1,627
GRAND TOTAL	72,044	77,835	79,787	81,641	81,114	82,009	83,302

Division 1 **Legislative Council**

Part 1 **Parliament**

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 1 Net amount appropriated to deliver services	6,175	5,970	6,207	6,424	6,436	6,559	6,847
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	14,077	15,382	15,347	15,895	15,744	15,971	16,356
Total appropriations provided to deliver services	20,252	21,352	21,554	22,319	22,180	22,530	23,203
CAPITAL							
Item 95 Capital Appropriation	50	19	19	20	21	21	41
TOTAL APPROPRIATIONS	20,302	21,371	21,573	22,339	22,201	22,551	23,244
EXPENSES							
Total Cost of Services	20,609	22,400	22,602	23,367	23,228	23,578	24,251
Net Cost of Services ^(a)	20,606	22,400	22,602	23,367	23,228	23,578	24,251
CASH ASSETS ^(b)	7,591	6,153	7,591	7,591	7,591	7,591	7,591

(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
2025-26 Streamlined Budget Process Incentive Funding	-	171	-	-	-
Public Sector Wages Policy	165	234	297	304	304
Salaries and Allowance Tribunal	(35)	671	134	(33)	-
State Fleet Updates	-	-	-	-	4
Transfer of Fringe Benefit Tax from the Department of the Premier and Cabinet	72	72	72	72	72

Outcomes, Services and Key Performance Information

Relationship to Government Goals

The Department is not part of the State public service and is not a government agency.

The Department services the needs of the Members of the Legislative Council, irrespective of their political affiliation, through two specific roles that are undertaken to meet its single desired outcome.

Desired Outcome	Services
The Legislative Council Members' requirements are met.	1. Support the Chamber Operations of the Legislative Council 2. Support the Committees of the Legislative Council

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. Support the Chamber Operations of the Legislative Council.....	1,293	2,161	2,292	2,501	2,392	2,407	2,470
2. Support the Committees of the Legislative Council.....	3,585	3,744	3,850	3,923	4,044	4,152	4,267
3. Other Services ^(a)	1,455	1,113	1,113	1,048	1,048	1,048	1,158
4. Salaries and Allowances Act 1975	14,276	15,382	15,347	15,895	15,744	15,971	16,356
Total Cost of Services.....	20,609	22,400	22,602	23,367	23,228	23,578	24,251

(a) Other Services comprises the cost of services provided free of charge by the Parliamentary Services Department, and Commonwealth Parliamentary Association grants expenses.

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: The Legislative Council Members' requirements are met:					
Average Member rating for procedural advice:					
House ^(b)	95%	85%	85%	85%	
Committees ^(b)	92%	85%	85%	85%	
Average Member rating for administrative support ^(b)	92%	85%	85%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House ^(c)	99%	100%	100%	100%	

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

(b) The measures for Member rating of service performance represent the minimum threshold considered appropriate by the Department.

(c) The measure for timeliness of delivery of the Parliament documents has been set at 100% as this is considered critical to the operation of the Chamber and is considered to be achievable in the absence of extraordinary circumstances.

Services and Key Efficiency Indicators

1. Support the Chamber Operations of the Legislative Council ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 1,293	\$'000 2,161	\$'000 2,292	\$'000 2,501	
Less Income	nil	nil	nil	nil	
Net Cost of Service	1,293	2,161	2,292	2,501	
Employees (Full-Time Equivalents)	11	12	12	12	
Efficiency Indicator					
Average cost per Legislative Council Member per sitting ^(b)	\$619	\$1,298	\$1,215	\$1,127	

(a) This table excludes amounts provided under the *Salaries and Allowances Act 1975*, cost of services provided free of charge by the Parliamentary Services Department and Commonwealth Parliamentary Association grant expense.

(b) The number of sitting days varies from year to year. The number of sitting days in 2023-24 was 58. In the 2024-25 Budget, the estimated sitting days were 45 due to the 2025 State General Election, but this was subsequently revised to 51 sitting days in the 2024-25 Estimated Actual. In 2025-26, the sitting days are estimated to be 60.

2. Support the Committees of the Legislative Council ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 3,585	\$'000 3,744	\$'000 3,850	\$'000 3,923	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,585	3,744	3,850	3,923	
Employees (Full-Time Equivalents)	17	20	20	20	
Efficiency Indicator					
Average cost of providing procedural and administrative support to each committee ^(b)	\$398	\$416	\$428	\$436	

(a) This table excludes amounts provided under the *Salaries and Allowances Act 1975*, cost of services provided free of charge by the Parliamentary Services Department and Commonwealth Parliamentary Association grant expense.

(b) Costs have been calculated on nine committees. It is acknowledged that the House establishes the number of committees, and the Department incurs significant fixed costs irrespective of the number of committees.

Financial Statements

INCOME STATEMENT ^(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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	18,019	20,000	20,200	20,898	20,925	21,274	21,832
Grants and subsidies ^(c)	101	110	110	-	-	-	110
Supplies and services	2,109	2,175	2,177	2,355	2,185	2,186	2,190
Accommodation	220	-	-	-	-	-	-
Depreciation and amortisation	21	20	20	20	20	20	20
Finance and interest costs	3	4	4	3	2	2	3
Other expenses	136	91	91	91	96	96	96
TOTAL COST OF SERVICES	20,609	22,400	22,602	23,367	23,228	23,578	24,251
Income							
Other revenue	3	-	-	-	-	-	-
Total Income	3	-	-	-	-	-	-
NET COST OF SERVICES	20,606	22,400	22,602	23,367	23,228	23,578	24,251
INCOME FROM GOVERNMENT							
Service appropriations	20,252	21,352	21,554	22,319	22,180	22,530	23,203
Resources received free of charge	1,354	1,048	1,048	1,048	1,048	1,048	1,048
TOTAL INCOME FROM GOVERNMENT	21,606	22,400	22,602	23,367	23,228	23,578	24,251
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,000	-	-	-	-	-	-

(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 28, 32 and 32 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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Commonwealth Parliamentary Association Grant ^(a)	101	110	110	-	-	-	110
TOTAL	101	110	110	-	-	-	110

(a) Assistance with administration of the Commonwealth Parliamentary Association (CPA) Western Australia branch transfers between the Legislative Council and the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Legislative Council and will revert back to the Legislative Assembly in 2025-26.

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.....	7,591	6,073	7,591	7,591	7,591	7,591	7,591
Receivables.....	11	145	11	11	11	11	11
Other.....	-	151	-	-	-	-	-
Total current assets.....	7,602	6,369	7,602	7,602	7,602	7,602	7,602
NON-CURRENT ASSETS							
Holding Account receivables.....	257	277	277	297	317	337	357
Property, plant and equipment.....	280	288	287	267	274	254	280
Receivables.....	119	-	119	119	119	119	119
Restricted cash ^(b)	-	80	-	-	-	-	-
Total non-current assets.....	656	645	683	683	710	710	756
TOTAL ASSETS	8,258	7,014	8,285	8,285	8,312	8,312	8,358
CURRENT LIABILITIES							
Employee provisions.....	963	993	963	963	963	963	963
Payables.....	316	100	316	316	316	316	316
Borrowings and leases.....	12	22	19	18	19	11	12
Total current liabilities.....	1,291	1,115	1,298	1,297	1,298	1,290	1,291
NON-CURRENT LIABILITIES							
Employee provisions.....	127	75	127	127	127	127	127
Borrowings and leases.....	32	30	33	14	19	6	31
Total non-current liabilities.....	159	105	160	141	146	133	158
TOTAL LIABILITIES	1,450	1,220	1,458	1,438	1,444	1,423	1,449
EQUITY							
Contributed equity.....	(1,254)	(1,265)	(1,235)	(1,215)	(1,194)	(1,173)	(1,153)
Accumulated surplus/(deficit).....	7,885	6,882	7,885	7,885	7,885	7,885	7,885
Reserves.....	177	177	177	177	177	177	177
Total equity	6,808	5,794	6,827	6,847	6,868	6,889	6,909
TOTAL LIABILITIES AND EQUITY	8,258	7,014	8,285	8,285	8,312	8,312	8,358

(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 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
CASHFLOWS FROM GOVERNMENT							
Service appropriations	20,235	21,332	21,534	22,299	22,160	22,510	23,183
Capital appropriation.....	50	19	19	20	21	21	41
Net cash provided by Government	20,285	21,351	21,553	22,319	22,181	22,531	23,224
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(17,956)	(20,000)	(20,200)	(20,898)	(20,925)	(21,274)	(21,823)
Grants and subsidies	(101)	(110)	(110)	-	-	-	(119)
Supplies and services	(427)	(1,120)	(1,120)	(1,297)	(1,126)	(1,130)	(1,134)
Accommodation	(220)	-	-	-	-	-	-
GST payments	(89)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs	(3)	(4)	(4)	(3)	(2)	(2)	(3)
Other payments	(47)	(98)	(100)	(101)	(107)	(104)	(104)
Receipts ^(b)							
GST receipts	133	130	130	130	130	130	130
Other receipts	2	-	-	-	-	-	-
Net cash from operating activities	(18,708)	(21,332)	(21,534)	(22,299)	(22,160)	(22,510)	(23,183)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(20)	(19)	(19)	(20)	(21)	(21)	(41)
Other payments	(39)	-	-	-	-	-	-
Net cash from financing activities	(59)	(19)	(19)	(20)	(21)	(21)	(41)
NET INCREASE/(DECREASE) IN CASH HELD.....	1,518	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	6,153	6,153	7,591	7,591	7,591	7,591	7,591
Net cash transferred to/from other agencies	(80)	-	-	-	-	-	-
Cash assets at the end of the reporting period	7,591	6,153	7,591	7,591	7,591	7,591	7,591

(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
GST Receipts							
GST Input Credits	132	130	130	130	130	130	130
GST Receipts on Sales	1	-	-	-	-	-	-
Other Receipts							
Other Receipts	2	-	-	-	-	-	-
TOTAL	135	130	130	130	130	130	130

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

Division 1 **Legislative Assembly**

Part 1 Parliament

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 2 Net amount appropriated to deliver services	5,933	5,848	6,155	6,425	6,427	6,521	6,528
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	22,881	24,806	25,302	25,395	25,450	26,087	26,150
Total appropriations provided to deliver services	28,814	30,654	31,457	31,820	31,877	32,608	32,678
CAPITAL							
Item 96 Capital Appropriation	14	14	26	29	32	30	48
TOTAL APPROPRIATIONS	28,828	30,668	31,483	31,849	31,909	32,638	32,726
EXPENSES							
Total Cost of Services	29,658	31,950	32,753	33,116	33,173	33,904	33,974
Net Cost of Services ^(a)	29,635	31,950	32,753	33,116	33,173	33,904	33,974
CASH ASSETS ^(b)	9,219	8,301	9,219	9,219	9,219	9,219	9,219

(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
2025-26 Streamlined Budget Process Incentive Funding	-	171	-	-	-
Public Sector Wages Policy	185	239	304	313	313
Salaries and Allowances Tribunal	496	1,169	601	572	-
State Fleet Updates	14	14	14	15	13
Transfer of Fringe Benefit Tax from the Department of the Premier and Cabinet	108	108	108	108	108

Outcomes, Services and Key Performance Information

The Department is not part of the State Public Service and is not a government agency.

The Department services the needs of Members of Parliament, supporting a broad, high-level goal of supporting governance for all Western Australians.

Desired Outcome	Service
Legislative Assembly Members' requirements are met.	1. Support the Operations of the Legislative Assembly

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. Support the Operations of the Legislative Assembly	5,002	5,848	6,155	6,315	6,317	6,411	6,418
2. Other Services	1,583	1,296	1,296	1,406	1,406	1,406	1,406
3. <i>Salaries and Allowances Act 1975</i>	23,073	24,806	25,302	25,395	25,450	26,087	26,150
Total Cost of Services	29,658	31,950	32,753	33,116	33,173	33,904	33,974

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Legislative Assembly Members' requirements are met:					
Average Members' rating for advice ^(b)	95.6%	90%	90%	90%	
Average Members' rating for administrative support ^(b)	94.8%	90%	90%	90%	

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

(b) The measures for Members' rating of service performance represent the minimum threshold considered appropriate by the Department.

Services and Key Efficiency Indicators

1. Support the Operations of the Legislative Assembly ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 5,002	\$'000 5,848	\$'000 6,155	\$'000 6,315	
Less Income	nil	nil	nil	nil	
Net Cost of Service	5,002	5,848	6,155	6,315	
Employees (Full-Time Equivalents)	29	28	28	28	
Efficiency Indicator					
Average cost per Member of the Legislative Assembly	\$84,774	\$99,119	\$104,322	\$107,034	

(a) This table excludes amounts provided under the *Salaries and Allowances Act 1975*, costs provided free of charge by the Parliamentary Services Department and Commonwealth Parliamentary Association grants expenses.

Financial Statements

INCOME STATEMENT ^(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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	26,773	28,942	29,711	29,940	30,170	30,896	31,085
Grants and subsidies ^(c)	-	-	-	110	110	110	-
Supplies and services	2,495	2,890	2,905	2,923	2,744	2,748	2,746
Accommodation	242	-	-	-	-	-	-
Depreciation and amortisation	14	15	27	30	30	30	30
Finance and interest costs	1	2	4	5	4	4	2
Other expenses	133	101	106	108	115	116	111
TOTAL COST OF SERVICES	29,658	31,950	32,753	33,116	33,173	33,904	33,974
Income							
Other revenue	23	-	-	-	-	-	-
Total Income	23	-	-	-	-	-	-
NET COST OF SERVICES	29,635	31,950	32,753	33,116	33,173	33,904	33,974
INCOME FROM GOVERNMENT							
Service appropriations	28,814	30,654	31,457	31,820	31,877	32,608	32,678
Resources received free of charge	1,583	1,296	1,296	1,296	1,296	1,296	1,296
Other revenues	1	-	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	30,398	31,950	32,753	33,116	33,173	33,904	33,974
SURPLUS/(DEFICIENCY) FOR THE PERIOD	763	-	-	-	-	-	-

(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 29, 28 and 28 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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Commonwealth Parliamentary Association ^(a)	-	-	-	110	110	110	-
TOTAL	-	-	-	110	110	110	-

(a) Assistance with the administration of the Commonwealth Parliamentary Association (CPA) Western Australia branch transfers between the Legislative Council and the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Legislative Council with this responsibility to transfer to the Legislative Assembly in 2025-26.

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.....	9,219	8,216	9,219	9,219	9,219	9,219	9,219
Receivables.....	24	91	24	24	24	24	24
Other.....	17	65	17	17	17	17	17
Total current assets.....	9,260	8,372	9,260	9,260	9,260	9,260	9,260
NON-CURRENT ASSETS							
Holding Account receivables.....	604	619	631	661	691	721	751
Property, plant and equipment.....	1,174	1,237	1,235	1,205	1,225	1,195	1,203
Receivables.....	116	-	116	116	116	116	116
Restricted cash ^(b)	-	85	-	-	-	-	-
Total non-current assets.....	1,894	1,941	1,982	1,982	2,032	2,032	2,070
TOTAL ASSETS	11,154	10,313	11,242	11,242	11,292	11,292	11,330
CURRENT LIABILITIES							
Employee provisions.....	1,057	1,053	1,057	1,057	1,057	1,057	1,057
Payables.....	171	147	171	171	171	171	171
Borrowings and leases.....	10	18	32	25	32	32	14
Total current liabilities.....	1,238	1,218	1,260	1,253	1,260	1,260	1,242
NON-CURRENT LIABILITIES							
Employee provisions.....	218	87	218	218	218	218	218
Borrowings and leases.....	-	56	38	16	29	-	25
Total non-current liabilities.....	218	143	256	234	247	218	243
TOTAL LIABILITIES	1,456	1,361	1,516	1,487	1,507	1,478	1,485
EQUITY							
Contributed equity.....	(1,945)	(1,930)	(1,917)	(1,888)	(1,858)	(1,829)	(1,798)
Accumulated surplus/(deficit).....	10,873	10,112	10,873	10,873	10,873	10,873	10,873
Reserves.....	770	770	770	770	770	770	770
Total equity	9,698	8,952	9,726	9,755	9,785	9,814	9,845
TOTAL LIABILITIES AND EQUITY	11,154	10,313	11,242	11,242	11,292	11,292	11,330

(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 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
CASHFLOWS FROM GOVERNMENT							
Service appropriations	28,798	30,639	31,430	31,790	31,847	32,578	32,648
Capital appropriation.....	14	14	26	29	32	30	48
Other.....	1	-	-	-	-	-	-
Net cash provided by Government	28,813	30,653	31,456	31,819	31,879	32,608	32,696
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(26,625)	(28,929)	(29,698)	(29,927)	(30,157)	(30,883)	(31,072)
Grants and subsidies	-	-	-	(110)	(110)	(110)	-
Supplies and services	(900)	(1,597)	(1,597)	(1,615)	(1,444)	(1,448)	(1,452)
Accommodation	(243)	-	-	-	-	-	-
GST payments	(124)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs	(1)	(2)	(4)	(5)	(4)	(4)	(2)
Other payments	(49)	(111)	(131)	(133)	(132)	(133)	(122)
Receipts ^(b)							
GST receipts	153	115	115	115	115	115	115
Other receipts	23	-	-	-	-	-	-
Net cash from operating activities	(27,766)	(30,639)	(31,430)	(31,790)	(31,847)	(32,578)	(32,648)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(14)	(14)	(26)	(29)	(32)	(30)	(48)
Other payments	(30)	-	-	-	-	-	-
Net cash from financing activities	(44)	(14)	(26)	(29)	(32)	(30)	(48)
NET INCREASE/(DECREASE) IN CASH HELD.....	1,003	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	8,301	8,301	9,219	9,219	9,219	9,219	9,219
Net cash transferred to/from other agencies	(85)	-	-	-	-	-	-
Cash assets at the end of the reporting period	9,219	8,301	9,219	9,219	9,219	9,219	9,219

(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
GST Receipts							
GST Input Credits	146	115	115	115	115	115	115
GST Receipts on Sales	7	-	-	-	-	-	-
Other Receipts							
Other Receipts	23	-	-	-	-	-	-
TOTAL	176	115	115	115	115	115	115

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

Division 1 **Parliamentary Services**

Part 1 **Parliament**

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 3 Net amount appropriated to deliver services	21,287	23,669	24,611	24,732	24,787	25,303	25,794
Total appropriations provided to deliver services	21,287	23,669	24,611	24,732	24,787	25,303	25,794
CAPITAL							
Item 97 Capital Appropriation	1,627	2,127	2,120	2,721	2,217	1,517	1,538
TOTAL APPROPRIATIONS	22,914	25,796	26,731	27,453	27,004	26,820	27,332
EXPENSES							
Total Cost of Services	23,312	24,137	25,079	24,770	24,825	26,191	25,832
Net Cost of Services ^(a)	23,312	24,137	25,079	24,770	24,825	26,191	25,832
CASH ASSETS ^(b)	2,978	3,007	2,978	2,978	2,978	2,978	2,978

(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
Government Office Accommodation.....	578	889	915	943	971
Public Sector Wages Policy.....	373	565	716	735	735
State Fleet Updates.....	(9)	(9)	(8)	(8)	(8)

Significant Initiatives

1. Level 3 office accommodation at 2 Parliament Place became available for staff of the Legislative Assembly, Legislative Council and the Department and additional funding has been provided to cover the increased leasing costs.

Outcomes, Services and Key Performance Information

The Department is not part of the State public service or a government agency.

The Department provides apolitical ancillary services to Members of Parliament, Chamber Departments, Parliamentary staff and other users through two specific service roles that are undertaken to meet the Department's single desired outcome. In doing so, the Department supports a broad, high-level goal that reflects its service provision role. The provision of these services assist the Government to achieve its goals.

Desired Outcome	Services
Infrastructure, facilities, information and services that meet the needs of stakeholders.	1. Provision of Infrastructure and Facilities 2. Provision of Information and Services

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. Provision of Infrastructure and Facilities	9,460	11,120	11,885	11,896	11,649	12,277	12,108
2. Provision of Information and Services	13,852	13,017	13,194	12,874	13,176	13,914	13,724
Total Cost of Services	23,312	24,137	25,079	24,770	24,825	26,191	25,832

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:					
Average Member rating of infrastructure and facilities	99.8%	90%	95%	90%	
Availability of infrastructure and facilities	99.8%	95%	90%	95%	
Average Member rating of information and services	96%	90%	90%	90%	
Availability of information and services	98.6%	90%	90%	90%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services	96.3%	95%	95%	95%	

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

Services and Key Efficiency Indicators

1. Provision of Infrastructure and Facilities

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 9,460	\$'000 11,120	\$'000 11,885	\$'000 11,896	
Less Income	nil	nil	nil	nil	
Net Cost of Service	9,460	11,120	11,885	11,896	
Employees (Full-Time Equivalents)	23	23	23	23	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing infrastructure and facilities ^(a)	\$60,373	\$69,500	\$74,281	\$74,350	
Percentage of variable costs expended to maintain Parliament House building and grounds ^(b)	14%	34%	17%	18%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 157 for the 2023-24 Actual, 160 for the 2024-25 Budget and 2024-25 Estimated Actual, and 160 for the 2025-26 Budget Target.

(b) Variable costs represent the Department's total recurrent funds subtracting staffing costs, statutory charges and contractual obligations.

2. Provision of Information and Services

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 13,852	\$'000 13,017	\$'000 13,194	\$'000 12,874	
Less Income	nil	nil	nil	nil	
Net Cost of Service	13,852	13,017	13,194	12,874	
Employees (Full-Time Equivalents)	92	91	91	91	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services on non-sitting days ^(a)	\$61,738	\$63,514	\$59,393	\$55,291	
Average cost of services per sitting day ^(b)	\$62,350	\$63,439	\$60,510	\$58,369	
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament	\$24.38	\$23.77	\$28.94	\$29.81	

(a) The number of Members and Chamber Departments' employees used in these calculations was 157 for the 2023-24 Actual and 160 for the 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target.

(b) The number of sitting days used in these calculations was 67 for 2023-24 Actual, 45 for 2024-25 Budget, 61 for the 2024-25 Estimated Actual, and 69 for the 2025-26 Budget Target. The 2024-25 sitting days were budgeted lower due to the Western Australian State Government Election.

Asset Investment Program

1. The Department's Asset Investment Program in 2025-26 currently includes the following major projects:
 - 1.1. \$2 million to replace key legacy ICT platforms and applications to modernise and improve services for members, the public and agencies; and
 - 1.2. \$2 million towards the replacement and relocation of Parliament's high voltage transformer, which has reached the end of its useful life.

	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							
Asset Refurbishment and Replacement Program	25,934	21,934	1,605	1,000	1,000	1,000	1,000
Parliamentary Information Management System.....	5,705	2,235	2,235	2,045	1,425	-	-
Parliament House - Heritage Conservation	4,406	2,406	500	500	500	500	500
COMPLETED WORKS							
Air-Conditioning Chiller.....	1,050	1,050	1,050	-	-	-	-
Parliamentary Bells	1,800	1,800	1,800	-	-	-	-
NEW WORKS							
Transformer Replacement and Relocation.....	2,700	-	-	2,000	700	-	-
Total Cost of Asset Investment Program	41,595	29,425	7,190	5,545	3,625	1,500	1,500
FUNDED BY							
Capital Appropriation.....			2,105	2,705	2,200	1,500	1,500
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			2,850	795	-	-	-
Digital Capability Fund.....			2,235	2,045	1,425	-	-
Total Funding.....			7,190	5,545	3,625	1,500	1,500

Financial Statements

INCOME STATEMENT ^(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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	13,954	14,030	14,403	14,673	15,171	15,545	15,927
Grants and subsidies ^(c)	6	5	5	5	5	5	5
Supplies and services	3,770	3,001	3,001	2,732	2,754	3,674	2,852
Accommodation	2,470	4,201	4,779	4,591	4,692	4,720	4,798
Depreciation and amortisation	2,636	2,662	2,655	2,531	1,958	2,001	2,001
Finance and interest costs	2	4	2	2	1	2	2
Other expenses	474	234	234	236	244	244	247
TOTAL COST OF SERVICES	23,312	24,137	25,079	24,770	24,825	26,191	25,832
INCOME FROM GOVERNMENT							
Service appropriations	21,287	23,669	24,611	24,732	24,787	25,303	25,794
Resources received free of charge	234	38	38	38	38	38	38
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	2,850	2,850	795	-	-	-
Other revenues	437	-	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	21,958	26,557	27,499	25,565	24,825	25,341	25,832
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(1,354)	2,420	2,420	795	-	(850)	-

(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 115, 114 and 114 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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Country Schools Travel Subsidy	6	5	5	5	5	5	5
TOTAL	6	5	5	5	5	5	5

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.....	2,978	2,703	2,978	2,978	2,978	2,978	2,978
Receivables.....	173	280	173	173	173	173	173
Other.....	587	819	587	587	587	587	587
Total current assets.....	3,738	3,802	3,738	3,738	3,738	3,738	3,738
NON-CURRENT ASSETS							
Holding Account receivables.....	23,392	26,054	26,047	28,578	30,536	32,537	34,538
Property, plant and equipment.....	95,370	95,839	98,578	100,386	101,355	101,588	101,743
Receivables.....	474	-	474	474	474	474	474
Intangibles.....	643	2,752	2,738	4,626	6,051	6,051	6,051
Restricted cash ^(b)	-	304	-	-	-	-	-
Other.....	88	94	88	88	88	88	88
Total non-current assets.....	119,967	125,043	127,925	134,152	138,504	140,738	142,894
TOTAL ASSETS.....	123,705	128,845	131,663	137,890	142,242	144,476	146,632
CURRENT LIABILITIES							
Employee provisions.....	3,236	3,462	3,236	3,236	3,236	3,236	3,236
Payables.....	647	326	647	647	647	647	647
Borrowings and leases.....	13	26	17	17	14	17	17
Other.....	-	53	-	-	-	-	-
Total current liabilities.....	3,896	3,867	3,900	3,900	3,897	3,900	3,900
NON-CURRENT LIABILITIES							
Employee provisions.....	458	160	458	458	458	458	458
Borrowings and leases.....	17	32	18	2	17	19	4
Total non-current liabilities.....	475	192	476	460	475	477	462
TOTAL LIABILITIES.....	4,371	4,059	4,376	4,360	4,372	4,377	4,362
EQUITY							
Contributed equity.....	28,339	33,280	33,124	37,891	41,534	43,901	45,439
Accumulated surplus/(deficit).....	15,655	18,082	18,075	18,870	18,870	18,020	18,020
Reserves.....	75,340	73,424	76,088	76,769	77,466	78,178	78,811
Total equity.....	119,334	124,786	127,287	133,530	137,870	140,099	142,270
TOTAL LIABILITIES AND EQUITY.....	123,705	128,845	131,663	137,890	142,242	144,476	146,632

(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	19,420	21,007	21,956	22,201	22,829	23,302	23,793
Capital appropriation	1,627	2,127	2,120	2,721	2,217	1,517	1,538
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	2,850	2,850	795	-	-	-
Digital Capability Fund	429	2,665	2,665	2,045	1,425	850	-
Other	417	-	-	-	-	-	-
Net cash provided by Government	21,893	28,649	29,591	27,762	26,471	25,669	25,331
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(13,968)	(14,030)	(14,403)	(14,673)	(15,171)	(15,545)	(15,927)
Grants and subsidies	(6)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services	(2,933)	(2,984)	(2,984)	(2,715)	(2,737)	(3,657)	(2,835)
Accommodation	(2,290)	(4,163)	(4,741)	(4,553)	(4,654)	(4,682)	(4,760)
GST payments	(758)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs	(2)	(4)	(2)	(2)	(1)	(2)	(2)
Other payments	(69)	(251)	(251)	(253)	(261)	(261)	(264)
Receipts ^(b)							
GST receipts	808	565	565	565	565	565	565
Other receipts	82	-	-	-	-	-	-
Net cash from operating activities	(19,136)	(21,437)	(22,386)	(22,201)	(22,829)	(24,152)	(23,793)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,298)	(7,190)	(7,190)	(5,545)	(3,625)	(1,500)	(1,500)
Net cash from investing activities	(2,298)	(7,190)	(7,190)	(5,545)	(3,625)	(1,500)	(1,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(14)	(22)	(15)	(16)	(17)	(17)	(38)
Other payments	(170)	-	-	-	-	-	-
Net cash from financing activities	(184)	(22)	(15)	(16)	(17)	(17)	(38)
NET INCREASE/(DECREASE) IN CASH HELD	275	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	3,007	3,007	2,978	2,978	2,978	2,978	2,978
Net cash transferred to/from other agencies	(304)	-	-	-	-	-	-
Cash assets at the end of the reporting period	2,978	3,007	2,978	2,978	2,978	2,978	2,978

(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
GST Receipts							
GST Input Credits	751	565	565	565	565	565	565
GST Receipts on Sales	57	-	-	-	-	-	-
Other Receipts							
Other Receipts	82	-	-	-	-	-	-
TOTAL	890	565	565	565	565	565	565

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

Division 2

Parliamentary Commissioner for Administrative Investigations

Part 1

Parliament

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 4 Net amount appropriated to deliver services	11,744	12,267	12,500	12,885	13,033	13,268	13,602
Amount Authorised by Other Statutes							
- Parliamentary Commissioner Act 1971	737	751	760	785	803	821	841
Total appropriations provided to deliver services	12,481	13,018	13,260	13,670	13,836	14,089	14,443
CAPITAL							
Item 98 Capital Appropriation	416	17	17	18	19	20	20
TOTAL APPROPRIATIONS	12,897	13,035	13,277	13,688	13,855	14,109	14,463
EXPENSES							
Total Cost of Services	14,205	16,542	16,549	17,194	17,268	17,527	17,896
Net Cost of Services ^(a)	11,494	13,776	13,700	14,428	14,502	14,761	14,883
CASH ASSETS ^(b)	3,378	1,426	3,338	2,961	2,735	2,503	2,503

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Office'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 Office'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
2025-26 Streamlined Budget Process Incentive Funding	-	337	-	-	-
Public Sector Wages Policy	316	487	620	632	632
Revisions to Own-source Revenue Estimates	83	-	-	-	-
Salaries and Allowance Tribunal	9	9	9	9	-

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Parliamentary Commissioner 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 Office'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	Service
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	The public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making and practices and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct.	1. Resolving Complaints About the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying and Dealing with Reportable Conduct

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. Resolving Complaints About the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying and Dealing with Reportable Conduct.	14,205	16,542	16,549	17,194	17,268	17,527	17,896
Total Cost of Services.....	14,205	16,542	16,549	17,194	17,268	17,527	17,896

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: The public sector of Western Australia is accountable for, and is, improving the standard of, administrative decision-making and practices and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct:					
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies	100%	100%	100%	100%	
Number of improvements to practices or procedures as a result of Ombudsman action.....	40	100	56	100	1
Where the Ombudsman made recommendations regarding reportable conduct, the percentage of recommendations accepted by relevant entities ..	n.a.	100%	100%	100%	
Number of actions taken by relevant entities to prevent reportable conduct	97	51	248	150	2

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

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and higher than the 2023-24 Actual as there are fluctuations in improvements from year to year, related to the number, nature and outcomes of investigations finalised by the Ombudsman in any given year. The number of improvements made by agencies varies significantly from year to year and is difficult to accurately predict.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2023-24 Actual as the Ombudsman expects to receive a greater number of reportable conduct notifications than anticipated and has increased its educative role for entities covered by the Reportable Conduct Scheme. This means that there were more opportunities for the Ombudsman's involvement to result in action to prevent reportable conduct.

Services and Key Efficiency Indicators**1. Resolving Complaints About the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying, and Dealing with Reportable Conduct**

Investigating and resolving complaints from members of the public about Western Australian public authorities and improving the standard of public administration by identifying and investigating concerns that affect the broader community, making recommendations for improvement and identifying and promoting good decision-making and practices.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	14,205	16,542	16,549	17,194	
Less Income	2,711	2,766	2,849	2,766	
Net Cost of Service	11,494	13,776	13,700	14,428	
Employees (Full-Time Equivalents)	82	92	91	92	
Efficiency Indicators					
Percentage of allegations finalised within three months	95%	95%	94%	95%	
Percentage of allegations finalised within 12 months	100%	100%	100%	100%	
Percentage of allegations on hand at 30 June less than three months old	88%	90%	81%	90%	
Percentage of allegations on hand at 30 June less than 12 months old	100%	100%	100%	100%	
Average cost per finalised allegation	\$1,314	\$1,890	\$1,616	\$1,890	1
Average cost per finalised notification of death	\$11,571	\$14,655	\$17,142	\$14,655	2
Average cost per notification of reportable conduct	\$3,687	\$4,000	\$3,757	\$4,000	
Cost of monitoring and inspection functions	\$1,000,679	\$1,168,000	\$1,171,976	\$1,176,000	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget as a result of improvement in the efficiency of complaint resolution along with an estimated increase in the number of complaints.
2. The 2024-25 Estimated Actual is higher than 2024-25 Budget and 2023-24 Actual due to an increase in complex cases, which is estimated to result in an increased cost and fewer finalised notifications than anticipated.

Asset Investment Program

	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							
Asset Replacement - 2024-25 Program	307	248	248	59	-	-	-
NEW WORKS							
Asset Replacement							
2025-26 Program	208	-	-	208	-	-	-
2026-27 Program	208	-	-	-	208	-	-
2027-28 Program	208	-	-	-	-	208	-
2028-29 Program	208	-	-	-	-	-	208
Total Cost of Asset Investment Program	1,139	248	248	267	208	208	208
FUNDED BY							
Holding Account			208	208	208	208	208
Internal Funds and Balances			40	59	-	-	-
Total Funding			248	267	208	208	208

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	11,252	11,785	12,054	12,486	13,021	13,253	13,594
Supplies and services	1,034	2,610	2,431	2,653	2,200	2,230	2,260
Accommodation	1,293	1,288	1,288	1,288	1,288	1,288	1,288
Depreciation and amortisation	243	366	283	283	284	284	284
Finance and interest costs	4	5	5	4	4	3	3
Other expenses	379	488	488	480	471	469	467
TOTAL COST OF SERVICES	14,205	16,542	16,549	17,194	17,268	17,527	17,896
Income							
Other revenue	2,711	2,766	2,849	2,766	2,766	2,766	3,013
Total Income	2,711	2,766	2,849	2,766	2,766	2,766	3,013
NET COST OF SERVICES	11,494	13,776	13,700	14,428	14,502	14,761	14,883
INCOME FROM GOVERNMENT							
Service appropriations	12,481	13,018	13,260	13,670	13,836	14,089	14,443
Resources received free of charge	135	440	440	440	440	440	440
TOTAL INCOME FROM GOVERNMENT	12,616	13,458	13,700	14,110	14,276	14,529	14,883
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,122	(318)	-	(318)	(226)	(232)	-

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 82, 91 and 92 respectively.

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.....	3,378	1,106	3,338	2,961	2,735	2,503	2,503
Restricted cash.....	-	8	-	-	-	-	-
Holding Account receivables.....	208	208	208	208	208	208	208
Receivables.....	29	461	29	29	29	29	29
Total current assets.....	3,615	1,783	3,575	3,198	2,972	2,740	2,740
NON-CURRENT ASSETS							
Holding Account receivables.....	2,176	2,334	2,251	2,326	2,402	2,478	2,554
Property, plant and equipment.....	123	247	130	137	163	117	74
Receivables.....	350	-	370	390	410	430	450
Intangibles.....	151	404	109	86	4	-	-
Restricted cash ^(b)	-	312	-	-	-	-	-
Total non-current assets.....	2,800	3,297	2,860	2,939	2,979	3,025	3,078
TOTAL ASSETS.....	6,415	5,080	6,435	6,137	5,951	5,765	5,818
CURRENT LIABILITIES							
Employee provisions.....	2,691	2,282	2,711	2,731	2,751	2,771	2,791
Payables.....	34	457	34	34	34	34	34
Borrowings and leases.....	4	21	4	2	3	3	3
Other.....	187	178	187	187	187	187	194
Total current liabilities.....	2,916	2,938	2,936	2,954	2,975	2,995	3,022
NON-CURRENT LIABILITIES							
Employee provisions.....	403	411	403	403	403	403	403
Borrowings and leases.....	33	41	16	-	-	3	10
Other.....	-	58	-	-	-	-	-
Total non-current liabilities.....	436	510	419	403	403	406	413
TOTAL LIABILITIES.....	3,352	3,448	3,355	3,357	3,378	3,401	3,435
EQUITY							
Contributed equity.....	1,704	1,710	1,721	1,739	1,758	1,781	1,800
Accumulated surplus/(deficit).....	1,359	(78)	1,359	1,041	815	583	583
Total equity.....	3,063	1,632	3,080	2,780	2,573	2,364	2,383
TOTAL LIABILITIES AND EQUITY.....	6,415	5,080	6,435	6,137	5,951	5,765	5,818

(a) Full audited financial statements are published in the Office'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	12,162	12,652	12,977	13,387	13,552	13,805	14,159
Capital appropriation.....	416	17	17	18	19	20	20
Holding Account drawdowns	208	208	208	208	208	208	208
Net cash provided by Government	12,786	12,877	13,202	13,613	13,779	14,033	14,387
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(11,135)	(11,754)	(12,023)	(12,455)	(12,990)	(13,222)	(13,563)
Supplies and services	(710)	(2,328)	(2,149)	(2,371)	(1,918)	(1,948)	(1,978)
Accommodation	(1,292)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)
GST payments	(302)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs	(4)	(5)	(5)	(4)	(4)	(3)	(3)
Other payments	(510)	(466)	(466)	(458)	(449)	(447)	(445)
Receipts ^(b)							
GST receipts	280	271	271	271	271	271	271
Other receipts	3,036	2,766	2,849	2,766	2,766	2,766	3,013
Net cash from operating activities	(10,637)	(12,950)	(12,957)	(13,685)	(13,758)	(14,017)	(14,139)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(125)	(208)	(248)	(267)	(208)	(208)	(208)
Net cash from investing activities	(125)	(208)	(248)	(267)	(208)	(208)	(208)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(16)	(17)	(17)	(18)	(19)	(20)	(20)
Other payments	(78)	-	(20)	(20)	(20)	(20)	(20)
Net cash from financing activities	(94)	(17)	(37)	(38)	(39)	(40)	(40)
NET INCREASE/(DECREASE) IN CASH HELD.....	1,930	(298)	(40)	(377)	(226)	(232)	-
Cash assets at the beginning of the reporting period	1,720	1,724	3,378	3,338	2,961	2,735	2,503
Net cash transferred to/from other agencies	(272)	-	-	-	-	-	-
Cash assets at the end of the reporting period	3,378	1,426	3,338	2,961	2,735	2,503	2,503

(a) Full audited financial statements are published in the Office'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 Office. 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
GST Receipts							
GST Input Credits	-	73	73	73	73	73	73
GST Receipts on Sales	280	198	198	198	198	198	198
Other Receipts							
Other Receipts	3,036	2,766	2,849	2,766	2,766	2,766	3,013
TOTAL	3,316	3,037	3,120	3,037	3,037	3,037	3,284

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

Part 2

Government Administration

Introduction

The Government Administration portfolio works for the people of Western Australia and supports the Premier and Cabinet. It delivers the Government's objectives through management of Government policy, provision of strategic policy advice, coordination of cross-agency solutions, public sector leadership and promotion of an efficient and effective public sector.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Premier and Cabinet		
– Total Cost of Services.....	273,703	267,547
– Asset Investment Program	3,555	3,794
Public Sector Commission		
– Total Cost of Services.....	34,170	39,529
– Asset Investment Program	109	19,309
Governor's Establishment		
– Total Cost of Services.....	8,695	8,820
– Asset Investment Program	116	116
Western Australian Electoral Commission		
– Total Cost of Services.....	57,524	18,086
– Asset Investment Program	700	267
Salaries and Allowances Tribunal		
– Total Cost of Services.....	1,171	1,196
Commissioner for Children and Young People		
– Total Cost of Services.....	3,676	3,837
Office of the Information Commissioner		
– Total Cost of Services.....	3,458	7,321
– Asset Investment Program	1,446	743

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
WorkCover WA Authority		
– Asset Investment Program	741	1,145
Registrar, Western Australian Industrial Relations Commission		
– Total Cost of Services.....	13,335	13,785
– Asset Investment Program	160	160

Ministerial Responsibilities

Minister	Agency	Services
Premier; Minister for State Development; Trade and Investment; Economic Diversification Minister for Aboriginal Affairs; Water; Climate Resilience; South West Minister for Education; Early Childhood; Preventative Health; Wheatbelt Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Premier and Cabinet	<ol style="list-style-type: none"> 1. Administration of Executive Government Services 2. Administration of Parliamentary Support 3. Government Policy Management - Whole-of-Government 4. Government Policy Management - Aboriginal Affairs 5. Government Policy Management - Digital Economy 6. Government Policy Management - Early Childhood 7. Industry Development 8. Project Facilitation
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Public Sector Commission	<ol style="list-style-type: none"> 1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting
	Governor's Establishment	<ol style="list-style-type: none"> 1. Effective Support to the Governor 2. Management of the Governor's Establishment
Minister for Mines and Petroleum; Finance; Electoral Affairs; Goldfields-Esperance	Western Australian Electoral Commission	<ol style="list-style-type: none"> 1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Salaries and Allowances Tribunal	<ol style="list-style-type: none"> 1. Support Services to the Salaries and Allowances Tribunal
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	Commissioner for Children and Young People	<ol style="list-style-type: none"> 1. Consultation, Research and Promotion of the Wellbeing of Children and Young People
	Office of the Information Commissioner	<ol style="list-style-type: none"> 1. Resolution of Freedom of Information Complaints 2. Freedom of Information Advice and Awareness 3. Resolution of Privacy Complaints 4. Privacy Advice and Awareness
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women	WorkCover WA Authority	n.a.
	Registrar, Western Australian Industrial Relations Commission	<ol style="list-style-type: none"> 1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court 2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission

Division 3 Premier and Cabinet

Part 2 Government Administration

Appropriations, Expenses and Cash Assets ^(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
DELIVERY OF SERVICES							
Item 5 Net amount appropriated to deliver services	201,307	197,429	210,511	224,473	212,878	213,869	214,838
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	2,143	2,827	3,158	3,238	3,311	3,325	3,399
Total appropriations provided to deliver services	203,450	200,256	213,669	227,711	216,189	217,194	218,237
ADMINISTERED TRANSACTIONS							
Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	180,725	261,534	388,560	192,612	122,288	122,209	125,200
CAPITAL							
Item 99 Capital Appropriation	2,077	2,295	3,110	1,465	1,471	1,474	1,877
TOTAL APPROPRIATIONS	386,252	464,085	605,339	421,788	339,948	340,877	345,314
EXPENSES							
Total Cost of Services	232,965	244,616	273,703	267,547	234,533	232,105	232,990
Net Cost of Services ^(b)	231,324	243,616	272,136	266,156	232,972	230,434	231,141
CASH ASSETS ^(c)	53,204	36,806	43,392	36,395	36,395	38,323	34,864

(a) The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual financial data have been recast for comparative purposes due to Public Sector Reform changes which take effect on 1 July 2025.

(b) 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.

(c) 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					
AUKUS Small and Medium Enterprise Readiness Fund	-	553	483	482	482
Expanding Four Year-Old Kindergarten	-	1,925	2,650	2,525	400
Small Commitments	-	897	-	-	-
Veterans Initiatives	-	2,000	2,000	-	-
Western Australian Student Assistance Payment Program.....	-	844	-	-	-
New Initiatives					
2025-26 Tariffs, Fees and Charges - PeopleWA.....	-	391	561	671	849
Chief Data Officer Role.....	67	273	279	286	294
Future Acts Framework	-	3,349	1,782	1,815	1,854
Independent Review of Employment Arrangements for Electorate Officers.....	200	-	-	-	-
Perth Zoo Free Vouchers	1,354	-	-	-	-
Responsible Information Sharing Function.....	-	432	530	535	549
TAFE and Skills Campaign.....	-	5,000	-	-	-
Western Australian Public Safety Network Strategy	1,300	-	-	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Ongoing Initiatives					
Defence West	578	2,500	500	500	-
Early Childhood	1,557	1,926	-	-	-
Family and Domestic Violence - Victims Support Campaign	2,500	1,500	-	-	-
Regional Papers Support	1,000	1,000	-	-	-
Other					
2025-26 Tariffs, Fees and Charges	-	396	396	396	396
Australia Day Council of WA (Auspire)	250	250	-	-	-
Celebrate WA	2,400	2,000	2,000	2,000	-
Council for the Australian Federation Secretariat	-	204	214	113	124
Public Sector Wages Policy	3,405	5,873	6,913	7,042	7,018
Resources Community Investment Initiative	-	150	121	-	-
Salaries and Allowances Tribunal - Members of Parliament	413	1,653	1,653	1,653	1,240
Telethon Donation	7,000	-	-	-	-
Transfer of Fringe Benefit Tax Budget to Legislative Assembly and Legislative Council	(180)	(180)	(180)	(180)	(180)
Transfer of GovNext Contract Management to Treasury and Finance	(207)	(513)	(529)	(545)	-
Vaccination - Public Information Campaign	3,352	-	-	-	-
Western Australia Gas Exports and Decarbonisation Study	402	-	-	-	-

Significant Initiatives

Public Sector Reform

- Following the 2025 State General Election in March, the Government announced targeted reform involving nine departments, which comes into effect on 1 July 2025. The reform includes the transfer of some whole-of-government priorities to the Department to strengthen strategic leadership and support the government's goal of building a more resilient economy.
- Under these reforms, the Department is establishing the Office of Defence Industries to focus on opportunities presented by AUKUS, the Office of Early Childhood to enhance early childhood development, a consolidated leadership role in Aboriginal Affairs policy to improve social outcomes, and the Coordinator General function to streamline the State's approvals system to accelerate major job-creating projects while ensuring robust environmental protection.

Election Commitments

- The Office of Early Childhood will be formally established from 1 July 2025. A total of \$7.5 million has been allocated to the Department to support the delivery of a pilot program for full-time kindergarten at 10 pilot sites by 2027.
- The Department is supporting the delivery of the second round of the Western Australian Student Assistance Payment through the ServiceWA App to provide cost of living support to Western Australian families to help cover school-related expenses.

Intergovernmental Relations

- The Government is investing in continuing to support the architecture surrounding intergovernmental relations, through the operations of the Council for the Australian Federation. These activities will support outcomes in accordance with key intergovernmental agreements.

Supporting the State's Energy Transition

- To ensure a stable coal supply and support energy system security, the Department continues to work closely with Griffin Coal in relation to its operations. Funds are provided to ensure continuity of coal supply for energy system security and provide certainty and support to the Collie workforce and community.

Ensure Effective Agreement-making with Aboriginal People and Communities on Land and Economic Developments and major projects

7. The Department is establishing a dedicated unit to support Native Title negotiations across government under new Future Acts Framework to drive mutually beneficial outcomes for land developments and major projects across the State, with a focus on facilitating economic diversification and supporting social and economic opportunities for Aboriginal people and communities.

Responsible Information Sharing

8. The implementation of the *Privacy and Responsible Information Sharing Act 2024* is a key enabler for modern digital government. The Government is providing funding to the Department to fulfil its statutory functions relating to the responsible sharing of information.

Providing for the Western Australian Community

9. The Government will invest \$2 million per annum over the next three years to support Celebrate WA with the delivery of the Western Australia Day celebrations across the State.

Advancing Western Australia's Defence Industry

10. Western Australia plays a strategic role in supporting Australia's national and regional security. The Department, through Defence West, is working to advance the State's defence industries and is supporting:
 - 10.1. the \$2 million AUKUS Small and Medium Enterprise (SME) Readiness Fund, which is aimed at supporting SMEs to build capacity and capability to participate in the defence and AUKUS supply chain; and
 - 10.2. \$4 million to deliver future rounds of financial assistance targeted towards supporting the defence industry, including funding to support the HII Supplier Uplift and Training Program.
11. The Government, through Defence West, is responsible for supporting the veteran community by assisting ex-service personnel and organisations. As part of this work, the Department is supporting:
 - 11.1. the establishment and implementation of the Government's \$4 million Veterans' Facilities Fund, which will fund upgrades to ageing infrastructure at Returned Services League halls and other ex-service organisations; and
 - 11.2. the Government's investment in the Psychiatric Assistance Dogs pilot program that supports veterans with service-related mental health conditions.

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

As a result of the Public Sector Reform changes, the Outcomes, Services and Key Performance Information reflects the reshaping of the Department from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

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 Goals	Desired Outcomes	Services
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Executive Government and Members of Parliament receive appropriate support.	1. Administration of Executive Government Services 2. Administration of Parliamentary Support
	The Premier and Ministers receive high quality, rigorous and timely policy advice.	3. Government Policy Management - Whole-Of-Government 4. Government Policy Management - Aboriginal Affairs 5. Government Policy Management - Digital Economy 6. Government Policy Management - Early Childhood
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	7. Industry Development 8. Project Facilitation

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. Administration of Executive Government Services.....	75,391	72,101	73,623	69,545	71,698	71,932	72,566
2. Administration of Parliamentary Support	38,774	37,259	40,160	41,353	41,613	41,768	39,859
3. Government Policy Management - Whole-of-Government	50,521	48,131	64,907	47,671	36,193	38,698	42,903
4. Government Policy Management - Aboriginal Affairs	17,333	25,291	30,995	36,028	32,593	31,015	30,478
5. Government Policy Management - Digital Economy.....	32,580	45,088	51,036	47,670	36,346	34,535	35,506
6. Government Policy Management - Early Childhood	-	-	2,021	4,305	3,162	3,086	977
7. Industry Development.....	16,927	14,166	8,435	18,322	10,208	8,331	7,961
8. Project Facilitation	1,439	2,580	2,526	2,653	2,720	2,740	2,740
Total Cost of Services.....	232,965	244,616	273,703	267,547	234,533	232,105	232,990

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Executive Government and Members of Parliament receive appropriate support:					
Targets for support services are met or exceeded	98.5%	99%	99%	99%	
Service recipient's confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met.....	4	4	4	4	
Outcome: The Premier and Ministers receive high quality, rigorous and timely policy advice:					
Service recipient's confirmation that high quality and timely policy advice is provided.....	4	3	3	3	
Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs: ^(b)					

(a) Further detail in support of the key effectiveness indicators is provided in the 2023-24 Annual Reports of the Departments of the Premier and Cabinet, and Jobs, Tourism, Science and Innovation.

(b) Due to the Public Sector Reform and resulting changes to the Department's Outcome Based Management (OBM) structure, key effectiveness indicators are under review and will be developed in 2025-26.

Services and Key Efficiency Indicators

1. Administration of Executive Government Services

The Department is responsible for the administration of Executive Government Services, which includes the administration of salaries and office-related expenditure for Ministerial Offices (including the Leader of the Opposition and Leader of the Secondary Party Office). The Department provides a range of services including:

- administrative support to the Premier and Ministerial Offices and Leader of the Opposition and Leader of the Secondary Party Office;
- support for the functions of Cabinet and Parliament;
- communication of Government policies and activities;
- support for the Executive Council;
- management of the State occasions and official visits program; and
- management of programs at the Constitutional Centre.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 75,391	\$'000 72,101	\$'000 73,623	\$'000 69,545	
Less Income	1,161	230	700	530	
Net Cost of Service	74,230	71,871	72,923	69,015	
Employees (Full-Time Equivalents)	338	336	329	329	1
Efficiency Indicators					
Average operating cost per Ministerial Office (including Premier's Office and Leader of the Opposition)	\$3,472,251	\$3,252,725	\$3,072,901	\$2,986,834	
Average cost of support provided per Ministerial Office (including Premier's Office and Leader of the Opposition)	\$495,137	\$542,132	\$801,983	\$673,380	

Explanation of Significant Movements

(Notes)

1. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual relates to the realignment of full-time equivalents (FTEs) between services to properly reflect organisational capacity and intended service outcomes for the Department.

2. Administration of Parliamentary Support

The Department is responsible for the provision of some administrative support to Members of Parliament.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 38,774	\$'000 37,259	\$'000 40,160	\$'000 41,353	
Less Income	nil	nil	nil	nil	
Net Cost of Service	38,774	37,259	40,160	41,353	
Employees (Full-Time Equivalents) ^(a)	215	214	217	217	
Efficiency Indicators					
Average cost of entitlements per Member of Parliament	\$373,220	\$365,599	\$382,235	\$395,129	
Average cost of support per Member of Parliament	\$34,932	\$26,596	\$36,005	\$35,635	

(a) The FTEs reported for this service also include Parliamentary Electoral Office staff.

3. Government Policy Management - Whole-of-Government

The Department provides strategic policy advice and coordination to the Premier and Cabinet including:

- leadership and coordination of cross-agency solutions to complex issues;
- managing and coordinating Government input into intergovernmental negotiations and advice on federal reform and other matters raised through National Cabinet and the Council for the Australian Federation; and
- emergency management policy advice to the Premier, Ministers and Government agencies, and whole-of-government management and coordination of significant security incidents and emergencies.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 50,521	\$'000 48,131	\$'000 64,907	\$'000 47,671	1
Less Income	nil	nil	397	nil	
Net Cost of Service	50,521	48,131	64,510	47,671	
Employees (Full-Time Equivalents)	140	192	164	163	2
Efficiency Indicator					
Average cost to deliver policy advice per applicable FTE ^(a)	n.a.	n.a.	n.a.	n.a.	

(a) During 2023-24, the Department received a direction under 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the annual report with respect to the 2022-23 financial year or any subsequent financial year.

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual mainly relates to various one-off initiatives, such as an additional \$7 million donation to Telethon, the rescheduled Celebrate WA event and targeted media campaigns, including the Family and Domestic Violence Victims Support and, Vaccination - Public Information campaigns.
2. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual reflects the realignment of FTEs between services to accurately reflect the Department's organisational capacity and intended service outcomes.

4. Government Policy Management - Aboriginal Affairs

The Department provides strategic policy advice and coordination to the Minister for Aboriginal Affairs including cross portfolio advice on Native Title Negotiation and implementation and Aboriginal Affairs policy.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	17,333	25,291	30,995	36,028	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	17,333	25,291	30,995	36,028	
Employees (Full-Time Equivalents)	54	68	83	90	1,2
Efficiency Indicator					
Average cost to deliver policy advice per applicable FTE ^(a)	n.a.	n.a.	n.a.	n.a.	

(a) During 2023-24, the Department received a direction under 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the annual report with respect to the 2022-23 financial year or any subsequent financial year.

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual mainly reflects delays associated with the implementation of the South West Native Title Settlement and the Bidyadanga Project.

The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target mainly relates to additional resourcing for the Future Acts Unit to lead significant Native Title Future Acts matters.
2. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual relates to the realignment of FTEs between services to properly reflect organisational capacity and intended service outcomes for the Department.

5. Government Policy Management - Digital Economy

The Department provides strategic policy advice and coordination to the Minister for Science and Innovation.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	32,580	45,088	51,036	47,670	1
Less Income	nil	300	nil	391	
Net Cost of Service	32,580	44,788	51,036	47,279	
Employees (Full-Time Equivalents)	121	132	147	150	2
Efficiency Indicator					
Average cost to deliver policy advice per applicable FTE ^(a)	n.a.	n.a.	n.a.	n.a.	

(a) During 2023-24, the Department received a direction under 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the annual report with respect to the 2022-23 financial year or any subsequent financial year.

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual, mainly relates to the cost of providing the free Perth Zoo vouchers via ServiceWA App as part of the cost of living initiatives, development of the Western Australian Public Safety Network Strategy and the delayed programs in 2023-24 associated with the Cyber Security initiative.
2. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual relates to the realignment of FTEs between services to properly reflect organisational capacity and intended service outcomes for the Department.

6. Government Policy Management - Early Childhood

The Department provides strategic policy advice and coordination to the Minister for Early Childhood, including overseeing the development and statewide rollout of full-time Kindergarten and other policy opportunities to enhance early childhood.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	nil	nil	2,021	4,305	
Less Income	nil	nil	nil	nil	
Net Cost of Service	nil	nil	2,021	4,305	
Employees (Full-Time Equivalents)	nil	nil	7	7	
Efficiency Indicator ^(a)					
Average cost to deliver policy advice per applicable FTE	n.a.	n.a.	n.a.	n.a.	

(a) This service was introduced following the 2024-25 Budget as part of the 2025 Public Sector Reform. Due to resulting changes to the Department's OBM structure, key efficiency indicators are under review and will be further developed in 2025-26.

7. Industry Development

Working with government agencies and the private sector to increase the employment of local workers and the involvement of Western Australian business in the defence supply chain for government and private industry works and contracts.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	16,927	14,166	8,435	18,322	1,2
Less Income	480	450	470	470	
Net Cost of Service	16,447	13,716	7,965	17,852	
Employees (Full-Time Equivalents)	26	26	26	26	
Efficiency Indicators ^(a)					

(a) Due to the Public Sector Reform and resulting changes to the Department's OBM structure, key efficiency indicators are under review and will be developed in 2025-26.

Explanation of Significant Movements

(Notes)

1. The decrease from the 2024-25 Estimated Actual to the 2024-25 Budget is due to the deferral of spending, to 2025-26, to align defence industry financial assistance payments with expected timing of contracted milestones.
2. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target is the result of deferred grants spending from 2024-25 as well as new spending on election commitments, namely the Veterans' Facilities Fund, grants to external organisations for infrastructure and equipment upgrades and the AUKUS SME Readiness Fund.

8. Project Facilitation

This service will develop, coordinate and facilitate State significant projects and infrastructure to create jobs and deliver state development outcomes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,439	2,580	2,526	2,653	
Less Income	nil	nil	nil	nil	
Net Cost of Service	1,439	2,580	2,526	2,653	
Employees (Full-Time Equivalents)	12	12	12	12	
Efficiency Indicators ^(a)					

(a) Due to the Public Sector Reform and resulting changes to the Department's OBM structure, key efficiency indicators are under review and will be developed in 2025-26.

Asset Investment Program

1. The Department's Asset Investment Program primarily relates to the replacement and upgrade of critical corporate ICT infrastructure, including assets for securely storing digital information, and the continued development of the ServiceWA App.

	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							
Asset Replacement/Upgrade - Computer Hardware and Software	5,152	3,213	974	1,939	-	-	-
Establishment of ServiceWA App Secure Digital Wallet.....	2,224	500	500	774	440	510	-
ICT and Cyber Security Uplift.....	5,000	1,000	1,000	1,000	1,000	1,000	1,000
COMPLETED WORKS							
2021-22 Program (Electorate Office Fit-Outs).....	5,243	5,243	200	-	-	-	-
Asset Replacement/Upgrade - Computer Hardware and Software							
2024-25 Program.....	81	81	81	-	-	-	-
Security Upgrade.....	1,600	1,600	800	-	-	-	-
NEW WORKS							
Asset Replacement/Upgrade - Computer Hardware and Software							
2025-26 Program.....	81	-	-	81	-	-	-
2026-27 Program.....	81	-	-	-	81	-	-
2027-28 Program.....	81	-	-	-	-	81	-
2028-29 Program.....	81	-	-	-	-	-	81
Total Cost of Asset Investment Program	19,624	11,637	3,555	3,794	1,521	1,591	1,081
FUNDED BY							
Capital Appropriation.....			2,674	1,000	1,000	1,000	1,000
Holding Account			81	81	81	81	81
Internal Funds and Balances.....			300	1,939	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			500	774	440	510	-
Total Funding.....			3,555	3,794	1,521	1,591	1,081

Financial Statements

As a result of the Public Sector Reform changes, the financial data reflects the reshaping of the Department from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

Income Statement

Expenses

1. The increase in Total Cost of Services from the 2024-25 Budget to the 2024-25 Estimated Actual of \$29.1 million mainly relates to various initiatives, such as an additional \$7 million donation to Telethon, the rescheduled Celebrate WA event and targeted media campaigns, including the Family and Domestic Violence Victims Support and, Vaccination - Public Information campaigns.
2. The 2025-26 Budget Year increase in relation to the 2024-25 Budget, primarily reflects additional resourcing required for the Future Acts Framework, TAFE and Skills information campaign, and continued delivery of various initiatives related to the Digital Economy and Aboriginal Affairs.

Income

3. The increase in Total Income from Government from the 2024-25 Budget to the 2024-25 Estimated Actual of \$19.9 million reflects additional funding for the delivery of initiatives as described in the expenses section.

Statement of Financial Position

4. The decrease in cash balance from the 2024-25 Estimated Actual to the 2025-26 Budget Year reflects cash funding of the delayed implementation of the South West Native Title Settlement and various media campaigns from 2024-25 to 2025-26.

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	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	134,928	139,682	143,642	149,152	147,765	151,497	155,745
Grants and subsidies ^(c)	28,183	22,047	28,873	25,561	18,332	14,577	12,114
Supplies and services	31,404	55,372	73,690	65,454	41,476	38,935	36,962
Accommodation	22,025	19,509	19,606	19,620	19,705	19,607	19,790
Depreciation and amortisation	2,279	3,343	3,161	2,029	1,535	1,644	2,261
Finance and interest costs	53	69	70	68	72	70	137
Other expenses	14,093	4,594	4,661	5,663	5,648	5,775	5,981
TOTAL COST OF SERVICES	232,965	244,616	273,703	267,547	234,533	232,105	232,990
Income							
Sale of goods and services	317	20	20	411	581	691	869
Grants and subsidies	929	530	1,077	510	510	510	510
Other revenue	395	450	470	470	470	470	470
Total Income	1,641	1,000	1,567	1,391	1,561	1,671	1,849
NET COST OF SERVICES	231,324	243,616	272,136	266,156	232,972	230,434	231,141
INCOME FROM GOVERNMENT							
Service appropriations	203,450	200,256	213,669	227,711	216,189	217,194	218,237
Resources received free of charge	7,527	7,319	7,319	7,319	7,319	7,319	7,319
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	2,329	206	1,035	37	37	37	37
Other appropriations	-	155	-	-	-	-	-
Other revenues	2,669	2,490	8,342	4,363	2,866	1,540	1,540
TOTAL INCOME FROM GOVERNMENT	215,975	210,426	230,365	239,430	226,411	226,090	227,133
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(15,349)	(33,190)	(41,771)	(26,726)	(6,561)	(4,344)	(4,008)

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of the Premier and Cabinet, and Jobs, Tourism, Science and Innovation.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 906, 985 and 994 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	\$'000	\$'000	\$'000	\$'000	\$'000
Aboriginal Engagement Grants	3,352	6,485	8,364	4,996	5,053	3,553	3,590
AUKUS Small and Medium Enterprise Readiness Fund	-	-	-	553	483	482	482
Community Grants	14,190	7,892	18,715	9,242	8,992	8,692	6,692
Defence Science Centre	1,055	970	874	1,144	970	970	970
Defence West	9,235	6,400	620	6,729	834	880	380
Office of Digital Government Grants	351	300	300	-	-	-	-
Small Commitments	-	-	-	897	-	-	-
Veterans Initiatives	-	-	-	2,000	2,000	-	-
TOTAL	28,183	22,047	28,873	25,561	18,332	14,577	12,114

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.....	41,303	24,628	32,113	25,290	25,290	27,218	23,759
Restricted cash.....	11,901	12,178	11,279	11,105	11,105	11,105	11,105
Holding Account receivables	11,432	11,513	11,432	11,432	11,432	11,432	11,432
Receivables.....	2,266	3,905	2,266	2,266	2,266	2,266	2,266
Other.....	5,853	6,334	5,853	5,853	5,853	5,853	5,853
Total current assets.....	72,755	58,558	62,943	55,946	55,946	57,874	54,415
NON-CURRENT ASSETS							
Holding Account receivables	31,844	35,336	35,236	36,105	37,591	39,186	41,398
Property, plant and equipment.....	4,685	6,934	5,490	7,670	8,028	8,411	7,616
Receivables ^(b)	3,692	3,149	3,682	3,682	3,682	3,682	3,682
Intangibles	793	663	793	793	793	793	793
Total non-current assets.....	41,014	46,082	45,201	48,250	50,094	52,072	53,489
TOTAL ASSETS	113,769	104,640	108,144	104,196	106,040	109,946	107,904
CURRENT LIABILITIES							
Employee provisions.....	27,490	24,747	27,481	27,481	27,481	27,481	27,481
Payables.....	7,423	12,079	7,423	7,423	7,423	7,423	7,455
Borrowings and leases	351	414	445	432	441	450	430
Other.....	290	290	290	290	290	290	290
Total current liabilities.....	35,554	37,530	35,639	35,626	35,635	35,644	35,656
NON-CURRENT LIABILITIES							
Employee provisions.....	3,588	4,200	3,584	3,584	3,584	3,584	3,584
Borrowings and leases	552	360	445	419	422	486	14
Other.....	8	29	8	8	8	8	8
Total non-current liabilities.....	4,148	4,589	4,037	4,011	4,014	4,078	3,606
TOTAL LIABILITIES	39,702	42,119	39,676	39,637	39,649	39,722	39,262
EQUITY							
Contributed equity.....	88,191	122,346	127,509	150,593	158,986	167,163	169,589
Accumulated surplus/(deficit).....	(14,124)	(59,825)	(59,041)	(86,034)	(92,595)	(96,939)	(100,947)
Total equity	74,067	62,521	68,468	64,559	66,391	70,224	68,642
TOTAL LIABILITIES AND EQUITY	113,769	104,640	108,144	104,196	106,040	109,946	107,904

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of the Premier and Cabinet, and Jobs, Tourism, Science and Innovation.

(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	200,278	196,601	210,196	226,761	214,622	215,518	215,944
Capital appropriation.....	2,077	2,295	3,110	1,465	1,471	1,474	1,877
Holding Account drawdowns	81	81	81	81	81	81	81
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	857	1,415	1,415	1,425	-	-	-
Digital Capability Fund	18,287	30,443	31,810	19,937	6,920	6,707	549
Royalties for Regions Fund							
Regional Community Services Fund	2,329	206	1,035	37	37	37	37
Other.....	2,582	2,490	8,342	4,754	3,427	2,211	2,389
Administered appropriations	-	155	-	-	-	-	-
Net cash provided by Government	226,491	233,686	255,989	254,460	226,558	226,028	220,877
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(132,561)	(139,682)	(143,642)	(149,152)	(147,765)	(151,497)	(155,745)
Grants and subsidies	(31,985)	(22,047)	(28,873)	(25,561)	(18,332)	(14,577)	(12,114)
Supplies and services	(23,279)	(49,137)	(67,623)	(59,091)	(37,944)	(35,082)	(33,173)
Accommodation	(21,920)	(18,573)	(18,670)	(18,684)	(15,826)	(16,055)	(16,238)
GST payments	(7,654)	(7,049)	(7,049)	(7,049)	(7,049)	(7,049)	(7,049)
Finance and interest costs	(53)	(69)	(70)	(68)	(72)	(70)	(137)
Other payments	(14,090)	(4,444)	(4,511)	(5,653)	(5,638)	(5,765)	(5,971)
Receipts ^(b)							
Grants and subsidies	1,553	530	1,077	510	510	510	510
Sale of goods and services	304	20	20	20	20	20	20
GST receipts	7,988	7,049	7,049	7,049	7,049	7,049	7,049
Other receipts	715	450	470	470	470	470	470
Net cash from operating activities	(220,982)	(232,952)	(261,822)	(257,209)	(224,577)	(222,046)	(222,378)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,012)	(2,455)	(3,555)	(3,794)	(1,521)	(1,591)	(1,081)
Net cash from investing activities	(1,012)	(2,455)	(3,555)	(3,794)	(1,521)	(1,591)	(1,081)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(413)	(409)	(424)	(454)	(460)	(463)	(877)
Other payments	(733)	-	-	-	-	-	-
Net cash from financing activities	(1,146)	(409)	(424)	(454)	(460)	(463)	(877)
NET INCREASE/(DECREASE) IN CASH HELD.....	3,351	(2,130)	(9,812)	(6,997)	-	1,928	(3,459)
Cash assets at the beginning of the reporting period	49,853	38,936	53,204	43,392	36,395	36,395	38,323
Cash assets at the end of the reporting period	53,204	36,806	43,392	36,395	36,395	38,323	34,864

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of the Premier and Cabinet, and Jobs, Tourism, Science and Innovation.

(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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Grants and Subsidies							
Commonwealth Grants and Subsidies.....	959	510	680	510	510	510	510
Grants and Subsidies	594	300	300	300	300	-	-
Sale of Goods and Services							
Other Receipts.....	396	841	656	1,443	1,613	1,723	1,901
Other Receipts - Defence Science Centre.....	397	450	470	470	470	470	470
GST Receipts							
GST Input Credits.....	7,886	6,832	6,832	6,832	6,832	6,832	6,832
GST Receipts on Sales	102	217	217	217	217	217	217
Other Receipts							
All Other Receipts.....	313	1,369	925	505	508	508	508
TOTAL	10,647	10,519	10,080	10,277	10,450	10,260	10,438

(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	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
INCOME							
Other							
Aboriginal Engagement - Strategic Solutions Program	-	-	-	3,000	3,000	-	-
Gibson Desert Nature Reserve Compensation and Lurtjurrulu Palakitjalu Settlement Agreement	207	175	183	188	192	198	202
Griffin Coal Financial Assistance Agreement.....	84,150	-	95,800	74,200	-	-	-
Griffin Coal Financial Assistance Agreement - Provision	-	-	-	19,000	-	-	-
Resources Community Investment Initiative ...	-	-	12,800	2,500	3,200	9,700	1,800
South West Native Title Settlement Capital Works (Administrative Offices)	-	-	8,900	-	-	-	-
Noongar Boodja Trust	71,150	73,285	74,017	75,617	77,507	79,445	81,431
Noongar Land Fund	782	10,418	406	6,609	6,633	6,650	6,672
Stolen Wages Class Action	-	165,000	180,400	-	-	-	-
The ANZAC Day Trust	1,300	1,300	1,300	1,540	1,300	1,300	1,300
Tjiwarl Palyakuwa (Agreement) Indigenous Land Use Agreement	2,751	-	-	-	-	-	-
Yamatji Nation Indigenous Land Use Agreement	21,167	21,774	22,244	38,067	40,289	41,266	42,267
All Other ^(a)	-	-	5,716	-	-	-	-
TOTAL ADMINISTERED INCOME	181,507	271,952	401,766	220,721	132,121	138,559	133,672
EXPENSES							
Grants to Charitable and Other Public Bodies							
Aboriginal Engagement - Strategic Solutions Program	-	-	-	3,000	3,000	-	-
Gibson Desert Nature Reserve Compensation and Lurtjurrulu Palakitjalu Settlement Agreement	31	23	24	19	16	12	11
Griffin Coal Financial Assistance Agreement.....	80,506	-	110,792	74,200	-	-	-
Griffin Coal Financial Assistance Agreement - Provision	-	-	-	19,000	-	-	-
Resources Community Investment Initiative - Payments to Consolidated Account	-	-	-	4,226	5,136	11,644	3,556
South West Native Title Settlement Capital Works (Administrative Offices)	-	-	8,900	-	-	-	-
Noongar Boodja Trust	19,942	9,355	16,604	14,745	12,979	11,108	9,126
Noongar Land Fund	796	16,300	734	4,918	6,104	5,431	6,064
Stolen Wages Class Action	-	165,000	180,400	-	-	-	-
The ANZAC Day Trust	1,300	1,300	1,300	1,540	1,300	1,300	1,300
Tjiwarl Palyakuwa (Agreement) Indigenous Land Use Agreement	124	-	113	-	-	-	-
Yamatji Nation Indigenous Land Use Agreement	14,808	10,234	19,443	10,169	9,455	8,665	7,830
All Other ^(a)	-	-	5,716	-	-	-	-
TOTAL ADMINISTERED EXPENSES	117,507	202,212	344,026	131,817	37,990	38,160	27,887

(a) Confidential items which are subject to ongoing negotiations and mediating settlements involving the State.

Agency Special Purpose Account Details

NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

Account Purpose: To hold funds for the provision of a financial incentive to Native Title holders who are prepared to endorse a Government Indigenous Land Use Agreement (the Agreement) for the purpose of expediting procedure for the grant of exploration and prospecting licences and low impact activities in areas where Native Title rights are recognised.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	7,216	7,241	7,074	7,032
Receipts:				
Appropriations	25	25	25	25
	7,241	7,266	7,099	7,057
Payments	167	600	67	200
CLOSING BALANCE.....	7,074	6,666	7,032	6,857

DEFENCE SCIENCE CENTRE

Account Purpose: To fund collaborative research projects, PhD research and industry internships relevant to defence and the defence industry in Western Australia. The Defence Science Centre is a cooperative venture between the Commonwealth Government's Department of Defence - Science and Technology, the Government and participating Western Australian universities.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	164	164	379	475
Receipts:				
Other	10	-	-	-
Appropriations	1,245	970	970	970
	1,419	1,134	1,349	1,445
Payments	1,040	970	874	1,144
CLOSING BALANCE.....	379	164	475	301

RESOURCES COMMUNITY INVESTMENT INITIATIVE ^(a)

Account Purpose: To receive and hold funds invested by the resource companies in accordance with the executed Project Funding Agreements (PFA), with funds transferred to the Consolidated Account when project milestones are met in accordance with the PFA.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	-	-	-	12,800
Receipts:				
Other	-	-	12,800	11,800
	-	-	12,800	24,600
Payments	-	-	-	4,226
CLOSING BALANCE.....	-	-	12,800	20,374

(a) The Resources Community Investment Initiative Special Purpose Account was opened during 2024-25.

Division 4 **Public Sector Commission**

Part 2 **Government Administration**

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 7 Net amount appropriated to deliver services	28,085	29,549	30,136	36,671	38,680	40,505	41,999
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	519	532	532	548	562	576	590
Total appropriations provided to deliver services	28,604	30,081	30,668	37,219	39,242	41,081	42,589
CAPITAL							
Item 100 Capital Appropriation	25	26	23	19,224	24	25	26
TOTAL APPROPRIATIONS	28,629	30,107	30,691	56,443	39,266	41,106	42,615
EXPENSES							
Total Cost of Services	30,303	33,824	34,170	39,529	46,041	48,007	49,388
Net Cost of Services ^(a)	30,269	33,716	34,140	39,492	45,987	47,954	49,331
CASH ASSETS ^(b)	14,717	14,860	13,986	14,717	14,717	14,717	14,717

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commission'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 Commission'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
New Initiative					
Special Inquiry into the 2025 State General Election	731	-	-	-	-
Other					
2025-26 Streamlined Budget Process Incentive Funding	-	958	-	-	-
Public Sector Training Programs	(204)	12	(76)	20	(126)
Public Sector Wages Policy	591	950	1,206	1,237	1,237
State Fleet Updates	(4)	(4)	(5)	(3)	(4)

Significant Initiatives

1. The Commission, in line with its function to promote and improve the efficiency and effectiveness of the public sector, is coordinating a consistent approach to implementation of the Government's targeted Public Sector Reforms.
2. A Special Inquiry into the planning and delivery of the 2025 State General Election was established by the Public Sector Commissioner following a direction from the Premier under the *Public Sector Management Act 1994*. The inquiry is being led by the Honourable Malcolm McCusker AC CVO KC, with the Commission providing administrative, research and logistical support.
3. The Western Australian Public Sector Learning Initiative is an investment in advancing the core and foundational skills of the State's 35,000 primarily non-frontline employees. It will deliver courses specifically tailored to the sector, in essential areas such as finance, procurement, contract management, asset management, integrity and workforce planning. The initial budget to build the courses takes effect in 2025-26, with courses available in 2025-26 and running over the forward estimates period. The initiative aims to make the approach to skills development in the sector less fragmented.
 - 3.1. The initiative will be delivered through a one-off allocation of new funding for system build costs in 2025-26 (approved as part of the 2024-25 Budget), with running costs over the forward estimates period offset by matching expense reductions across participating agencies' approved budgets.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, 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 Commission'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
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	An efficient and effective public sector that operates with integrity.	1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting

Service Summary

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Sector Leadership.....	12,724	15,709	14,573	14,995	17,063	17,539	17,876
2. Assistance and Support.....	9,807	9,791	11,021	16,443	19,874	21,211	22,006
3. Oversight and Reporting.....	7,772	8,324	8,576	8,091	9,104	9,257	9,506
Total Cost of Services.....	30,303	33,824	34,170	39,529	46,041	48,007	49,388

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: An efficient and effective public sector that operates with integrity:					
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance integrity within their organisations	91%	90%	96%	90%	
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance the effectiveness and efficiency of their organisations.....	84%	90%	93%	90%	
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance diversity and inclusion within their organisations	81%	87%	95%	90%	

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

Services and Key Efficiency Indicators**1. Public Sector Leadership**

This service develops and supports current and future leaders and builds the capacity of the public sector workforce through the delivery of leadership and workforce development products, programs and training.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 12,724	\$'000 15,709	\$'000 14,573	\$'000 14,995	
Less Income	34	108	30	37	1
Net Cost of Service	12,690	15,601	14,543	14,958	
Employees (Full-Time Equivalents)	54	64	61	58	
Efficiency Indicators					
Average cost per leadership development product, program or training hour	\$115	\$119	\$119	\$125	
Average cost per workforce development program, product or training hour	\$122	\$131	\$123	\$137	2

Explanation of Significant Movements

(Notes)

1. The decrease in the 2024-25 Estimated Actual and the 2025-26 Budget Target compared to the 2024-25 Budget reflects reduced revenue from the Commonwealth Government for apprenticeship incentives following a reassessment of eligibility requirements.
2. The decrease in the 2024-25 Estimated Actual compared to the 2024-25 Budget mainly reflects lower than projected expenditure in the Solid Futures Aboriginal traineeship program and the deferment of the Senior Executive Service (SES) Talent Initiative from 2024-25 to 2025-26. The increase in the 2025-26 Budget Target relative to the 2024-25 Estimated Actual is the result of the timing change for the SES Talent Initiative.

2. Assistance and Support

This service provides advice, assistance and support to public sector bodies and employees on a range of administration, management, integrity and governance matters.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 9,807	\$'000 9,791	\$'000 11,021	\$'000 16,443	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	9,807	9,791	11,021	16,443	
Employees (Full-Time Equivalents)	47	44	46	57	1
Efficiency Indicators					
Average cost per hour of assistance and support provided	\$108	\$106	\$119	\$146	1
Average cost per public administration, standards and integrity program, product or training hour	\$104	\$158	\$154	\$160	

Explanation of Significant Movements

(Notes)

- The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual primarily reflects the costs of implementing and delivering the Western Australian Public Sector Learning Initiative, with the increase in full-time equivalents in 2025-26 aligning with the commencement of the initiative. The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget is mainly due to additional spending on planning related to the Western Australian Public Sector Learning Initiative.

3. Oversight and Reporting

This service progresses changes to legislation and develops policies to improve public administration and management and provides independent oversight to monitor and report to Parliament and Ministers on compliance with the *Public Sector Management Act 1994*, the *Corruption, Crime and Misconduct Act 2003*, the *Public Interest Disclosure Act 2003* and part IX of the *Equal Opportunity Act 1984*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 7,772	\$'000 8,324	\$'000 8,576	\$'000 8,091	
Less Income	nil	nil	nil	nil	
Net Cost of Service	7,772	8,324	8,576	8,091	
Employees (Full-Time Equivalents)	43	42	43	42	
Efficiency Indicators					
Average cost per hour addressing legislative and policy development	\$90	\$115	\$103	\$100	1
Average cost per hour of performance and oversight activity	\$94	\$99	\$102	\$98	
Percentage of oversight actions completed within target timeframes	100%	90%	96%	90%	

Explanation of Significant Movements

(Notes)

- The decrease in the 2025-26 Budget Target and the 2024-25 Estimated Actual compared to the 2024-25 Budget primarily reflects a reduction in ICT costs allocated to this efficiency indicator.

Asset Investment Program

1. In 2025-26, the Commission will undertake the build phase of the Western Australian Public Sector Learning Initiative.
2. The remaining Asset Investment Program (\$109,000 per annum) remains focused on the ongoing replacement of computing equipment to assist in the effective delivery of services.

	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							
Replacement of Computing Equipment - 2024-25 Program	109	109	109	-	-	-	-
NEW WORKS							
Replacement of Computing Equipment							
2025-26 Program.....	109	-	-	109	-	-	-
2026-27 Program.....	109	-	-	-	109	-	-
2027-28 Program.....	109	-	-	-	-	109	-
2028-29 Program.....	109	-	-	-	-	-	109
Western Australian Public Sector Learning Initiative	19,200	-	-	19,200	-	-	-
Total Cost of Asset Investment Program	19,745	109	109	19,309	109	109	109
FUNDED BY							
Capital Appropriation.....			-	19,200	-	-	-
Holding Account			109	109	109	109	109
Total Funding.....			109	19,309	109	109	109

Financial Statements

Income Statement

Expenses

1. The increase in supplies and services from the 2025-26 Budget Year compared to the 2024-25 Estimated Actual primarily reflects the costs with implementing and delivering the Western Australian Public Sector Learning Initiative.
2. The increase in depreciation and amortisation from the 2026-27 Outyear relative to the 2025-26 Budget Year reflects the design and build of the Western Australian Public Sector Learning Initiative.

Income

3. The increase in service appropriation over the forward estimates period compared to the 2024-25 Estimated Actual largely reflects the funding for the implementation and delivery of the Western Australian Public Sector Learning Initiative.

Statement of Financial Position

4. The increase in intangible assets in the 2025-26 Budget Year reflects the cost associated with the design and build of the Western Australian Public Sector Learning Initiative.

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	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	21,288	22,933	23,825	25,374	26,248	26,902	27,575
Grants and subsidies ^(c)	18	18	18	18	18	18	18
Supplies and services	5,803	7,848	7,306	11,114	12,912	14,223	14,932
Accommodation	2,504	2,547	2,547	2,547	2,547	2,547	2,547
Depreciation and amortisation	150	146	143	144	3,984	3,985	3,985
Finance and interest costs	3	6	5	6	6	6	5
Other expenses	537	326	326	326	326	326	326
TOTAL COST OF SERVICES	30,303	33,824	34,170	39,529	46,041	48,007	49,388
Income							
Other revenue	34	108	30	37	54	53	57
Total Income	34	108	30	37	54	53	57
NET COST OF SERVICES	30,269	33,716	34,140	39,492	45,987	47,954	49,331
INCOME FROM GOVERNMENT							
Service appropriations	28,604	30,081	30,668	37,219	39,242	41,081	42,589
Resources received free of charge	887	1,812	1,122	1,122	1,122	1,122	1,122
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	3	5	5	5	5	5	5
Other revenues	890	1,846	1,642	1,905	1,806	1,934	1,803
TOTAL INCOME FROM GOVERNMENT	30,384	33,744	33,437	40,251	42,175	44,142	45,519
SURPLUS/(DEFICIENCY) FOR THE PERIOD	115	28	(703)	759	(3,812)	(3,812)	(3,812)

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 144, 150 and 157 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	\$'000	\$'000	\$'000	\$'000	\$'000
Public Sector Programs	18	18	18	18	18	18	18
TOTAL	18	18	18	18	18	18	18

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.....	14,717	14,326	13,912	14,569	14,495	14,421	14,347
Holding Account receivables	109	109	109	109	109	109	109
Receivables	761	753	761	789	786	783	783
Other.....	1,029	392	1,029	1,029	1,029	1,029	1,029
Total current assets.....	16,616	15,580	15,811	16,496	16,419	16,342	16,268
NON-CURRENT ASSETS							
Holding Account receivables	6,695	6,732	6,729	6,764	6,799	6,835	6,871
Property, plant and equipment.....	319	384	378	392	395	390	391
Receivables	445	-	445	445	445	445	445
Intangibles	191	177	177	19,363	15,509	11,655	7,801
Restricted cash ^(b)	-	534	74	148	222	296	370
Other.....	2	2	2	2	2	2	2
Total non-current assets.....	7,652	7,829	7,805	27,114	23,372	19,623	15,880
TOTAL ASSETS	24,268	23,409	23,616	43,610	39,791	35,965	32,148
CURRENT LIABILITIES							
Employee provisions.....	4,581	4,114	4,581	4,581	4,581	4,581	4,581
Payables.....	1,407	1,049	1,407	1,407	1,407	1,407	1,407
Borrowings and leases	18	29	25	28	29	29	30
Other.....	198	116	198	198	198	198	198
Total current liabilities.....	6,204	5,308	6,211	6,214	6,215	6,215	6,216
NON-CURRENT LIABILITIES							
Employee provisions.....	534	881	534	534	534	534	534
Borrowings and leases	34	61	51	59	58	50	46
Total non-current liabilities.....	568	942	585	593	592	584	580
TOTAL LIABILITIES	6,772	6,250	6,796	6,807	6,807	6,799	6,796
EQUITY							
Contributed equity.....	170	145	167	19,364	19,360	19,356	19,353
Accumulated surplus/(deficit).....	17,326	17,014	16,653	17,439	13,624	9,810	5,999
Total equity	17,496	17,159	16,820	36,803	32,984	29,166	25,352
TOTAL LIABILITIES AND EQUITY	24,268	23,409	23,616	43,610	39,791	35,965	32,148

(a) Full audited financial statements are published in the Commission'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	28,517	29,935	30,525	37,075	39,098	40,936	42,444
Capital appropriation.....	25	26	23	19,224	24	25	26
Holding Account drawdowns	109	109	109	109	109	109	109
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	3	5	5	5	5	5	5
Other.....	934	1,846	1,642	1,905	1,806	1,934	1,803
Net cash provided by Government	29,588	31,921	32,304	58,318	41,042	43,009	44,387
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(21,253)	(22,933)	(23,825)	(25,374)	(26,248)	(26,902)	(27,575)
Grants and subsidies	(18)	(18)	(18)	(18)	(18)	(18)	(18)
Supplies and services.....	(5,186)	(6,364)	(6,512)	(10,320)	(12,118)	(13,429)	(14,138)
Accommodation	(2,503)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)
GST payments.....	(787)	(655)	(655)	(655)	(655)	(655)	(655)
Finance and interest costs	(3)	(6)	(5)	(6)	(6)	(6)	(5)
Other payments	(471)	(326)	(326)	(326)	(326)	(326)	(326)
Receipts ^(b)							
GST receipts	800	655	655	655	655	655	655
Other receipts	60	108	30	37	54	53	57
Net cash from operating activities	(29,361)	(31,786)	(32,903)	(38,254)	(40,909)	(42,875)	(44,252)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(42)	(109)	(109)	(19,309)	(109)	(109)	(109)
Net cash from investing activities	(42)	(109)	(109)	(19,309)	(109)	(109)	(109)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(25)	(26)	(23)	(24)	(24)	(25)	(26)
Other payments	(59)	-	-	-	-	-	-
Net cash from financing activities	(84)	(26)	(23)	(24)	(24)	(25)	(26)
NET INCREASE/(DECREASE) IN CASH HELD.....	101	-	(731)	731	-	-	-
Cash assets at the beginning of the reporting period	15,003	14,860	14,717	13,986	14,717	14,717	14,717
Net cash transferred to/from other agencies	(387)	-	-	-	-	-	-
Cash assets at the end of the reporting period	14,717	14,860	13,986	14,717	14,717	14,717	14,717

(a) Full audited financial statements are published in the Commission'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 Commission. 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
Sale of Goods and Services							
Other.....	934	1,846	1,642	1,905	1,806	1,934	1,803
GST Receipts							
GST Input Credits.....	795	635	635	635	635	635	635
GST Receipts on Sales	5	20	20	20	20	20	20
Other Receipts							
Other Receipts.....	60	108	30	37	54	53	57
TOTAL	1,794	2,609	2,327	2,597	2,515	2,642	2,515

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

Division 5

Governor's Establishment

Part 2

Government Administration

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 8 Net amount appropriated to deliver services	2,738	2,363	2,363	2,440	2,420	1,716	1,727
Amount Authorised by Other Statutes							
- Governor's Establishment Act 1992	5,060	5,084	5,084	5,109	5,244	5,458	5,452
- Salaries and Allowances Act 1975	599	667	667	687	704	724	742
Total appropriations provided to deliver services	8,397	8,114	8,114	8,236	8,368	7,898	7,921
CAPITAL							
Item 101 Capital Appropriation	-	38	38	38	46	37	34
TOTAL APPROPRIATIONS	8,397	8,152	8,152	8,274	8,414	7,935	7,955
EXPENSES							
Total Cost of Services	7,985	8,695	8,695	8,820	8,952	8,077	8,078
Net Cost of Services ^(a)	7,979	8,695	8,695	8,820	8,952	7,950	7,951
CASH ASSETS ^(b)	1,429	509	1,444	1,459	1,482	1,498	1,511

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Establishment'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 Establishment'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
2025-26 Streamlined Budget Process Incentive Funding	-	48	-	-	-
Additional Staff to Support the Governor's Program	-	135	139	144	-

Significant Initiatives

1. The maintenance of existing staffing is considered integral to provide an appropriate level of service for the Governor which is central to the delivery of Vice Regal duties and ensuring the existing standard of hospitality service is maintained for the Governor and visitors to Government House.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the 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

The following table illustrates the relationship between the Establishment's services and the desired outcomes. 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.

Desired Outcome	Services
Support the Governor and management of the Governor's Establishment.	1. Effective Support to the Governor 2. Management of the Governor's Establishment

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. Effective Support to the Governor	3,324	3,674	3,619	3,763	3,840	3,476	3,362
2. Management of the Governor's Establishment.....	4,661	5,021	5,076	5,057	5,112	4,601	4,716
Total Cost of Services.....	7,985	8,695	8,695	8,820	8,952	8,077	8,078

Services and Key Efficiency Indicators

1. Effective Support to the Governor

Support the Governor in performing the constitutional, statutory, official, ceremonial, community and civic duties associated with the Governor's role.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	3,324	3,674	3,619	3,763	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,324	3,674	3,619	3,763	
Employees (Full-Time Equivalents)	20	20	20	20	

2. Management of the Governor's Establishment

Effectively manage the financial and administrative requirements of the Establishment including the Asset Investment Program, heritage building management, planning and coordinating official visits, and provision of hospitality on behalf of the State.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	4,661	5,021	5,076	5,057	
Less Income	nil	nil	nil	nil	
Net Cost of Service	4,661	5,021	5,076	5,057	
Employees (Full-Time Equivalents)	18	18	18	18	

Asset Investment Program

	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							
Government House Restoration and Refurbishment - Maintenance Program	1,990	1,410	116	116	116	116	116
Total Cost of Asset Investment Program	1,990	1,410	116	116	116	116	116
FUNDED BY							
Holding Account			116	116	116	116	116
Total Funding			116	116	116	116	116

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	5,492	5,689	5,689	5,738	5,890	6,125	6,151
Supplies and services	1,182	1,243	1,243	1,321	1,303	690	665
Accommodation	557	928	928	928	928	428	428
Depreciation and amortisation	530	649	649	650	650	649	649
Finance and interest costs	7	7	7	4	2	6	6
Other expenses	217	179	179	179	179	179	179
TOTAL COST OF SERVICES	7,985	8,695	8,695	8,820	8,952	8,077	8,078
Income							
Sale of goods and services	-	-	-	-	-	127	127
Other revenue	6	-	-	-	-	-	-
Total Income	6	-	-	-	-	127	127
NET COST OF SERVICES	7,979	8,695	8,695	8,820	8,952	7,950	7,951
INCOME FROM GOVERNMENT							
Service appropriations	8,397	8,114	8,114	8,236	8,368	7,898	7,921
Resources received free of charge	18	30	30	30	30	30	30
Major Treasurer's Special Purpose Account(s) Asset Maintenance Fund	-	500	500	500	500	-	-
TOTAL INCOME FROM GOVERNMENT	8,415	8,644	8,644	8,766	8,898	7,928	7,951
SURPLUS/(DEFICIENCY) FOR THE PERIOD	436	(51)	(51)	(54)	(54)	(22)	-

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 38, 38 and 38 respectively.

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.....	1,313	400	1,328	1,343	1,366	1,382	1,395
Receivables.....	27	46	27	27	27	27	27
Other.....	121	144	121	121	121	121	121
Total current assets.....	1,461	590	1,476	1,491	1,514	1,530	1,543
NON-CURRENT ASSETS							
Holding Account receivables.....	5,084	5,632	5,626	6,169	6,712	7,254	7,796
Property, plant and equipment.....	56,478	45,607	55,944	55,410	54,876	54,463	53,814
Restricted cash.....	116	109	116	116	116	116	116
Total non-current assets.....	61,678	51,348	61,686	61,695	61,704	61,833	61,726
TOTAL ASSETS	63,139	51,938	63,162	63,186	63,218	63,363	63,269
CURRENT LIABILITIES							
Employee provisions.....	649	620	622	595	568	541	514
Payables.....	33	10	38	43	48	53	58
Borrowings and leases.....	20	32	32	32	11	32	32
Other.....	19	11	19	19	19	19	19
Total current liabilities.....	721	673	711	689	646	645	623
NON-CURRENT LIABILITIES							
Employee provisions.....	178	154	196	218	240	263	277
Borrowings and leases.....	79	37	37	7	4	68	41
Total non-current liabilities.....	257	191	233	225	244	331	318
TOTAL LIABILITIES	978	864	944	914	890	976	941
EQUITY							
Contributed equity.....	13,551	13,663	13,659	13,767	13,877	13,958	13,899
Accumulated surplus/(deficit).....	3,476	2,923	3,425	3,371	3,317	3,295	3,295
Reserves.....	45,134	34,488	45,134	45,134	45,134	45,134	45,134
Total equity	62,161	51,074	62,218	62,272	62,328	62,387	62,328
TOTAL LIABILITIES AND EQUITY	63,139	51,938	63,162	63,186	63,218	63,363	63,269

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

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	7,755	7,456	7,456	7,577	7,709	7,240	7,262
Capital appropriation.....	-	38	38	38	46	37	34
Holding Account drawdowns	116	116	116	116	116	116	116
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	500	500	500	500	-	-
Digital Capability Fund	83	68	68	70	72	36	-
Net cash provided by Government	7,954	8,178	8,178	8,301	8,443	7,429	7,412
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(5,432)	(5,648)	(5,648)	(5,693)	(5,845)	(6,079)	(6,090)
Supplies and services	(1,105)	(1,258)	(1,258)	(1,336)	(1,318)	(705)	(680)
Accommodation	(557)	(928)	(928)	(928)	(928)	(428)	(428)
GST payments	(225)	(110)	(110)	(111)	(111)	(111)	(111)
Finance and interest costs	(7)	(7)	(7)	(4)	(2)	(6)	(6)
Other payments	(213)	(179)	(179)	(179)	(179)	(179)	(179)
Receipts ^(b)							
Sale of goods and services	7	-	-	-	-	127	127
GST receipts	214	110	110	111	111	111	111
Other receipts	2	-	-	-	-	-	-
Net cash from operating activities	(7,316)	(8,020)	(8,020)	(8,140)	(8,272)	(7,270)	(7,256)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(497)	(116)	(116)	(116)	(116)	(116)	(116)
Proceeds from sale of non-current assets	4	-	-	-	-	-	-
Other receipts	80	-	-	-	-	-	-
Net cash from investing activities	(413)	(116)	(116)	(116)	(116)	(116)	(116)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(25)	(27)	(27)	(30)	(32)	(27)	(27)
Net cash from financing activities	(25)	(27)	(27)	(30)	(32)	(27)	(27)
NET INCREASE/(DECREASE) IN CASH HELD	200	15	15	15	23	16	13
Cash assets at the beginning of the reporting period	1,229	494	1,429	1,444	1,459	1,482	1,498
Cash assets at the end of the reporting period	1,429	509	1,444	1,459	1,482	1,498	1,511

(a) Full audited financial statements are published in the Establishment'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 Establishment. 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
Sale of Goods and Services							
Sale of Goods and Services	7	-	-	-	-	127	127
GST Receipts							
GST Receipts on Sales	214	110	110	111	111	111	111
Other Receipts							
Recoups of Expenses	2	-	-	-	-	-	-
TOTAL	223	110	110	111	111	238	238

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

Division 6 **Western Australian Electoral Commission**

Part 2 **Government Administration**

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 9 Net amount appropriated to deliver services	12,396	38,666	43,032	8,583	8,562	12,908	47,613
Amount Authorised by Other Statutes							
- Electoral Act 1907	1,646	11,000	12,458	-	800	1,600	11,000
- Industrial Relations Act 1979	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975	548	563	563	582	596	610	625
Total appropriations provided to deliver services	14,706	50,345	56,169	9,281	10,074	15,234	59,354
CAPITAL							
Item 102 Capital Appropriation	356	410	416	16	16	17	-
TOTAL APPROPRIATIONS	15,062	50,755	56,585	9,297	10,090	15,251	59,354
EXPENSES							
Total Cost of Services	21,816	51,700	57,524	18,086	11,579	24,039	60,859
Net Cost of Services (a)	11,778	51,612	57,436	8,498	11,491	14,451	60,771
CASH ASSETS (b)	3,895	283	2,795	3,938	2,644	3,358	2,648

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commission'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 Commission'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
2025 State General Election	4,000	-	-	-	-
2025-26 Streamlined Budget Process Incentive Funding	-	222	-	-	-
Local Government Ordinary Elections	-	2,400	-	2,400	-
Public Sector Wages Policy	358	258	290	337	337
Reimbursement of Electoral Expenditure to Political Parties	1,458	-	-	-	-
State Fleet Updates	8	-	2	(1)	(21)

Significant Initiatives

1. The Commission conducted the 2025 State General Election on 8 March 2025, with an additional \$4 million spent to deliver the election outcome. Reimbursement of electoral expenditure to political parties also increased by \$1.5 million in line with updated entitlements and participation levels.
2. The Commission will conduct the 2025 Local Government Ordinary Elections in October 2025, with planning currently underway.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, 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 Commission'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	Service
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes.	1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients

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. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients.....	21,816	51,700	57,524	18,086	11,579	24,039	60,859
Total Cost of Services.....	21,816	51,700	57,524	18,086	11,579	24,039	60,859

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:					
The number of relevant breaches of Declaration by Officer (Form 1) upheld by a Court of Disputed Returns ^(b)	nil	nil	nil	nil	
Percentage of eligible Western Australian electors on the State electoral roll ^(c)	95.4%	97%	96.5%	97%	
Percentage of enrolled electors voting in State general elections (or by-elections) or referenda ^(d)	74.5%	90%	85.5%	90%	
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission ^(e)	31.2%	31%	30%	30%	

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

(b) The number of relevant breaches of 'Declaration by Officer' upheld by a court of Disputed Returns is an indicator which reflects the Commission's objective of conducting independent elections.

(c) The percentage of eligible electors on the State electoral roll is an indicator that provides a link to the Commission's objective of enabling electors to participate in the electoral process.

(d) The indicator reflects actual participation in the State Election. There were no by-elections or referenda during 2024-25.

(e) The indicator reflects the Commission's effectiveness in enabling electors to participate in the local government electoral process.

Services and Key Efficiency Indicators

1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients

Provision of an impartial, independent and efficient electoral service to Parliamentary and non-Parliamentary electoral customers.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 21,816	\$'000 51,700	\$'000 57,524	\$'000 18,086	1
Less Income	10,038	88	88	9,588	2
Net Cost of Service	11,778	51,612	57,436	8,498	
Employees (Full-Time Equivalents)	50	57	57	57	
Efficiency Indicators					
Average cost per elector of providing electoral services (enrolment and election management)	\$5.95	\$5.43	\$5.96	\$5.71	
Average cost per elector of conducting State general elections (or by-elections) or referenda events	\$30.48	\$17.86	\$23.70	n.a.	3
Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the Commission	\$5.17	\$4.55	\$5.05	\$5.03	4

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget and 2024-25 Estimated Actual is higher than the 2023-24 Actual and the 2025-26 Budget Target and reflects the expenditure to undertake the 2025 State General Election, which occurs every four years. The 2025-26 Budget Target includes expenditure associated with local government ordinary elections which occur biennially.
2. The increase of \$9.5 million for the 2025-26 Budget Target compared to the 2024-25 Estimated Actual reflects the expected recoup of costs associated with conducting the local government ordinary biennial elections in October 2025.
3. The 2024-25 Estimated Actual represents the costs per elector of conducting the 2025 State General Election. No by-elections or referenda are currently scheduled for the 2025-26 financial year.
4. The 2025-26 Budget Target reflects the expected cost per elector of conducting the 2025 Local Government Ordinary Election.

Asset Investment Program

1. The Commission continues to implement its Strategic Asset Plan with the focus on asset replacement and ICT upgrades.

	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							
Asset Replacement - 2024-25 Program	50	50	50	-	-	-	-
ICT System Upgrade - 2024-25 Program	250	250	250	-	-	-	-
Online Donation Systems - Online Funding Disclosure System.....	785	785	400	-	-	-	-
NEW WORKS							
Asset Replacement							
2025-26 Program.....	50	-	-	50	-	-	-
2028-29 Program.....	50	-	-	-	-	-	50
ICT System Upgrade							
2025-26 Program.....	217	-	-	217	-	-	-
2026-27 Program.....	267	-	-	-	267	-	-
2027-28 Program.....	267	-	-	-	-	267	-
2028-29 Program.....	250	-	-	-	-	-	250
Total Cost of Asset Investment Program	2,186	1,085	700	267	267	267	300
FUNDED BY							
Capital Appropriation.....			400	-	-	-	-
Holding Account			300	267	267	267	300
Total Funding.....			700	267	267	267	300

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services in the 2024-25 Budget, the 2024-25 Estimated Actual and 2028-29 Outyear reflects the expenditure to conduct the State General Election, which is held every four years. The 2025-26 Budget and 2027-28 Outyear includes expenditure related to conducting the local government ordinary elections, which are held biennially.

Income

2. The sale of goods and services in the 2025-26 Budget Year and the 2027-28 Outyear reflects the expected recoup from local governments for the cost of conducting the local government ordinary elections, planned for October 2025 and October 2027.

Statement of Financial Position

3. The cash assets in the 2025-26 Budget Year and 2027-28 Outyear reflects timing variances between expenditure and recoup for conducting the local government ordinary elections in 2025 and 2027.

Statement of Cashflows

4. The service appropriations and payments in the 2024-25 Budget, the 2024-25 Estimated Actual and 2028-29 Outyear reflect the expenditure to conduct the State General Election, which is held every four years. The 2025-26 Budget Year and 2027-28 Outyear includes expenditure related to local government ordinary elections, which are held biennially.
5. The sale of goods and services in the 2025-26 Budget Year and 2027-28 Outyear reflects the expected expenditure recoup from local government ordinary elections, which are held biennially.

INCOME STATEMENT ^(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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	7,990	14,554	14,912	7,326	6,758	8,037	15,203
Grants and subsidies ^(c)	47	11,000	12,458	-	-	-	11,000
Supplies and services	10,677	22,623	26,623	9,256	3,238	13,964	31,166
Accommodation	1,120	710	710	583	424	420	523
Depreciation and amortisation	494	271	278	274	277	277	260
Finance and interest costs	3	2	3	3	4	3	-
Other expenses	1,485	2,540	2,540	644	878	1,338	2,707
TOTAL COST OF SERVICES	21,816	51,700	57,524	18,086	11,579	24,039	60,859
Income							
Sale of goods and services	10,030	87	87	9,587	87	9,587	87
Other revenue	8	1	1	1	1	1	1
Total Income	10,038	88	88	9,588	88	9,588	88
NET COST OF SERVICES	11,778	51,612	57,436	8,498	11,491	14,451	60,771
INCOME FROM GOVERNMENT							
Service appropriations	14,706	50,345	56,169	9,281	10,074	15,234	59,354
Resources received free of charge	132	150	150	150	150	150	150
Other revenues	-	17	17	17	17	17	17
TOTAL INCOME FROM GOVERNMENT	14,838	50,512	56,336	9,448	10,241	15,401	59,521
SURPLUS/(DEFICIENCY) FOR THE PERIOD	3,060	(1,100)	(1,100)	950	(1,250)	950	(1,250)

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 50, 57 and 57 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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Public Funding of Political Parties and Candidates in State Elections ^(a)	47	11,000	12,458	-	-	-	11,000
TOTAL	47	11,000	12,458	-	-	-	11,000

(a) Reimbursement of eligible expenditure by political parties and candidates in accordance with the provisions of the *Electoral Act 1907*.

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	3,801	153	2,682	3,804	2,563	3,277	2,548
Holding Account receivables	300	267	267	267	267	300	267
Receivables	562	173	562	562	563	564	564
Other	80	136	80	168	211	361	361
Total current assets	4,743	729	3,591	4,801	3,604	4,502	3,740
NON-CURRENT ASSETS							
Holding Account receivables	492	496	503	510	520	497	490
Property, plant and equipment	183	322	165	202	185	168	168
Intangibles	1,961	2,642	2,368	2,382	2,389	2,396	2,436
Restricted cash ^(b)	94	130	113	134	81	81	100
Total non-current assets	2,730	3,590	3,149	3,228	3,175	3,142	3,194
TOTAL ASSETS	7,473	4,319	6,740	8,029	6,779	7,644	6,934
CURRENT LIABILITIES							
Employee provisions	1,836	1,584	1,836	1,836	1,836	1,836	2,276
Payables	608	177	575	627	627	542	642
Borrowings and leases	30	14	28	33	33	32	32
Other	178	138	180	180	180	180	180
Total current liabilities	2,652	1,913	2,619	2,676	2,676	2,590	3,130
NON-CURRENT LIABILITIES							
Employee provisions	67	188	67	303	303	303	303
Borrowings and leases	16	31	2	32	16	-	-
Total non-current liabilities	83	219	69	335	319	303	303
TOTAL LIABILITIES	2,735	2,132	2,688	3,011	2,995	2,893	3,433
EQUITY							
Contributed equity	755	1,163	1,169	1,185	1,201	1,218	1,218
Accumulated surplus/(deficit)	3,983	1,024	2,883	3,833	2,583	3,533	2,283
Total equity	4,738	2,187	4,052	5,018	3,784	4,751	3,501
TOTAL LIABILITIES AND EQUITY	7,473	4,319	6,740	8,029	6,779	7,644	6,934

(a) Full audited financial statements are published in the Commission'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	14,440	50,074	55,891	9,007	9,797	14,957	59,094
Capital appropriation.....	356	410	416	16	16	17	-
Holding Account drawdowns	267	300	300	267	267	267	300
Other.....	-	17	17	17	17	17	17
Net cash provided by Government	15,063	50,801	56,624	9,307	10,097	15,258	59,411
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(7,696)	(14,554)	(14,912)	(7,090)	(6,758)	(8,037)	(14,763)
Grants and subsidies	(47)	(11,000)	(12,458)	-	-	-	(11,000)
Supplies and services	(10,841)	(21,938)	(25,938)	(9,132)	(3,014)	(13,871)	(30,292)
Accommodation.....	(428)	(710)	(710)	(583)	(254)	(80)	(184)
GST payments.....	(1,394)	(780)	(780)	(201)	(202)	(202)	(202)
Finance and interest costs	(3)	(2)	(3)	(3)	(4)	(3)	-
Other payments	(1,616)	(3,075)	(3,075)	(661)	(1,165)	(1,856)	(3,669)
Receipts ^(b)							
Sale of goods and services.....	9,613	87	87	9,587	87	9,587	87
GST receipts.....	1,372	780	780	201	201	201	201
Other receipts	8	1	1	1	1	1	1
Net cash from operating activities	(11,032)	(51,191)	(57,008)	(7,881)	(11,108)	(14,260)	(59,821)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(420)	(700)	(700)	(267)	(267)	(267)	(300)
Net cash from investing activities	(420)	(700)	(700)	(267)	(267)	(267)	(300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(1)	(10)	(16)	(16)	(16)	(17)	-
Net cash from financing activities	(1)	(10)	(16)	(16)	(16)	(17)	-
NET INCREASE/(DECREASE) IN CASH HELD.....	3,610	(1,100)	(1,100)	1,143	(1,294)	714	(710)
Cash assets at the beginning of the reporting period	283	1,383	3,895	2,795	3,938	2,644	3,358
Net cash transferred to/from other agencies	2	-	-	-	-	-	-
Cash assets at the end of the reporting period	3,895	283	2,795	3,938	2,644	3,358	2,648

(a) Full audited financial statements are published in the Commission'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 Commission. 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			
Sale of Goods and Services							
Election Services Recoups							
Local Government.....	9,500	-	-	9,500	-	9,500	-
Non-Parliamentary Elections.....	95	87	87	87	87	87	87
Other Government Agencies.....	18	17	17	17	17	17	17
GST Receipts							
GST Receipt on Sales	1,372	780	780	201	201	201	201
Other Receipts							
Vehicles Leased from State Fleet-Employee							
Contributions.....	8	1	1	1	1	1	1
TOTAL	10,993	885	885	9,806	306	9,806	306

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

DETAILS OF ADMINISTERED TRANSACTIONS

	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			
INCOME							
Fines							
Non-Voters.....	69	600	600	900	-	-	-
TOTAL ADMINISTERED INCOME	69	600	600	900	-	-	-
EXPENSES							
Other							
Payment to Consolidated Account.....	-	600	600	900	-	-	-
TOTAL ADMINISTERED EXPENSES	-	600	600	900	-	-	-

Division 7

Salaries and Allowances Tribunal

Part 2

Government Administration

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 10 Net amount appropriated to deliver services	1,071	1,099	1,119	1,144	1,142	1,166	1,189
Total appropriations provided to deliver services	1,071	1,099	1,119	1,144	1,142	1,166	1,189
CAPITAL							
Item 103 Capital Appropriation	3	3	3	4	3	3	3
TOTAL APPROPRIATIONS	1,074	1,102	1,122	1,148	1,145	1,169	1,192
EXPENSES							
Total Cost of Services	759	1,151	1,171	1,196	1,194	1,218	1,241
Net Cost of Services ^(a)	759	1,149	1,169	1,194	1,192	1,216	1,239
CASH ASSETS ^(b)	3,010	2,613	3,010	3,010	3,010	3,010	3,010

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Tribunal'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 Tribunal'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
2025-26 Streamlined Budget Process Incentive Funding	-	31	-	-	-
Public Sector Wages Policy	20	30	39	40	40

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the 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

The following table illustrates the relationship between the Tribunal's service and desired outcome. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcome. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Desired Outcome	Service
A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government Chief Executive Officers (CEOs), Judicial and Magisterial Officers, superannuation benefits for Members of Parliament, and fees, expenses and allowances for local government elected members.	1. Support Services to the Salaries and Allowances Tribunal

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. Support Services to the Salaries and Allowances Tribunal	759	1,151	1,171	1,196	1,194	1,218	1,241
Total Cost of Services.....	759	1,151	1,171	1,196	1,194	1,218	1,241

Outcomes and Key Effectiveness Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government Chief Executive Officers (CEOs), Judicial and Magisterial Officers, superannuation benefits for Members of Parliament, and fees, expenses and allowances for local government elected members:					
Quantity - Determinations/Reports	24	22	27	24	1
Quality - Tribunal satisfaction with the quality of service provided.....	100%	100%	100%	100%	
Timeliness - Tribunal satisfaction with timeliness of service provided	100%	100%	100%	100%	
The extent to which the Tribunal is satisfied with the support services provided	100%	100%	100%	100%	

Explanation of Significant Movements

(Notes)

- The number of determinations issued by the Tribunal for the 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2023-24 Actual due to more movements within the Special Division of the public service and more determinations relating to the changes to the Legislative Council effective from the 42nd Parliament in 2024-25. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget anticipates an increase in the number of determinations from annual inquiries, appointments, vacancies and restructures within the Tribunal's jurisdiction.

Services and Key Efficiency Indicators

1. Support Services to the Salaries and Allowances Tribunal

Support services assist the Tribunal to:

- determine the remuneration paid or provided to holders of certain public offices including the Governor, Members of Parliament, Senior Government Officers, Industrial Relations Commissioners, full-time members of the Tribunal, local government CEOs, Government Trading Enterprise CEOs and Directors, and University Governing Board members;
- determine certain matters relating to the superannuation benefits for Members of Parliament;
- determine the fees, expenses and allowances to be paid or reimbursed to local government elected council members; and
- report on remuneration to be paid or provided to members of the judiciary and magistracy.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	759	1,151	1,171	1,196	
Less Income	nil	2	2	2	
Net Cost of Service	759	1,149	1,169	1,194	
Employees (Full-Time Equivalents)	3	4	4	4	
Efficiency Indicator					
Average cost per determination report	\$31,625	\$52,318	\$43,370	\$49,833	1

Explanation of Significant Movements

(Notes)

1. The number of determinations issued by the Tribunal for the 2024-25 Estimated Actual is higher than the 2024-25 Budget due to more movements within the Special Division of the public service and more determinations relating to the changes to the Legislative Council effective from the 42nd Parliament resulting in a lower average cost per determination. The lower average cost per determination in the 2025-26 Budget Target compared to the 2024-25 Budget anticipates an increase in the number of determinations from annual inquiries, appointments, vacancies and restructures within the Tribunal's jurisdiction.

Financial Statements

Income Statement

Expenses

1. The increase in employee benefits from the 2024-25 Budget onwards reflects the creation of an additional position at the Tribunal in November 2023, funded by the reallocation of resources from supplies and services.

**INCOME STATEMENT
(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
COST OF SERVICES							
Expenses							
Employee benefits ^(a)	526	750	770	794	822	842	862
Supplies and services	155	328	328	329	298	302	305
Accommodation	54	61	61	61	61	61	61
Depreciation and amortisation	3	3	3	3	3	3	3
Finance and interest costs	-	-	-	-	1	1	1
Other expenses	21	9	9	9	9	9	9
TOTAL COST OF SERVICES	759	1,151	1,171	1,196	1,194	1,218	1,241
Income							
Other revenue	-	2	2	2	2	2	2
Total Income	-	2	2	2	2	2	2
NET COST OF SERVICES	759	1,149	1,169	1,194	1,192	1,216	1,239
INCOME FROM GOVERNMENT							
Service appropriations	1,071	1,099	1,119	1,144	1,142	1,166	1,189
Resources received free of charge	123	50	50	50	50	50	50
Other revenues	5	-	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	1,199	1,149	1,169	1,194	1,192	1,216	1,239
SURPLUS/(DEFICIENCY) FOR THE PERIOD	440	-	-	-	-	-	-

(a) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 3, 4 and 4 respectively.

**STATEMENT OF FINANCIAL POSITION
(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.....	3,010	2,599	3,010	3,008	3,006	3,004	3,002
Receivables.....	42	5	42	42	42	42	42
Total current assets.....	3,052	2,604	3,052	3,050	3,048	3,046	3,044
NON-CURRENT ASSETS							
Holding Account receivables.....	92	95	95	98	101	104	107
Property, plant and equipment.....	6	3	3	17	14	11	8
Receivables.....	14	-	14	14	14	14	14
Restricted cash ^(a)	-	14	-	2	4	6	8
Total non-current assets.....	112	112	112	131	133	135	137
TOTAL ASSETS	3,164	2,716	3,164	3,181	3,181	3,181	3,181
CURRENT LIABILITIES							
Employee provisions.....	78	66	78	78	78	78	78
Payables.....	11	12	11	11	11	11	11
Borrowings and leases.....	3	3	3	4	4	4	4
Total current liabilities.....	92	81	92	93	93	93	93
NON-CURRENT LIABILITIES							
Employee provisions.....	66	70	66	66	66	66	66
Borrowings and leases.....	3	-	-	12	9	6	6
Total non-current liabilities.....	69	70	66	78	75	72	72
TOTAL LIABILITIES	161	151	158	171	168	165	165
EQUITY							
Accumulated surplus/(deficit).....	3,003	2,565	3,006	3,010	3,013	3,016	3,016
Total equity	3,003	2,565	3,006	3,010	3,013	3,016	3,016
TOTAL LIABILITIES AND EQUITY	3,164	2,716	3,164	3,181	3,181	3,181	3,181

(a) 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
(Controlled)**

	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
CASHFLOWS FROM GOVERNMENT							
Service appropriations	1,068	1,096	1,116	1,141	1,139	1,163	1,186
Capital appropriation.....	3	3	3	4	3	3	3
Other.....	5	-	-	-	-	-	-
Net cash provided by Government	1,076	1,099	1,119	1,145	1,142	1,166	1,189
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(554)	(748)	(768)	(792)	(820)	(840)	(860)
Supplies and services	(26)	(281)	(281)	(282)	(251)	(255)	(258)
Accommodation	(55)	(61)	(61)	(61)	(61)	(61)	(61)
GST payments	(17)	(57)	(57)	(57)	(57)	(57)	(57)
Finance and interest costs	-	-	-	-	(1)	(1)	(1)
Other payments	(21)	(9)	(9)	(9)	(9)	(9)	(9)
Receipts ^(a)							
GST receipts	10	58	58	58	58	58	58
Other receipts	-	2	2	2	2	2	2
Net cash from operating activities	(663)	(1,096)	(1,116)	(1,141)	(1,139)	(1,163)	(1,186)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(3)	(3)	(3)	(4)	(3)	(3)	(3)
Other payments	(1)	-	-	-	-	-	-
Net cash from financing activities	(4)	(3)	(3)	(4)	(3)	(3)	(3)
NET INCREASE/(DECREASE) IN CASH HELD.....	409	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	2,613	2,613	3,010	3,010	3,010	3,010	3,010
Net cash transferred to/from other agencies	(12)	-	-	-	-	-	-
Cash assets at the end of the reporting period	3,010	2,613	3,010	3,010	3,010	3,010	3,010

(a) 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 Tribunal. 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
GST Receipts							
GST Input Credit.....	10	58	58	58	58	58	58
Other Receipts							
Other Receipts	5	2	2	2	2	2	2
TOTAL	15	60	60	60	60	60	60

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

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 11 Net amount appropriated to deliver services	2,976	2,986	2,906	3,053	3,028	3,081	3,147
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	287	345	392	404	414	424	435
Total appropriations provided to deliver services	3,263	3,331	3,298	3,457	3,442	3,505	3,582
TOTAL APPROPRIATIONS	3,263	3,331	3,298	3,457	3,442	3,505	3,582
EXPENSES							
Total Cost of Services	3,278	3,571	3,676	3,837	3,817	3,894	3,975
Net Cost of Services ^(a)	3,278	3,571	3,676	3,837	3,817	3,894	3,975
CASH ASSETS ^(b)	1,197	1,060	1,197	1,197	1,197	1,197	1,197

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commissioner'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 Commissioner'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
2025-26 Streamlined Budget Process Incentive Funding	-	81	-	-	-
Public Sector Wages Policy	58	89	112	115	115
Salaries and Allowances Tribunal	47	46	48	49	60

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, 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 Commissioner'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	Service
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	The views and issues of children and young people are heard and acted upon.	1. Consultation, Research and Promotion of the Wellbeing of Children and Young People

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. Consultation, Research and Promotion of the Wellbeing of Children and Young People	3,278	3,571	3,676	3,837	3,817	3,894	3,975
Total Cost of Services.....	3,278	3,571	3,676	3,837	3,817	3,894	3,975

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: The views and issues of children and young people are heard and acted upon:					
The extent to which children and young people in various regions of the State are consulted.....	2,802	2,000	17,043	2,000	1
The extent to which issues impacting upon children and young people are researched, advocated and promoted	457	250	496	250	2

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

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual exceeds the 2024-25 Budget, reflecting the number of children consulted as part of the Speaking Out Survey, which is a large-scale research project being conducted during the June quarter of 2024-25.
2. The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget reflects the number of regular scheduled meetings by the Commissioner's Office with key stakeholders.

Services and Key Efficiency Indicators

1. Consultation, Research and Promotion of the Wellbeing of Children and Young People

Consultation, research and the promotion of the wellbeing of children and young people are a responsibility of the Commissioner and the scope and goals for this are prescribed in the *Commissioner for Children and Young People Act 2006*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 3,278	\$'000 3,571	\$'000 3,676	\$'000 3,837	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,278	3,571	3,676	3,837	
Employees (Full-Time Equivalents)	16	17	16	16	
Efficiency Indicators					
Unit cost per child	\$660	\$581	\$86	\$798	1
Unit cost per representative	\$3,125	\$7,839	\$4,101	\$8,728	2

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and the 2025-26 Budget Target mainly due to the increased number of children consulted as part of the Speaking Out Survey. This survey is a large-scale project and will not be undertaken in the next two reporting periods.
2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget mainly due to the higher than anticipated number of representations following the release of the Hear Me Out Report - Inquiry into Implementation Progress for Banksia Hill's Model of Care Instruction and the preparation for the Speaking Out Survey.

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,113	2,498	2,491	2,569	2,627	2,697	2,767
Supplies and services	767	526	662	745	667	689	702
Accommodation	341	375	375	376	376	376	376
Depreciation and amortisation	4	16	16	16	16	3	-
Other expenses	53	156	132	131	131	129	130
TOTAL COST OF SERVICES	3,278	3,571	3,676	3,837	3,817	3,894	3,975
INCOME FROM GOVERNMENT							
Service appropriations	3,263	3,331	3,298	3,457	3,442	3,505	3,582
Resources received free of charge	189	240	378	380	384	389	393
TOTAL INCOME FROM GOVERNMENT	3,452	3,571	3,676	3,837	3,826	3,894	3,975
SURPLUS/(DEFICIENCY) FOR THE PERIOD	174	-	-	-	9	-	-

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 17, 16 and 16 respectively.

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.....	1,197	1,018	1,197	1,197	1,197	1,197	1,197
Receivables.....	47	33	40	40	40	40	40
Total current assets.....	1,244	1,051	1,237	1,237	1,237	1,237	1,237
NON-CURRENT ASSETS							
Holding Account receivables.....	590	604	606	622	638	641	641
Property, plant and equipment.....	3	5	3	3	3	-	-
Receivables.....	52	-	52	52	52	52	52
Restricted cash ^(b)	-	42	-	-	-	-	-
Total non-current assets.....	645	651	661	677	693	693	693
TOTAL ASSETS	1,889	1,702	1,898	1,914	1,930	1,930	1,930
CURRENT LIABILITIES							
Employee provisions.....	242	205	242	242	242	242	242
Payables.....	82	50	82	82	82	82	82
Other.....	-	81	16	16	16	16	16
Total current liabilities.....	324	336	340	340	340	340	340
NON-CURRENT LIABILITIES							
Employee provisions.....	51	17	51	51	51	51	51
Total non-current liabilities.....	51	17	51	51	51	51	51
TOTAL LIABILITIES	375	353	391	391	391	391	391
EQUITY							
Contributed equity.....	10	18	3	19	26	26	26
Accumulated surplus/(deficit).....	1,504	1,331	1,504	1,504	1,513	1,513	1,513
Total equity	1,514	1,349	1,507	1,523	1,539	1,539	1,539
TOTAL LIABILITIES AND EQUITY	1,889	1,702	1,898	1,914	1,930	1,930	1,930

(a) Full audited financial statements are published in the Commissioner'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 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
CASHFLOWS FROM GOVERNMENT							
Service appropriations	3,245	3,315	3,282	3,441	3,426	3,502	3,582
Net cash provided by Government	3,245	3,315	3,282	3,441	3,426	3,502	3,582
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,079)	(2,498)	(2,491)	(2,569)	(2,627)	(2,697)	(2,767)
Supplies and services	(615)	(287)	(285)	(366)	(293)	(301)	(310)
Accommodation	(341)	(327)	(327)	(376)	(376)	(376)	(376)
GST payments	(111)	(91)	(91)	(91)	(91)	(91)	(91)
Other payments	(20)	(200)	(176)	(127)	(127)	(125)	(126)
Receipts ^(b)							
GST receipts	110	88	88	88	88	88	88
Net cash from operating activities	(3,056)	(3,315)	(3,282)	(3,441)	(3,426)	(3,502)	(3,582)
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments	(10)	-	-	-	-	-	-
Net cash from financing activities	(10)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	179	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	1,060	1,060	1,197	1,197	1,197	1,197	1,197
Net cash transferred to/from other agencies	(42)	-	-	-	-	-	-
Cash assets at the end of the reporting period	1,197	1,060	1,197	1,197	1,197	1,197	1,197

(a) Full audited financial statements are published in the Commissioner'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 Commissioner. 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
GST Receipts							
GST Receipts	110	88	88	88	88	88	88
TOTAL	110	88	88	88	88	88	88

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

Appropriations, Expenses and Cash Assets ^(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
DELIVERY OF SERVICES							
Item 12 Net amount appropriated to deliver services	2,976	2,956	3,025	5,321	5,519	5,733	5,943
Amount Authorised by Other Statutes							
- Freedom of Information Act 1992	306	315	319	-	-	-	-
- Salaries and Allowances Act 1975.....	-	-	-	1,139	1,168	1,196	1,225
Total appropriations provided to deliver services	3,282	3,271	3,344	6,460	6,687	6,929	7,168
CAPITAL							
Item 104 Capital Appropriation	-	-	-	100	-	-	-
TOTAL APPROPRIATIONS	3,282	3,271	3,344	6,560	6,687	6,929	7,168
EXPENSES							
Total Cost of Services	3,217	3,385	3,458	7,321	7,348	7,610	7,871
Net Cost of Services ^(b)	3,150	3,381	3,454	7,321	7,348	7,610	7,871
CASH ASSETS ^(c)	2,149	439	703	703	703	703	703

(a) The Office of the Information Commissioner has been established as a department under section 35(1)(a) of the *Public Sector Management Act 1994*, effective from 1 July 2025, to undertake the new privacy and freedom of information functions under the Privacy and Responsible Information Sharing Legislation and *Freedom of Information Act 1992*. The former Office of the Information Commissioner, established under section 5 of the *Financial Management Act 2006* will be abolished, effective 1 July 2025. The comparative information prior to the 2025-26 Budget Year refers to the former Office of the Information Commissioner.

(b) Represents Total Cost of Services (expenses) less retained revenues applied to the Office'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.

(c) 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 Office'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
Case Management and Electronic Document and Records Management System.....	-	239	249	259	270
Establishment of the Office of the Information Commissioner	-	5,651	5,642	5,791	5,941
Government Office Accommodation.....	-	292	150	155	155
Public Sector Wages Policy.....	69	-	-	-	-
Remuneration for the Information Commissioner, Information Access Deputy Commissioner and Privacy Deputy Commissioner.....	4	1,139	1,168	1,196	1,225

Significant Initiatives

1. The *Information Commissioner Act 2024* (IC Act) and *Privacy and Responsible Information Sharing Act 2024* (PRIS Act) received Royal Assent on 6 December 2024. The IC Act establishes the independent statutory Offices of the Information Commissioner, Information Access Deputy Commissioner and Privacy Deputy Commissioner, to oversee freedom of information and privacy matters in Western Australia. The PRIS Act establishes a new regulatory privacy regime, imposing privacy obligations on the Western Australian public sector, which will commence in 2026.
2. The new Information Commissioner will be responsible for performing various functions under the privacy provisions of the PRIS Act (together with the Privacy Deputy Commissioner), and freedom of information functions under the *Freedom of Information Act 1992* (together with the Information Access Deputy Commissioner).
3. A new department designated as the Office of the Information Commissioner will be established on 1 July 2025 with 25 full-time equivalents (FTEs) to support the Information Commissioner, Information Access Deputy Commissioner and Privacy Deputy Commissioner to undertake their statutory functions and powers.
4. Under section 37(1) of the IC Act, the previous Information Commissioner, established by the *Freedom of Information Act 1992*, will continue as the Information Access Deputy Commissioner from 1 July 2025.
5. The Office will implement an integrated case management and electronic document and records management system to support the effective oversight of privacy and freedom of information matters.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, 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 Office'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
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i> .	1. Resolution of Freedom of Information Complaints 2. Freedom of Information Advice and Awareness
	Protection of personal information in accordance with the <i>Privacy and Responsible Information Sharing Act 2024</i> .	3. Resolution of Privacy Complaints 4. Privacy Advice and Awareness

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. Resolution of Freedom of Information Complaints ^(a)	2,252	2,370	2,421	4,393	4,410	4,565	4,722
2. Freedom of Information Advice and Awareness ^(a)	965	1,015	1,037	366	367	381	394
3. Resolution of Privacy Complaints ^(b)	n.a.	n.a.	n.a.	2,196	2,204	2,283	2,361
4. Privacy Advice and Awareness ^(b)	n.a.	n.a.	n.a.	366	367	381	394
Total Cost of Services	3,217	3,385	3,458	7,321	7,348	7,610	7,871

(a) The freedom of information services will transition to the Office's Outcome Based Management (OBM) framework on 1 July 2025. This reflects the transition of the statutory functions under the *Freedom of Information Act 1992* from the previous Information Commissioner to the new Information Commissioner (together with the Information Access Deputy Commissioner) from 1 July 2025.

(b) The Resolution of Privacy Complaints and Privacy Advice and Awareness services are new to Western Australia and will form part of the Office's statutory functions from the commencement of Part 2, Division 9 and Division 12 respectively of the PRIS Act in 2026.

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i>: ^(b)					
Participants satisfied with complaint resolution and external review processes adopted by the Information Commissioner.....	81%	85%	75%	85%	1
Applications for external review resolved by conciliation.....	66%	70%	81%	70%	2
Agencies satisfied with the freedom of information advice and guidance provided by the Information Commissioner.....	96%	98%	98%	98%	
Outcome: Protection of personal information in accordance with the <i>Privacy and Responsible Information Sharing Act 2024</i>: ^(c)					
Agencies satisfied with the privacy advice and guidance provided by the Information Commissioner.....	n.a.	n.a.	n.a.	98%	

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

(b) Access to documents and observance of processes in accordance with the *Freedom of Information Act 1992* will transition to the Office's OBM framework on 1 July 2025.

(c) Protection of personal information in accordance with the PRIS Act will commence on 1 July 2025. As a new outcome, key effectiveness indicators will be developed in 2025-26.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget based on results of a questionnaire sent to the parties to an external review process to seek their views on whether there was an independent, objective and fair process, with an emphasis on user-friendly processes which met their needs. While respondents are not required to give a reason for their dissatisfaction, reasons may include dissatisfaction about the outcome of the external review application, rather than the process or concern about the time taken for the external review application to be finalised. The 2025-26 Budget Target is estimated to remain at 85%.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget. The extent to which various procedural options are utilised to resolve an external review by conciliation will vary depending on the particular circumstances of each matter. The nature of the information requested, and the various interests of the parties means that conciliation is not always achievable. The 2025-26 Budget Target for this effectiveness indicator is set yearly based on an average of past years' outcomes. The Office took steps in 2024-25 to increase conciliation rates in order to reduce the time taken to deal with external review applications. The 2024-25 Budget and 2025-26 Budget Target were retained at 70% as there had not been an identified trend over a number of years to demonstrate that greater than 70% is consistently achievable.

Services and Key Efficiency Indicators

1. Resolution of Freedom of Information Complaints ^(a)

This service provides an independent review and complaint resolution process, which resolves cases in a timely manner and balances the competing needs and expectations of applicants, agencies and Parliament within legislative requirements prescribed by the *Freedom of Information Act 1992*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 2,252	\$'000 2,370	\$'000 2,421	\$'000 4,393	1
Less Income	24	3	3	nil	
Net Cost of Service	2,228	2,367	2,418	4,393	
Employees (Full-Time Equivalents)	12	12	13	17	1
Efficiency Indicator					
Average cost per complaint and external review finalised	\$13,093	\$11,560	\$12,140	\$24,095	2

(a) This service and key efficiency indicator have been adopted from the former Office of the Information Commissioner's OBM framework.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target reflects an internal reallocation of resources between Services 1 and 2.
2. The 2024-25 Budget and the 2024-25 Estimated Actual are both lower than the 2023-24 Actual. Estimates and targets are based on the number of complaints and external review matters that can reasonably be expected to be finalised, per relevant FTE, using the finalisation rate per external review FTE from the current year. The anticipated effect of additional resources for the external review team in 2024-25 led to an estimated increase in the number of external review matters estimated to be finalised. The number of matters estimated to be finalised in 2024-25 was 205. However, due to staff movements, the revised number of external review matters estimated to be finalised in 2024-25 is 182.
The 2025-26 Budget Target is an estimate and is based on increased resources reallocated to the service within the new office structure.

2. Freedom of Information Advice and Awareness ^(a)

This service provides objective advice and information to members of the public and agencies to assist in the proper lodgement and processing of applications under the *Freedom of Information Act 1992*. This service also proposes initiatives to enhance efficiency in agency administration when dealing with applications received and conduct briefings and training sessions for agency staff.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 965	\$'000 1,015	\$'000 1,037	\$'000 366	1
Less Income	43	1	1	nil	
Net Cost of Service	922	1,014	1,036	366	
Employees (Full-Time Equivalents)	4	4	4	1	1
Efficiency Indicator					
Average cost of freedom of information advisory services delivered per recipient	\$368	\$505	\$724	\$362	2

(a) This service and key efficiency indicator have been adopted from the former Office of the Information Commissioner's OBM framework.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target reflects an internal reallocation of resources between Services 1 and 2.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to an estimated reduction in the number of advice units delivered, a reduction in demand for some advice units and competing resources for delivery of other advice units. The 2025-26 Budget Target reflects the resourcing reallocation to the new Office based on an anticipated increase in information advisory services delivered per recipient.

3. Resolution of Privacy Complaints ^(a)

This service provides an independent review and complaint resolution process, which resolves cases in a timely manner and balances the competing needs and expectations of applicants, agencies and Parliament within legislative requirements prescribed by the *Privacy and Responsible Information Sharing Act 2024*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 n.a.	\$'000 n.a.	\$'000 n.a.	\$'000 2,196	
Less Income	n.a.	n.a.	n.a.	nil	
Net Cost of Service	n.a.	n.a.	n.a.	2,196	
Employees (Full-Time Equivalents)	n.a.	n.a.	n.a.	9	
Efficiency Indicators					

(a) This new service will commence with the new privacy regime in 2026. As a new service for the Office, key efficiency indicators will be developed in 2025-26. Further, following the appointment of the Information Commissioner on 1 July 2025, and prior to the commencement of the privacy complaints function in 2026, new data capture and reporting processes will be established by the Office to accommodate the new key efficiency indicator/s for the Resolution of Privacy Complaints service.

4. Privacy Advice and Awareness ^(a)

This service provides independent advice and information to members of the public and Information Privacy Principles entities in relation to any matter relevant to the privacy provisions of the *Privacy and Responsible Information Sharing Act 2024*. This service also proposes initiatives to enhance efficiency in agency administration when dealing with privacy matters and conducts briefings and training sessions for agency staff.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	n.a.	n.a.	n.a.	366	
Less Income	n.a.	n.a.	n.a.	nil	
Net Cost of Service	n.a.	n.a.	n.a.	366	
Employees (Full-Time Equivalents)	n.a.	n.a.	n.a.	1	
Efficiency Indicator					
Average cost of privacy advisory services delivered per recipient ^(b)	n.a.	n.a.	n.a.	\$457	

(a) This new service reflects the implementation of the privacy function from 1 July 2025.

(b) The 2025-26 Budget Target is based on an estimate. As a new service in the new Office, key efficiency indicator targets will be reviewed in 2025-26.

Asset Investment Program

- \$1.3 million will be spent over 2025-26 to 2027-28 on implementing the integrated case management and electronic document and records management system. The new privacy complaints and information breach jurisdictions will be integrated into the system alongside the freedom of information jurisdiction.

	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							
Case Management and Electronic Document and Records Management System.....	2,795	1,446	1,446	643	353	353	-
NEW WORKS							
Office Accommodation Fit-Out	100	-	-	100	-	-	-
Total Cost of Asset Investment Program	2,895	1,446	1,446	743	353	353	-
FUNDED BY							
Capital Appropriation			-	100	-	-	-
Internal Funds and Balances			1,446	-	-	-	-
Major Treasurer's Special Purpose Account(s) Digital Capability Fund			-	643	353	353	-
Total Funding			1,446	743	353	353	-

Financial Statements

The Office will be established in the 2025-26 financial year to undertake freedom of information and privacy functions. The 2025-26 Budget and outyears include the employment costs for 25 FTEs, the new Information Commissioner and Privacy Deputy Commissioner, and the Information Access Deputy Commissioner and the Office's associated operational costs.

The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual include the expenditure of the former Office of the Information Commissioner to undertake freedom of information functions. The expenditure includes the employment costs for the Information Commissioner and 17 FTEs and associated operational costs.

INCOME STATEMENT ^(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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,543	2,572	2,645	5,610	5,898	6,047	6,195
Supplies and services	319	338	338	1,059	791	816	847
Accommodation	197	228	228	292	150	155	155
Depreciation and amortisation	1	6	6	-	139	209	280
Other expenses	157	241	241	360	370	383	394
TOTAL COST OF SERVICES	3,217	3,385	3,458	7,321	7,348	7,610	7,871
Income							
Other revenue	67	4	4	-	-	-	-
Total Income	67	4	4	-	-	-	-
NET COST OF SERVICES	3,150	3,381	3,454	7,321	7,348	7,610	7,871
INCOME FROM GOVERNMENT							
Service appropriations	3,282	3,271	3,344	6,460	6,687	6,929	7,168
Resources received free of charge	33	110	110	622	412	422	433
TOTAL INCOME FROM GOVERNMENT	3,315	3,381	3,454	7,082	7,099	7,351	7,601
SURPLUS/(DEFICIENCY) FOR THE PERIOD	165	-	-	(239)	(249)	(259)	(270)

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 16, 17 and 28 respectively.

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.....	2,149	400	703	703	703	703	703
Receivables.....	11	22	21	21	21	3	3
Other.....	26	21	26	96	96	96	96
Total current assets.....	2,186	443	750	820	820	802	802
NON-CURRENT ASSETS							
Holding Account receivables.....	64	70	70	75	214	423	703
Property, plant and equipment.....	1	1,438	1,441	1,536	1,526	1,516	1,506
Receivables.....	58	-	58	58	58	58	58
Restricted cash ^(b)	-	39	-	-	-	-	-
Intangibles.....	-	-	-	643	867	1,021	751
Total non-current assets.....	123	1,547	1,569	2,312	2,665	3,018	3,018
TOTAL ASSETS	2,309	1,990	2,319	3,132	3,485	3,820	3,820
CURRENT LIABILITIES							
Employee provisions.....	570	409	570	570	570	570	570
Payables.....	-	18	-	70	70	52	52
Other.....	42	-	42	42	42	42	42
Total current liabilities.....	612	427	612	682	682	664	664
NON-CURRENT LIABILITIES							
Employee provisions.....	69	47	69	69	69	69	69
Total non-current liabilities.....	69	47	69	69	69	69	69
TOTAL LIABILITIES	681	474	681	751	751	733	733
EQUITY							
Contributed equity.....	1,483	1,483	1,483	2,620	3,222	3,834	4,104
Accumulated surplus/(deficit).....	145	33	155	(239)	(488)	(747)	(1,017)
Total equity	1,628	1,516	1,638	2,381	2,734	3,087	3,087
TOTAL LIABILITIES AND EQUITY	2,309	1,990	2,319	3,132	3,485	3,820	3,820

(a) Full audited financial statements are published in the Office'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 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
CASHFLOWS FROM GOVERNMENT							
Service appropriations	3,276	3,265	3,338	6,460	6,548	6,720	6,888
Capital appropriation	-	-	-	100	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	1,446	-	-	882	602	612	270
Net cash provided by Government	4,722	3,265	3,338	7,442	7,150	7,332	7,158
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,414)	(2,572)	(2,645)	(5,610)	(5,898)	(6,047)	(6,195)
Supplies and services	(292)	(318)	(318)	(388)	(327)	(340)	(357)
Accommodation	(205)	(228)	(228)	(292)	(150)	(155)	(155)
GST payments	(66)	(30)	(30)	(48)	(48)	(48)	(48)
Other payments	(157)	(169)	(169)	(409)	(422)	(437)	(451)
Receipts ^(b)							
GST receipts	75	48	48	48	48	48	48
Other receipts	67	4	4	-	-	-	-
Net cash from operating activities	(2,992)	(3,265)	(3,338)	(6,699)	(6,797)	(6,979)	(7,158)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	-	(1,446)	(743)	(353)	(353)	-
Net cash from investing activities	-	-	(1,446)	(743)	(353)	(353)	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments	(20)	-	-	-	-	-	-
Net cash from financing activities	(20)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	1,710	-	(1,446)	-	-	-	-
Cash assets at the beginning of the reporting period	439	439	2,149	703	703	703	703
Cash assets at the end of the reporting period	2,149	439	703	703	703	703	703

(a) Full audited financial statements are published in the Office'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 Office. 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
GST Receipts							
GST Input Credits	75	48	48	48	48	48	48
Other Receipts							
Other Receipts	67	4	4	-	-	-	-
TOTAL	142	52	52	48	48	48	48

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

WorkCover WA Authority

Part 2 Government Administration

Asset Investment Program

1. The Authority's total approved Asset Investment Program for 2025-26 is \$1.1 million. The approved projects which are in progress or planned, include:
 - 1.1. ongoing repairs and general maintenance of the Authority's premises;
 - 1.2. ongoing replacement and upgrade of core business systems and infrastructure; and
 - 1.3. ongoing replacement of office equipment.

	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							
Building Maintenance/Asset Replacement -							
2024-25 Program.....	256	256	256	-	-	-	-
Computer Hardware and Software - 2024-25 Program	450	450	450	-	-	-	-
Other Equipment - 2024-25 Program	35	35	35	-	-	-	-
NEW WORKS							
Building Maintenance/Asset Replacement							
2025-26 Program.....	710	-	-	710	-	-	-
2026-27 Program.....	312	-	-	-	312	-	-
2027-28 Program.....	272	-	-	-	-	272	-
2028-29 Program.....	272	-	-	-	-	-	272
Computer Hardware and Software							
2025-26 Program.....	400	-	-	400	-	-	-
2026-27 Program.....	400	-	-	-	400	-	-
2027-28 Program.....	1,900	-	-	-	-	1,900	-
2028-29 Program.....	400	-	-	-	-	-	400
Other Equipment							
2025-26 Program.....	35	-	-	35	-	-	-
2026-27 Program.....	40	-	-	-	40	-	-
2027-28 Program.....	40	-	-	-	-	40	-
2028-29 Program.....	40	-	-	-	-	-	40
Total Cost of Asset Investment Program	5,562	741	741	1,145	752	2,212	712
FUNDED BY							
Internal Funds and Balances.....			741	1,145	752	2,212	712
Total Funding.....			741	1,145	752	2,212	712

Division 10 Registrar, Western Australian Industrial Relations Commission

Part 2 Government Administration

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 13 Net amount appropriated to deliver services	9,577	9,849	9,981	10,262	10,364	10,538	10,709
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	2,991	3,080	3,091	3,259	3,415	3,499	3,586
Total appropriations provided to deliver services	12,568	12,929	13,072	13,521	13,779	14,037	14,295
CAPITAL							
Item 105 Capital Appropriation	128	61	55	53	51	53	54
TOTAL APPROPRIATIONS	12,696	12,990	13,127	13,574	13,830	14,090	14,349
EXPENSES							
Total Cost of Services	12,035	13,192	13,335	13,785	14,039	14,297	14,555
Net Cost of Services ^(a)	12,012	13,112	13,255	13,705	13,959	14,217	14,475
CASH ASSETS ^(b)	7,856	7,494	7,844	7,831	7,818	7,805	7,792

(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
2025-26 Streamlined Budget Process Incentive Funding.....	-	269	-	-	-
Public Sector Wages Policy.....	141	220	285	292	292
Salaries and Allowances Tribunal	11	12	12	12	12
State Fleet Updates.....	(9)	(8)	(7)	(8)	(9)

Significant Initiatives

1. The *Industrial Relations Legislation Amendment Act 2021* (the Act) has introduced greater demand on the Department regarding judicial, registry and administrative support services for the Western Australian Industrial Relations Commission (the Commission), Industrial Magistrates Court (IMC), industrial organisations, and the community.

2. The industrial relations amendments increase the number of jurisdictions within the remit of the Department and IMC, as well as the cohort of employees and employers that will come within the existing and new jurisdictions of the Department and IMC. To accommodate this change, the Department is utilising updated digital pathways and creating efficiencies to support service delivery and consistency with legislated timeframes in the context of jurisdictional changes arising from the Act.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, 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
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	The prevention and resolution of industrial relations matters.	1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court 2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission

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. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	5,061	5,518	5,693	5,940	6,077	6,197	6,317
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission.....	6,974	7,674	7,642	7,845	7,962	8,100	8,238
Total Cost of Services.....	12,035	13,192	13,335	13,785	14,039	14,297	14,555

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: The prevention and resolution of industrial relations matters:					
Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission members satisfied with the service provided by the Department in relation to:					
Timeliness	98%	95%	97%	95%	
Accuracy and relevance of information	98%	95%	97%	95%	

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

Services and Key Efficiency Indicators

1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court

To provide effective and efficient support to the Commission, allowing the tribunal to provide the community with an efficient means of preventing or resolving industrial relations matters. This output includes the provision of services and support to the Industrial Magistrates Court.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 5,061	\$'000 5,518	\$'000 5,693	\$'000 5,940	1
Less Income	23	80	80	80	
Net Cost of Service	5,038	5,438	5,613	5,860	
Employees (Full-Time Equivalents)	27	33	33	33	
Efficiency Indicator					
Average cost per application registered and recorded	\$3,254	\$4,415	\$3,610	\$3,832	2

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget is higher than the 2023-24 Actual mainly due to vacant positions during 2023-24. The 2024-25 Estimated Actual is higher than the 2024-25 Budget mainly due to the public sector wages policy.
2. The 2024-25 Budget is higher than the 2023-24 Actual primarily due to a higher than forecast number of applications received during 2023-24.

2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission

This output relates to the activities of the Commission. The Commission provides processes for dealing with the prevention and resolution of conflict in respect of industrial matters. The Commission relies on the Department to manage its financial affairs but is not subject to any form of operational control by the Department and acts independently.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 6,974	\$'000 7,674	\$'000 7,642	\$'000 7,845	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	6,974	7,674	7,642	7,845	
Employees (Full-Time Equivalents)	22	22	22	22	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget is higher than the 2023-24 Actual mainly due to increases in employee benefits and supplies and services expense.

Asset Investment Program

	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							
Asset Replacement - ICT - 2024-25 Program	160	160	160	-	-	-	-
NEW WORKS							
Asset Replacement - ICT							
2025-26 Program	160	-	-	160	-	-	-
2026-27 Program	160	-	-	-	160	-	-
2027-28 Program	160	-	-	-	-	160	-
2028-29 Program	160	-	-	-	-	-	160
Total Cost of Asset Investment Program	800	160	160	160	160	160	160
FUNDED BY							
Holding Account			160	160	160	160	160
Total Funding			160	160	160	160	160

Financial Statements

Income Statement

Expenses

1. The increase in employee benefits expense between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to forecasted increases in full-time equivalents and the public sector wages policy.

INCOME STATEMENT ^(a) (Controlled)

	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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	7,607	8,348	8,500	8,812	9,207	9,429	9,652
Supplies and services	1,027	1,397	1,397	1,433	1,293	1,293	1,293
Accommodation	2,601	2,778	2,778	2,862	2,948	2,948	2,948
Depreciation and amortisation	363	222	215	214	214	214	213
Finance and interest costs	8	13	11	11	9	7	7
Other expenses	429	434	434	453	368	406	442
TOTAL COST OF SERVICES	12,035	13,192	13,335	13,785	14,039	14,297	14,555
Income							
Sale of goods and services	23	80	80	80	80	80	80
Total Income	23	80	80	80	80	80	80
NET COST OF SERVICES	12,012	13,112	13,255	13,705	13,959	14,217	14,475
INCOME FROM GOVERNMENT							
Service appropriations	12,568	12,929	13,072	13,521	13,779	14,037	14,295
Resources received free of charge	15	50	50	50	50	50	50
TOTAL INCOME FROM GOVERNMENT	12,583	12,979	13,122	13,571	13,829	14,087	14,345
SURPLUS/(DEFICIENCY) FOR THE PERIOD	571	(133)	(133)	(134)	(130)	(130)	(130)

(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 49, 55 and 55 respectively.

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	7,621	7,254	7,599	7,576	7,553	7,770	7,729
Holding Account receivables	160	160	160	160	160	160	160
Receivables	211	66	211	211	202	202	202
Other	351	177	351	351	351	351	351
Total current assets	8,343	7,657	8,321	8,298	8,266	8,483	8,442
NON-CURRENT ASSETS							
Holding Account receivables	4,022	4,087	4,078	4,132	4,186	4,240	4,293
Property, plant and equipment	322	455	362	379	347	363	436
Intangibles	97	13	81	68	46	24	-
Restricted cash ^(b)	235	240	245	255	265	35	63
Total non-current assets	4,676	4,795	4,766	4,834	4,844	4,662	4,792
TOTAL ASSETS	13,019	12,452	13,087	13,132	13,110	13,145	13,234
CURRENT LIABILITIES							
Employee provisions	1,422	1,487	1,422	1,422	1,422	1,422	1,422
Payables	44	326	213	273	273	332	391
Borrowings and leases	41	60	51	60	54	47	46
Other	87	45	87	147	258	319	380
Total current liabilities	1,594	1,918	1,773	1,902	2,007	2,120	2,239
NON-CURRENT LIABILITIES							
Employee provisions	301	222	301	301	301	301	301
Borrowings and leases	69	81	85	82	34	33	81
Total non-current liabilities	370	303	386	383	335	334	382
TOTAL LIABILITIES	1,964	2,221	2,159	2,285	2,342	2,454	2,621
EQUITY							
Contributed equity	(1,235)	(1,212)	(1,229)	(1,176)	(1,125)	(1,072)	(1,020)
Accumulated surplus/(deficit)	12,290	11,443	12,157	12,023	11,893	11,763	11,633
Total equity	11,055	10,231	10,928	10,847	10,768	10,691	10,613
TOTAL LIABILITIES AND EQUITY	13,019	12,452	13,087	13,132	13,110	13,145	13,234

(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	12,277	12,706	12,856	13,307	13,565	13,823	14,082
Capital appropriation.....	128	61	55	53	51	53	54
Holding Account drawdowns	160	160	160	160	160	160	160
Net cash provided by Government	12,565	12,927	13,071	13,520	13,776	14,036	14,296
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(7,546)	(8,241)	(8,393)	(8,705)	(9,100)	(9,322)	(9,545)
Supplies and services.....	(1,225)	(1,342)	(1,342)	(1,378)	(1,238)	(1,238)	(1,238)
Accommodation.....	(2,600)	(2,778)	(2,778)	(2,862)	(2,948)	(2,948)	(2,950)
GST payments.....	(478)	(503)	(503)	(503)	(503)	(503)	(503)
Finance and interest costs.....	(2)	(13)	(11)	(11)	(9)	(7)	(7)
Other payments	(523)	(426)	(426)	(445)	(360)	(398)	(434)
Receipts ^(b)							
Sale of goods and services.....	23	80	80	80	80	80	80
GST receipts.....	471	503	503	503	503	503	503
Net cash from operating activities	(11,880)	(12,720)	(12,870)	(13,321)	(13,575)	(13,833)	(14,094)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(215)	(160)	(160)	(160)	(160)	(160)	(160)
Net cash from investing activities	(215)	(160)	(160)	(160)	(160)	(160)	(160)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(62)	(59)	(53)	(52)	(54)	(56)	(55)
Net cash from financing activities	(62)	(59)	(53)	(52)	(54)	(56)	(55)
NET INCREASE/(DECREASE) IN CASH HELD.....	408	(12)	(12)	(13)	(13)	(13)	(13)
Cash assets at the beginning of the reporting period	7,448	7,506	7,856	7,844	7,831	7,818	7,805
Cash assets at the end of the reporting period	7,856	7,494	7,844	7,831	7,818	7,805	7,792

(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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Sale of Goods and Services							
Sales of Goods and Services	23	80	80	80	80	80	80
GST Receipts							
GST Input Credits.....	447	500	500	500	500	500	500
GST Receipts on Sales	24	3	3	3	3	3	3
TOTAL	494	583	583	583	583	583	583

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

Part 3

Financial Administration

Introduction

The Financial Administration portfolio is responsible for assisting the development of the Government's fiscal strategy, with the principal goal of sustainable finances through responsible financial management. It provides financial and economic advice, assesses value for money in service delivery and ensures transparency in public sector finances and performance by reporting to the Government, Parliament and the public.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Treasury and Finance		
– Total Cost of Services.....	172,587	177,494
– Asset Investment Program	1,301	1,877
Western Australian Treasury Corporation		
– Asset Investment Program	275	100
Office of the Auditor General		
– Total Cost of Services.....	55,924	60,131
– Asset Investment Program	1,734	690
Insurance Commission of Western Australia		
– Asset Investment Program	6,108	4,426
Keystart		
– Asset Investment Program	1,150	1,150

Ministerial Responsibilities

Minister	Agency	Services
Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation Minister for Mines and Petroleum; Finance; Electoral Affairs; Goldfields-Esperance	Treasury and Finance	1. Financial Management and Reporting
		2. Economic and Revenue Forecasts and Policy Development
		3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision
		4. Revenue Assessment and Collection, and Grants and Subsidies Administration
		5. Development and Management of Common Use Contract Arrangements
Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation	Western Australian Treasury Corporation	n.a.
	Office of the Auditor General	1. Public Sector Auditing
	Insurance Commission of Western Australia	n.a.
	Keystart	n.a.

Division 11 Treasury and Finance

Part 3 Financial Administration

Appropriations, Expenses and Cash Assets ^(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	\$'000	\$'000			
DELIVERY OF SERVICES							
Item 14 Net amount appropriated to deliver services	113,477	120,168	120,767	123,076	117,708	119,635	121,368
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	2,847	3,054	3,054	3,129	3,211	3,287	3,369
Total appropriations provided to deliver services	116,324	123,222	123,821	126,205	120,919	122,922	124,737
ADMINISTERED TRANSACTIONS							
<i>Operating Subsidy Payments</i>							
Item 15 Bunbury Water Corporation	4,737	5,981	6,010	9,168	8,756	8,988	9,224
Item 16 Busselton Water Corporation	752	4,253	4,386	4,359	4,756	5,400	6,582
Item 17 Electricity Generation and Retail Corporation (Synergy).....	939,945	831,072	1,192,271	778,483	470,612	364,429	264,973
Item 18 Gold Corporation	-	-	4,270	6,078	-	-	-
Item 19 Southern Ports Authority	-	-	-	2,851	-	-	-
Item 20 Mid West Ports Authority	-	-	-	6,029	-	-	-
Item 21 Public Transport Authority of Western Australia	1,216,005	1,283,888	1,390,573	1,412,781	1,405,909	1,440,064	1,456,718
Item 22 Regional Power Corporation (Horizon Power)	44,611	29,342	51,143	25,707	20,383	20,838	21,026
Item 23 Water Corporation.....	694,310	681,355	596,630	756,244	829,711	905,389	893,743
Item 24 Western Australian Land Authority (DevelopmentWA).....	132,669	266,799	197,882	217,073	99,402	68,197	65,054
Item 25 Western Australian Land Authority (DevelopmentWA) - Provision for Lease Incentives (Strategic Industrial Areas) ^(b)	-	1,500	1,500	1,700	3,800	3,800	-
Fremantle Port Authority	326	-	-	-	-	-	-
Kimberley Ports Authority	2,500	2,500	2,500	-	-	-	-
<i>Grants, Subsidies and Transfer Payments</i>							
Item 26 Department of Creative Industries, Tourism and Sport ^(b)	50,299	70,100	37,645	50,257	34,389	-	-
Item 27 Department of Energy and Economic Diversification ^(b)	1,100	10,190	8,574	10,139	29,286	24,450	1,200
Item 28 Department of Housing and Works ^(b)	-	2,157	-	86,298	59,475	59,475	59,475
Item 29 Department of the Premier and Cabinet ^(b)	-	-	-	19,000	-	-	-
Item 30 Department of Transport and Major Infrastructure ^(b)	-	14,030	-	4,900	4,000	-	-
Item 31 Goods and Services Tax (GST) Administration Costs	68,086	76,800	67,600	76,200	76,800	77,000	77,100
Item 32 National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account.....	-	10,000	10,000	82,001	-	-	-
Item 33 Noongar Land Fund	2,800	5,600	5,600	5,600	5,600	5,600	5,600
Item 34 Provision for Government Wages Policy ^(c)	-	585,354	-	149,940	93,578	109,624	132,544
Item 35 Provision for National Disability Insurance Scheme Additional Contributions ^(d)	-	-	-	163,100	-	-	-
Item 36 Royalties for Regions ^(e)	866,108	936,406	740,134	953,824	847,566	802,850	811,882
Item 37 State Property - Emergency Services Levy	20,491	21,704	23,077	23,361	24,243	25,085	25,985
Item 38 WA Health ^(b)	14,599	27,826	26,092	12,266	12,279	12,279	12,279
Item 39 Western Australian Land Authority (DevelopmentWA) - Provision for Housing ^(b)	-	-	-	61,631	174,557	114,334	-

	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
Item 40 All Other Grants, Subsidies and							
Transfer Payments ^(f)	234,506	266,346	268,078	262,206	272,597	290,808	310,575
<i>Comprising:</i>							
Acts of Grace/Ex Gratia Payments	-	200	150	200	200	200	200
Administration Costs - National Tax							
Equivalent Regime Scheme	112	125	125	125	125	125	125
Building Bonus Homebuyers Grant	7,980	500	500	500	-	-	-
Commonwealth COVID-19 Support							
Payment	1,322	-	-	-	-	-	-
COVID-19 - Business Assistance							
Package	20,230	-	-	-	-	-	-
Energy Concession Extension Scheme ...	2,863	3,037	3,731	3,514	3,663	3,818	3,980
Electricity Credits (State and							
Commonwealth)	7,501	6,600	14,056	1,354	-	-	-
Incidentals	89	200	4,353	200	200	200	200
Interest on Public Moneys Held in							
Participating Trust Fund Accounts	10,166	13,000	13,000	11,500	11,000	11,000	11,000
Life Support Equipment Subsidy Scheme ...	1,468	1,548	1,531	1,596	1,664	1,735	1,808
National Partnership on Homebuilder	3,850	3,740	3,740	660	-	-	-
Off-the-Plan Duty Rebate Scheme	1,152	450	450	500	-	-	-
Payroll Tax Rebate Scheme	20	50	50	50	50	50	50
Pensioner Concessions - Emergency							
Services Levy	24,278	27,631	26,321	28,500	30,851	33,387	36,224
Pensioner Concessions - Local							
Government Rates	119,145	141,142	129,173	139,908	151,535	164,129	177,769
Refund of Past Years Revenue							
Collections - Public Corporations	-	10,000	10,000	10,000	10,000	10,000	10,000
Refund of Past Year Revenue							
Collections - Royalties	-	2,000	2,000	2,000	2,000	2,000	2,000
Refund of Past Year Revenue							
Collections - Taxation	31,486	52,950	52,950	55,500	58,063	60,779	63,659
Thermoregulatory Dysfunction Energy							
Subsidy	1,901	2,128	1,984	2,068	2,156	2,247	2,343
Western Australian Land Information							
Authority - Valuation Services	103	150	150	190	140	160	210
Western Australian Treasury Corporation							
Management Fees	840	895	895	922	950	978	1,007
WorkCover WA Authority	-	-	2,919	2,919	-	-	-
Asset Maintenance Fund	250,000	-	-	-	-	-	-
Department of Communities ^(b)	-	75,600	-	-	-	-	-
Ecological Thinning Program Account	20,883	129,691	129,691	-	-	-	-
Gaming and Wagering Commission ^(g)	4,100	4,200	4,200	-	-	-	-
Metropolitan Redevelopment Authority							
(DevelopmentWA)	573	-	-	-	-	-	-
Provision for Inner City Projects ^(h)	-	35,300	-	-	-	-	-
Provision for METRONET High Wycombe							
Community Hub ⁽ⁱ⁾	-	12,500	-	-	-	-	-
Provision for Wages Policy Outcomes not							
yet Finalised ^(j)	-	766	-	-	-	-	-
<i>Authorised by Other Statutes</i>							
Judges' Salaries and Pensions Act 1950	21,621	21,264	20,582	21,182	21,817	22,472	23,146
<i>Comprising:</i>							
Benefit Payments	21,426	20,924	20,315	20,925	21,552	22,199	22,864
Administration Expenses ^(k)	195	340	267	257	265	273	282
Parliamentary Superannuation Act 1970	10,560	10,252	9,879	10,155	10,459	10,773	11,097
<i>Comprising:</i>							
Benefit Payments	10,331	9,853	9,566	9,853	10,148	10,452	10,766
Administration Expenses ^(k)	229	399	313	302	311	321	331
State Superannuation Act 2000	343,128	442,043	451,808	435,532	438,434	438,915	486,836
<i>Comprising:</i>							
Pension Scheme	143,583	142,458	142,175	135,655	128,483	121,570	114,857
<i>Comprising:</i>							
Benefit Payments	142,396	141,222	140,948	134,503	127,392	120,543	113,885
Administration Expenses ^(k)	1,186	1,236	1,227	1,152	1,091	1,027	972
Gold State Super	199,545	299,585	309,633	299,877	309,951	317,345	371,979
<i>Comprising:</i>							
Benefit Payments	195,190	293,894	304,483	294,443	305,046	312,619	367,391
Administration Expenses ^(k)	4,172	5,374	4,876	5,143	4,603	4,415	4,267
Government Services ^(l)	183	317	274	291	302	311	321

	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
First Home Owner Grant Act 2000	34,274	54,221	44,681	53,182	62,912	72,079	80,784
Loan Acts - Interest	780,980	794,000	827,000	867,000	980,000	1,069,000	1,143,000
Racing and Wagering Western Australia Act 2003	37,067	33,255	38,782	38,651	39,100	39,594	40,095
Petroleum (Submerged Lands) Act 1982	141	211	59	-	-	-	-
Unclaimed Money Act 1990	2,384	2,000	2,000	3,000	3,000	3,000	3,000
Western Australian Health Promotion Foundation Act 2016	25,057	25,520	25,520	25,992	26,584	26,584	26,617
Western Australian Future Health Research and Innovation Fund Act 2012	79,800	77,700	77,700	82,500	77,100	76,200	74,600
TOTAL RECURRENT ADMINISTERED	5,904,412	6,851,726	6,265,867	6,718,390	6,137,105	6,097,227	6,043,135
CAPITAL							
Item 106 Capital Appropriation	534	537	544	1,081	592	614	611
<i>Government Equity Contributions</i>							
Item 107 Busselton Water Corporation	-	-	-	437	1,553	1,632	4,316
Item 108 Bunbury Water Corporation	-	-	-	5,325	13,889	2,909	-
Item 109 Department of Biodiversity, Conservation and Attractions ^(b)	-	12,562	250	350	500	1,650	-
Item 110 Department of Creative Industries, Tourism and Sport ^(b)	-	20,000	-	20,000	-	-	-
Item 111 Department of Housing and Works ^(b)	-	13,000	13,000	11,000	-	-	-
Item 112 Department of Transport and Major Infrastructure ^(b)	-	150	-	6,150	4,350	-	-
Item 113 Electricity Generation and Retail Corporation (Synergy)	-	1,073,820	1,068,218	419,538	132,131	-	-
Item 114 Electricity Networks Corporation (Western Power)	89,073	145,481	227,246	599,001	259,879	143,048	143,836
Item 115 Fremantle Port Authority	-	-	-	3,635	6,700	19,665	-
Item 116 Kimberley Ports Authority	8,600	12,725	10,725	7,130	3,495	3,672	3,672
Item 117 Mid West Ports Authority	1,500	-	-	212	1,545	10,649	10,649
Item 118 Pilbara Ports Authority	32,437	211,416	174,560	341,274	97,857	44,042	34,303
Item 119 Provision for Aluminium Composite Panel Cladding ^(m)	-	41,749	-	10,352	-	-	-
Item 120 Provision for Public Transport Authority of Western Australia ^(b)	-	25,000	-	50,000	32,500	-	-
Item 121 Royalties for Regions ^(e)	207,302	342,307	248,348	320,657	180,217	66,874	16,634
Item 122 WA Health ^(b)	-	67,165	24,295	144,348	233,505	91,940	118,637
Item 123 Water Corporation	87,608	59,775	94,030	49,196	10,060	446	420
Item 124 Western Australian Meat Industry Authority ⁽ⁿ⁾	-	1,628	1,628	2,673	-	-	-
Item 125 Western Australia Police Force ^(b)	2,149	11,817	-	13,088	14,016	1,190	-
Commissioner of Main Roads ^(b)	-	-	-	-	-	56,846	37,091
Department of Communities ^(b)	-	3,395	-	-	-	-	-
Department of Education ^(b)	1,000	11,137	-	-	-	-	-
Department of Justice ^(b)	5,700	-	-	-	-	-	-
Forest Products Commission	15,858	-	-	-	-	-	-
Metropolitan Redevelopment Authority (DevelopmentWA)	2,180	2,420	2,420	-	-	-	-
Provision for Decarbonisation of the South West Interconnected System ^(o)	224,699	192,039	-	-	-	-	-
Provision for Murdoch Health and Knowledge Precinct Infrastructure ^(p)	-	439	-	-	-	-	-
Regional Power Corporation (Horizon Power)	2,404	-	-	-	14,451	14,451	14,451
Southern Ports Authority	1,275	-	-	-	-	-	-
The Burswood Park Board ^(q)	427	-	-	-	-	-	-
Western Australian Energy Disputes Arbitrator ^(r)	400	-	-	-	-	-	-
Western Australian Land Authority (DevelopmentWA)	18,000	17,753	40,353	-	-	-	-

	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
<i>Other</i>							
Item 126 Digital Capability Fund	-	458,151	458,151	15,964	-	-	-
Item 127 Social and Affordable Housing							
Investment Fund	450,000	400,000	400,000	79,500	246,036	-	-
Item 128 Strategic Industries Fund	-	500,000	500,000	455,000	25,000	20,000	-
Climate Action Fund.....	869,090	-	-	-	-	-	-
<i>Authorised by Other Statutes</i>							
Loans (Co-operative Companies) Act 2004....	14,514	-	12,000	-	-	-	-
TOTAL CAPITAL ADMINISTERED.....	2,034,216	3,623,929	3,275,224	2,554,830	1,277,684	479,014	384,009
GRAND TOTAL	8,055,486	10,599,414	9,665,456	9,400,506	7,536,300	6,699,777	6,552,492
EXPENSES							
Total Cost of Services	154,473	170,630	172,587	177,494	171,032	173,324	175,836
Net Cost of Services ^(s)	147,262	162,074	163,287	168,467	162,003	164,295	166,807
CASH ASSETS ^(t)	26,725	20,411	21,228	21,647	22,066	22,485	22,312

- (a) The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual financial data have been recast for comparative purposes due to Public Sector Reform changes which take effect on 1 July 2025.
- (b) Reflects funding provisioned for the agency, to be transferred to its appropriation item pending a further Government decision.
- (c) A provision to accommodate bargaining under the Government's public sector wages policy. Final outcomes for public sector industrial agreements to be settled over the forward estimates period are not yet known. The provision provides a maximum funding envelope for industrial negotiations.
- (d) A provision to provide for disputed NDIS contributions, subject to negotiations with the Commonwealth Government.
- (e) Appropriations to the Royalties for Regions Fund Special Purpose Account are split between payments for recurrent and capital purposes (based on project information). Further detail on the Royalties for Regions program is available in Budget Paper No. 3: *Economic and Fiscal Outlook*.
- (f) Includes all administered grants, subsidies and transfers not covered elsewhere by individual Acts.
- (g) Funding provided for the Sports Wagering Account associated with the introduction of the Point of Consumption Tax in January 2019. Following Royal Assent of the *Gambling Legislation Amendment Act 2024* on 6 December 2024, the administration of the Sports Wagering Account has transferred from the Gaming and Wagering Commission to the Department of Local Government, Industry Regulation and Safety.
- (h) A provision for State assistance towards the establishment of projects as part of the Inner City Projects. This provision has been allocated.
- (i) Reflects the provision for the construction of the High Wycombe Community Hub, with \$30 million provided by both the State and Commonwealth Governments. This provision has been allocated to relevant agency budgets.
- (j) A provision for industrial agreements and outcomes not yet finalised under the Government's previous public sector wages policy. This provision has been allocated to relevant agency budgets.
- (k) Superannuation scheme administration expense reflects the costs of administering an unfunded defined benefit superannuation/pension scheme by an appropriation from the Consolidated Account.
- (l) Reflects the costs for regulatory support of State superannuation schemes where the Government Employees Superannuation Board incurs these costs on behalf of the Government.
- (m) Reflects funding allocated to meet the cost of remediating remaining instances of non-compliant aluminium composite panel cladding that have been identified across WA Health's building portfolio.
- (n) Funding to support the viability of the Western Australian Meat Industry Authority.
- (o) A provision to fund decarbonisation investments approved as part of the 2023-24 Budget, including new wind generation investments, and storage assets in Kwinana and Collie to be progressed by Synergy. This provision has been allocated to relevant agency budgets.
- (p) A provision for the construction of infrastructure at the Murdoch Health and Knowledge Precinct. This provision has been allocated to relevant agency budgets.
- (q) Funding to meet cost escalation pressures associated with the Hydraulic Sewer and Principal Shared Path projects.
- (r) Reflects funding provisioned in 2023-24 to repay the Treasurer's Advance provided to the Western Australian Energy Disputes Arbitrator.
- (s) 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.
- (t) 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
New Initiatives					
Digital Capability Assurance Function	174	183	191	202	-
Domestic Gas Policy	200	-	-	-	-
Education Infrastructure	-	-	311	319	327
Justice Infrastructure	-	-	113	116	119
Strategic Industrial Areas	159	163	168	172	-
Target 120 Program	-	184	189	193	198
Westport Project	-	-	425	435	446
Other					
2025-26 Streamlined Budget Process Incentive Funding	-	1,578	-	-	-
2025-26 Tariffs, Fees and Charges	744	964	964	964	964
Commonwealth Energy Bill Relief	-	1,450	-	-	-
Public Sector Wages Policy	2,509	3,610	4,509	4,603	4,711
Transfer of GovNext function from the Department of the Premier and Cabinet	207	513	529	545	545

Significant Initiatives

Public Sector Reform

- Following the 2025 State General Election in March, the Government announced targeted reform involving nine departments which comes into effect on 1 July 2025. The reform includes moving revenue assessment and collection, grants and subsidies administration, and whole-of-government procurement policy functions (currently the responsibility of the Department of Finance) to the Department of Treasury, which will become the Department of Treasury and Finance.
- This integrated approach to whole-of-government financial management aims to drive stronger fiscal discipline and value for money outcomes. It also allows the Department of Housing and Works (renamed from the Department of Finance) to focus on its primary function of delivering infrastructure projects such as social housing, schools and police stations.

Supporting Government Priorities

First Home Owner Duty/Off-the-Plan Rebate Changes

- The 2025-26 Budget includes changes to make home ownership more affordable for first home buyers in both the metropolitan and regional areas through increases in the first home owner rate of duty exemption and concession thresholds for established properties and vacant land. The Department is continuing to provide support to the Treasurer and the Minister for Finance regarding the required legislative amendments, and the implementation of the changes.

Commonwealth Energy Bill Relief

- In 2025-26, RevenueWA will administer a \$150 energy rebate on behalf of the Commonwealth Government. RevenueWA will make payments to eligible households not directly billed by Synergy or Horizon Power, such as residents of caravan parks, retirement villages, apartment buildings or communities supplied energy by local mining companies.

Digital Capability Assurance Function

- The Department works closely with the Office of Digital Government (at the Department of the Premier and Cabinet) to perform assurance for ICT projects, particularly those funded from the Digital Capability Fund. This includes providing program monitoring and strengthened project governance and financial controls. A key focus is working with the Department of Health in relation to its major ICT projects.

GovNext

6. The GovNext Information and Communication Technology program is being replaced with new contractual arrangements from mid-2025. The resources that managed the GovNext program have been transferred from the Department of the Premier and Cabinet's Office of Digital Government to the Department to manage the new arrangement.

Infrastructure Oversight

7. To support the delivery of Government priorities, an additional \$2.6 million will be spent over 2026-27 to 2028-29 to provide greater oversight of the planning and delivery of the Asset Investment Program for both the Departments of Justice and Education, and assist with Westport's multi-agency project planning and delivery.

Strategic Industrial Areas

8. The Department will work with the Department of Energy and Economic Diversification to support the activation of the State's Strategic Industrial Areas by providing management expertise and oversight of the program from a whole-of-government perspective.

Target 120 Program

9. The Department continues to work closely with the Department of Communities on the Target 120 Program. The Department provides regular program monitoring as well as more in-depth data analysis on program outcomes, return-on-investment and averted cost, using population-level linked data.

Commonwealth-State Financial Relations

10. The Department supports the Treasurer in engagement with the Treasurers of other Australian Governments through the Council on Federal Financial Relations and the Board of Treasurers. These forums have a strong focus on considering national reforms and new Commonwealth Government funding agreements. In forming the State's position on key issues, the Department works closely with the Department of the Premier and Cabinet, and relevant line agencies and other jurisdictions to develop considered and coordinated approaches. Completing the national negotiations for health and disability funding reforms and advancing national competition reforms will be key priorities for the Department in 2025-26.
11. The Department engages regularly with the Commonwealth Grants Commission, advocating for significant deficiencies in their underlying methodologies to be addressed, and assists the Treasurer in defending the 2018 Goods and Services Tax (GST) distribution reforms, amidst ongoing pressure from other States. The Productivity Commission will undertake a review of these reforms (due by end of 2026), in which the Department will be actively engaged, led by a GST Project Director and two further additional staff members for which the Department was funded in the 2023-24 Budget.

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

As a result of the Public Sector Reform changes, the Outcomes, Services and Key Performance Information reflects the reshaping of the Department of Treasury to become the Department of Treasury and Finance from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

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
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Sustainable and transparent public sector finances.	1. Financial Management and Reporting
	A strong and competitive State economy.	2. Economic and Revenue Forecasts and Policy Development
	Value for money outcomes in service delivery and infrastructure provision.	3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision
	Due and payable revenue is collected and eligible grants, subsidies and rebates paid.	4. Revenue Assessment and Collection, and Grants and Subsidies Administration
	Value for money from public sector procurement.	5. Development and Management of Common Use Contract Arrangements

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. Financial Management and Reporting.....	9,819	11,573	11,662	11,506	10,934	11,188	11,495
2. Economic and Revenue Forecasts and Policy Development.....	14,570	16,633	17,749	18,774	17,484	17,495	17,980
3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision.....	35,897	43,059	40,022	42,371	40,521	41,409	42,433
4. Revenue Assessment and Collection, and Grants and Subsidies Administration.....	75,563	79,274	82,950	84,544	81,695	82,309	82,405
5. Development and Management of Common Use Contract Arrangements.....	18,624	20,091	20,204	20,299	20,398	20,923	21,523
Total Cost of Services.....	154,473	170,630	172,587	177,494	171,032	173,324	175,836

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Sustainable and transparent public sector finances:					
Status of the State's credit rating.....	AAA/Aa1	AAA/Aaa	AAA/Aaa	AAA/Aaa	1
Unqualified audit opinion on the Annual Report on State Finances.....	Yes	Yes	Yes	Yes	2
Percentage of financial reports released as per agreed timeframes ^(b)	100%	100%	100%	100%	3
Outcome: A strong and competitive State economy:					
Accuracy of key general government revenue forecasts:					
Tax revenue.....	14.4%	±5%	9.5%	±5%	4
Royalty revenue.....	48.7%	±5%	28.0%	±5%	5
Accuracy of key economic forecasts (percentage point difference):					
Employment growth ^(c)	2.8	±0.5	1.25	±0.5	6
Real State Final Demand (SFD) growth ^(c)	2.7	±2	0.00	±2	
Outcome: Value-for-money outcomes in service delivery and infrastructure provision:					
Percentage of Ministerially endorsed Strategic Asset Plans (SAPs) for the upcoming year received and reviewed by the Department before the commencement of the Budget bilateral process.....	100%	100%	62%	100%	7
Percentage of advice provided to the Expenditure Review Committee at least 5 days prior to their consideration.....	85%	100%	65%	100%	8
Outcome: Due and payable revenue is collected and eligible grants, subsidies and rebates paid:					
Debt as a percentage of revenue raised.....	0.92%	0.81%	0.84%	0.87%	9
Extent to which correct grants, subsidies and rebates are paid.....	100%	100%	100%	100%	
Outcome: Value for money from public sector procurement: ^(d)					

(a) Further detail in support of the key effectiveness indicators is provided in the 2023-24 Annual Reports of the Departments of Treasury and Finance.

(b) Includes whole-of-government financial reports prepared by the Department to meet the requirements and reporting deadlines laid out in the *Government Financial Responsibility Act 2000*.

(c) Actuals for employment and SFD growth are subject to revisions by the Australian Bureau of Statistics and can differ from previous publications.

(d) Due to the Public Sector Reform and resulting changes to the Department's Outcome Based Management (OBM) structure, key effectiveness indicators are under review and will be developed in 2025-26.

Explanation of Significant Movements

(Notes)

1. Western Australia currently holds triple-A credit ratings (with a 'stable' outlook) from both Moody's and S&P Global. This is the highest rating available and highlights the strength of the State's finances and economy, and reinforces Western Australia's strong reputation as a safe and attractive investment destination.
2. The Auditor General issued an unqualified audit opinion for the 2023-24 Annual Report on State Finances (released on 27 September 2024).
3. Statutory deadlines for the release of whole-of-government financial reports are detailed in the *Government Financial Responsibility Act 2000* (the Act). The Department's processes support the timely release of such reports in line with the requirements of the Act.
4. The 2024-25 Estimated Actual for tax revenue is expected to be higher than forecast in the 2024-25 Budget. This primarily reflects stronger than anticipated demand in the property and vehicle markets in Western Australia, which has flowed through to higher than forecast revenue from transfer duty and motor vehicle taxes.

5. Royalty revenue is estimated to be higher in the 2024-25 Estimated Actual than forecast in the 2024-25 Budget largely due to higher than assumed iron ore prices. Despite volatility, the average year-to-date iron ore price is well above the conservative price assumptions used in the 2024-25 Budget.
6. Employment growth is estimated to be stronger for the 2024-25 Estimated Actual than forecast in the 2024-25 Budget. This reflects stronger than anticipated demand for labour, including robust growth in the public sector, construction and utilities employment. It also reflects solid growth in the State's population, enabling the strong demand for jobs to be met.
7. Of the 13 agency SAPs subject to the key effectiveness indicator, eight SAPs were received as part of the 2025-26 Budget submission process and reviewed before the commencement of the Budget bilateral process on 14 April 2025, resulting in a reported rate of 62%. Of the five outstanding SAPs, the Department was provided the drafts of four of these, which were reviewed prior to the first Budget bilateral meeting.
8. The 2024-25 Estimated Actual was lower than anticipated, as some Expenditure Review Committee papers required additional analysis prior to delivery to the Committee.
9. One large duties debt and an increase in payroll tax insolvencies increased the outstanding debt in 2023-24.

Services and Key Efficiency Indicators

1. Financial Management and Reporting

This service involves the provision of advice on the Government's fiscal strategy, advice on the legislative framework underpinning financial management and accountability in the Western Australian public sector, the preparation and publication of regular reports on the State's finances, and maintenance of the Public Ledger.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 9,819	\$'000 11,573	\$'000 11,662	\$'000 11,506	1
Less Income	6	9	9	9	
Net Cost of Service	9,813	11,564	11,653	11,497	
Employees (Full-Time Equivalents)	48	53	50	50	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is higher than the 2023-24 Actual predominantly due to additional resourcing to support Government priorities, such as the financial management capability improvement project and implementation of a new cash management system across the public sector.

2. Economic and Revenue Forecasts and Policy Development

This service involves analysis and advice on economic and revenue policy issues, including Commonwealth-State financial relations, public sector wages policy, the development of forecasts for each of the State's major revenue sources, and the provision of advice on economic response, diversification and reform initiatives.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	14,570	16,633	17,749	18,774	1
Less Income	6	10	10	10	
Net Cost of Service	14,564	16,623	17,739	18,764	
Employees (Full-Time Equivalents)	70	76	72	73	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is higher than the 2023-24 Actual predominantly due to the establishment of the Housing Supply Unit to deliver a holistic and coordinated approach to housing policy advice.

3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision

This service involves investigating agencies' operations in respect of efficiency and effectiveness and advising Government on the allocation of taxpayer resources. It includes the analysis, evaluation and planning of services to ensure value-for-money outcomes in key areas like health, education, justice and infrastructure delivery. It also includes the Department's commercial advisory role.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	35,897	43,059	40,022	42,371	1
Less Income	27	41	41	41	
Net Cost of Service	35,870	43,018	39,981	42,330	
Employees (Full-Time Equivalents)	166	175	166	173	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is higher than the 2023-24 Actual, reflecting a revised schedule of various commercial advisory projects to support Government priorities, additional funding received for the establishment of the Performance Monitoring Unit (from January 2024) and resources allocated for oversight of the Digital Capability Fund.

4. Revenue Assessment and Collection, and Grants and Subsidies Administration ^(a)

RevenueWA undertakes the assessment and collection of a range of statutory-based revenue, including duties, land tax, payroll tax, mining royalties and betting tax and those that are collected on behalf of other agencies or other jurisdictions (for example, collection of a range of taxes for the Commonwealth Government in the Indian Ocean Territories). RevenueWA is also involved in the assessment and payment of a range of grants and subsidies under both statutory and administrative schemes. The major payments relate to the First Home Owner Grant scheme, as well as concessions on water rates, local government rates and the emergency services levy for pensioners and seniors.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 75,563	\$'000 79,274	\$'000 82,950	\$'000 84,544	
Less Income	4,264	6,449	7,193	6,920	1
Net Cost of Service	71,299	72,825	75,757	77,624	
Employees (Full-Time Equivalents)	284	284	284	298	
Efficiency Indicators					
Average cost per revenue determination	\$32.95	\$33.12	\$34.84	\$37.59	2
Average cost per grant or subsidy determination	\$17.80	\$14.93	\$15.59	\$15.99	

(a) The full-time equivalents and prior year amounts do not reconcile back to the prior year Budget Papers as adjustments have been made to reflect the Corporate Services support to the Department provided by the Department of Housing and Works, as outlined in the Service Level Agreement between the two agencies.

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual and beyond is due to additional income received from the Land Tax Liability Enquiry Fees as a result of increased activity in the housing market.
2. The 2025-26 Budget Target is higher than the 2024-25 Estimated Actual due to costs for valuation services, systems maintenance, and wages growing in line with the public sector wages policy.

5. Development and Management of Common Use Contract Arrangements ^(a)

The Department provides a whole-of-government approach to procurement policy that efficiently meets the business needs of government agencies, manages risk and delivers value for money.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 18,624	\$'000 20,091	\$'000 20,204	\$'000 20,299	
Less Income	2,908	2,047	2,047	2,047	
Net Cost of Service	15,716	18,044	18,157	18,252	
Employees (Full-Time Equivalents)	105	108	108	108	
Efficiency Indicator					
Cost of developing and managing whole-of-government common use contract arrangements as a percentage of the total annual value of purchases through the arrangements	0.8%	0.9%	0.9%	1%	

(a) The full-time equivalents and prior year amounts do not reconcile back to the prior year Budget Papers as adjustments have been made to reflect the Corporate Services support to the Department provided by the Department of Housing and Works, as outlined in the Service Level Agreement between the two agencies.

Asset Investment Program

1. The Department's Asset Investment Program largely facilitates a rolling ICT program to replace and/or upgrade critical corporate ICT 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
COMPLETED WORKS							
ICT - Replacement/Upgrade							
Treasury and Finance Business Systems - 2024-25 Program	1,301	1,301	1,301	-	-	-	-
NEW WORKS							
Household Electricity Credits - 2025-26 Program	250	-	-	250	-	-	-
ICT - Replacement/Upgrade							
Treasury and Finance Business Systems							
2025-26 Program	894	-	-	894	-	-	-
2026-27 Program	915	-	-	-	915	-	-
2027-28 Program	936	-	-	-	-	936	-
2028-29 Program	936	-	-	-	-	-	936
ICT Replacement							
2025-26 Program	40	-	-	40	-	-	-
2026-27 Program	40	-	-	-	40	-	-
2027-28 Program	40	-	-	-	-	40	-
2028-29 Program	40	-	-	-	-	-	40
Procurement Systems Replacement							
2025-26 Program	431	-	-	431	-	-	-
2026-27 Program	431	-	-	-	431	-	-
2027-28 Program	431	-	-	-	-	431	-
2028-29 Program	431	-	-	-	-	-	431
Royalties Management System 2025-26 Program	262	-	-	262	-	-	-
Total Cost of Asset Investment Program	7,378	1,301	1,301	1,877	1,386	1,407	1,407
FUNDED BY							
Capital Appropriation			544	1,006	515	536	536
Holding Account			831	871	871	871	871
Internal Funds and Balances			(74)	-	-	-	-
Total Funding			1,301	1,877	1,386	1,407	1,407

Financial Statements

As a result of the Public Sector Reform changes, the financial data reflects the reshaping of the Department of Treasury to become the Department of Treasury and Finance from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

Income Statement

Expenses

1. Employee benefits expense increases in the 2025-26 Budget Year, primarily reflecting the repositioning of funding due to delays in filling vacant positions.

Income

2. Service appropriations increase in the 2025-26 Budget Year, reflecting the repositioning of funding for employee benefits.

INCOME STATEMENT ^(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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	90,705	102,739	103,975	108,916	107,220	109,613	112,729
Grants and subsidies ^(c)	129	167	167	167	167	167	167
Supplies and services	48,346	51,639	52,661	52,785	47,616	47,899	47,211
Accommodation	5,115	6,473	5,673	6,015	6,395	6,549	7,504
Depreciation and amortisation	6,294	6,609	7,108	6,597	6,613	6,065	5,183
Finance and interest costs	9	11	11	12	11	11	13
Other expenses	3,875	2,992	2,992	3,002	3,010	3,020	3,029
TOTAL COST OF SERVICES	154,473	170,630	172,587	177,494	171,032	173,324	175,836
Income							
Sale of goods and services	6,680	8,134	8,878	8,605	8,607	8,607	8,607
Grants and subsidies	167	-	-	-	-	-	-
Other revenue	364	422	422	422	422	422	422
Total Income	7,211	8,556	9,300	9,027	9,029	9,029	9,029
NET COST OF SERVICES	147,262	162,074	163,287	168,467	162,003	164,295	166,807
INCOME FROM GOVERNMENT							
Service appropriations	116,324	123,222	123,821	126,205	120,919	122,922	124,737
Resources received free of charge	40,265	38,418	38,387	41,486	40,851	41,139	41,283
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional and State-wide Initiatives	105	134	110	134	134	134	134
Strategic Alliance Fund	33	397	397	417	38	39	-
Other revenues	1,672	1,192	967	644	480	480	480
TOTAL INCOME FROM GOVERNMENT	158,399	163,363	163,682	168,886	162,422	164,714	166,634
SURPLUS/(DEFICIENCY) FOR THE PERIOD	11,137	1,289	395	419	419	419	(173)

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of Treasury and Finance.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 673, 680 and 702 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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Contributions to the Australian Accounting Standards Board	52	50	50	50	50	50	50
Contributions to the Board of Treasurers Secretariat	77	117	117	117	117	117	117
TOTAL	129	167	167	167	167	167	167

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.....	26,701	19,259	21,077	21,367	21,655	21,941	21,633
Restricted cash.....	24	29	24	24	24	24	24
Holding Account receivables.....	400	400	400	400	400	400	400
Receivables.....	403	823	322	1,266	2,676	4,087	5,578
Other.....	166	283	109	109	109	109	109
Total current assets.....	27,694	20,794	21,932	23,166	24,864	26,561	27,744
NON-CURRENT ASSETS							
Holding Account receivables.....	14,556	14,571	17,711	18,901	23,233	27,016	29,917
Property, plant and equipment.....	284	282	313	437	519	619	638
Receivables.....	1,061	-	1,061	1,061	1,061	1,061	1,061
Intangibles.....	39,976	33,839	34,240	32,408	27,166	22,493	18,225
Restricted cash ^(b)	-	1,123	127	256	387	520	655
Total non-current assets.....	55,877	49,815	53,452	53,063	52,366	51,709	50,496
TOTAL ASSETS	83,571	70,609	75,384	76,229	77,230	78,270	78,240
CURRENT LIABILITIES							
Employee provisions.....	20,403	15,833	15,943	19,102	19,102	19,102	19,102
Payables.....	856	1,322	550	550	550	550	550
Borrowings and leases.....	49	59	70	72	69	62	85
Total current liabilities.....	21,308	17,214	16,563	19,724	19,721	19,714	19,737
NON-CURRENT LIABILITIES							
Employee provisions.....	4,770	3,485	4,486	4,485	4,485	4,485	4,485
Borrowings and leases.....	78	66	78	69	62	76	121
Total non-current liabilities.....	4,848	3,551	4,564	4,554	4,547	4,561	4,606
TOTAL LIABILITIES	26,156	20,765	21,127	24,278	24,268	24,275	24,343
EQUITY							
Contributed equity.....	37,463	30,515	33,910	31,185	31,777	32,391	32,466
Accumulated surplus/(deficit).....	19,952	19,329	20,347	20,766	21,185	21,604	21,431
Total equity	57,415	49,844	54,257	51,951	52,962	53,995	53,897
TOTAL LIABILITIES AND EQUITY	83,571	70,609	75,384	76,229	77,230	78,270	78,240

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of Treasury and Finance.

(b) Effective from the 2023-24 financial year, the classification of the 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	110,372	114,401	115,444	121,017	115,716	118,268	120,965
Capital appropriation.....	534	537	544	1,081	592	614	611
Holding Account drawdowns	400	831	831	871	871	871	871
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	-	547	-	-	-	-	-
Royalties for Regions Fund							
Regional and State-wide Initiatives	105	134	110	134	134	134	134
Strategic Alliance Fund	9	397	397	417	38	39	-
Receipts paid into Consolidated Account	(1,612)	(1,412)	(1,672)	-	-	-	-
Other.....	1,778	1,365	1,140	644	480	480	480
Net cash provided by Government	111,586	116,800	116,794	124,164	117,831	120,406	123,061
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(89,243)	(102,738)	(103,974)	(108,916)	(107,220)	(109,614)	(112,730)
Grants and subsidies	(129)	(167)	(167)	(167)	(167)	(167)	(167)
Supplies and services	(7,719)	(12,960)	(17,911)	(11,431)	(6,896)	(6,890)	(6,059)
Accommodation	(5,077)	(6,473)	(5,673)	(6,015)	(6,395)	(6,549)	(7,504)
GST payments	(1,273)	(2,557)	(2,561)	(2,541)	(2,483)	(2,485)	(2,487)
Finance and interest costs	(9)	(11)	(11)	(12)	(11)	(11)	(13)
Other payments	(3,699)	(2,992)	(2,992)	(3,002)	(3,010)	(3,020)	(3,029)
Receipts ^(b)							
Grants and subsidies	167	-	-	-	-	-	-
Sale of goods and services	350	7,052	7,796	7,246	7,246	7,246	7,246
GST receipts	1,253	2,557	2,561	2,541	2,483	2,484	2,487
Other receipts	6,891	2,016	2,016	504	504	504	504
Net cash from operating activities	(98,488)	(116,273)	(120,916)	(121,793)	(115,949)	(118,502)	(121,752)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(6,511)	(1,301)	(1,301)	(1,877)	(1,386)	(1,407)	(1,407)
Net cash from investing activities	(6,511)	(1,301)	(1,301)	(1,877)	(1,386)	(1,407)	(1,407)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(67)	(67)	(74)	(75)	(77)	(78)	(75)
Other payments	(189)	-	-	-	-	-	-
Net cash from financing activities	(256)	(67)	(74)	(75)	(77)	(78)	(75)
NET INCREASE/(DECREASE) IN CASH HELD.....	6,331	(841)	(5,497)	419	419	419	(173)
Cash assets at the beginning of the reporting period	20,394	21,252	26,725	21,228	21,647	22,066	22,485
Cash assets at the end of the reporting period	26,725	20,411	21,228	21,647	22,066	22,485	22,312

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of Treasury and Finance.

(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	\$'000	\$'000	\$'000	\$'000	\$'000
GST Receipts							
GST Input Credits	1,193	2,281	2,281	2,281	2,281	2,281	2,281
GST Receipts on Sales	340	276	280	260	202	203	206
Other Receipts							
Electronic Lodgement Network Fee	-	225	225	225	225	225	225
Land Tax Liability Enquiry Fee	4,469	4,280	5,024	4,474	4,474	4,474	4,474
Merchant Fees	350	500	500	500	500	500	500
Other Receipts	438	2,559	2,559	874	874	874	874
Receipts from the Department of Communities for the Target 120 Program...	552	374	149	-	-	-	-
Receipts from the Department of Education for Education Infrastructure	-	179	179	-	-	-	-
Receipts from the Department of Justice for the Justice Pipeline Model	9	50	50	50	50	50	50
Receipts from the Department of Training and Workforce Development for the Development of a Cost and Demand Model	-	159	159	164	-	-	-
Senior Officer Vehicle Scheme Receipts	38	60	60	60	60	60	60
Sustainable Health Review - Funding and Commissioning	142	-	-	-	-	-	-
Whole of Sector Credit Card Incentive	2,908	2,047	2,047	2,047	2,047	2,047	2,047
TOTAL	10,439	12,990	13,513	10,935	10,713	10,714	10,717

(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	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
INCOME							
Taxation							
Betting Tax	124,568	110,850	129,272	128,838	130,333	131,981	133,650
Commonwealth Mirror Taxes	65,443	73,222	73,816	77,314	81,021	85,122	89,318
Foreign Buyers Surcharge Duty	32,880	32,023	25,825	14,192	19,802	36,003	36,003
Insurance Duty	1,000,463	1,031,459	1,071,979	1,128,258	1,187,491	1,249,835	1,315,451
Land Tax	845,525	888,869	900,153	988,580	1,020,614	1,054,191	1,088,983
Landholder Duty	325,644	194,578	255,978	195,000	195,000	195,000	195,000
Metropolitan Region Improvement Tax	95,763	101,036	101,991	110,992	114,580	118,361	122,267
Payroll Tax	5,388,220	5,820,987	5,869,031	6,132,979	6,438,970	6,760,925	7,098,970
Transfer Duty	2,579,916	2,363,367	3,123,729	3,000,199	2,767,981	2,533,134	2,537,323
Vehicle Licence Duty	755,299	542,611	782,636	678,349	642,100	596,888	588,590
Total Taxation	11,213,721	11,159,002	12,334,410	12,454,701	12,597,892	12,761,440	13,205,555
Commonwealth Grants							
Compensation for Crude Oil Excise							
Condensate	34,117	23,621	32,817	20,085	14,967	12,983	9,707
GST Grants	6,564,843	7,263,522	7,362,029	7,840,220	9,145,009	9,488,914	9,880,464
North West Shelf Grants	694,133	590,519	596,666	365,180	272,123	236,058	176,494
Other	1,007,001	3,685,958	2,639,885	2,611,321	844,497	481,200	287,152
Total Commonwealth Grants	8,300,094	11,563,620	10,631,397	10,836,806	10,276,596	10,219,155	10,353,817
GOVERNMENT ENTERPRISES							
Dividends							
Bunbury Water Corporation	-	1,190	2,922	6,559	14,656	6,423	3,564
Busselton Water Corporation	-	1,770	3,646	5,717	4,472	4,662	12,774
Electricity Networks Corporation							
(Western Power)	-	273,560	71,398	362,118	284,851	297,658	335,265
Fremantle Port Authority	-	35,118	32,373	23,333	21,541	25,627	26,893
Gold Corporation	-	6,761	-	-	10,042	5,538	7,288
Insurance Commission of							
Western Australia	171,723	54,271	61,960	60,670	61,775	62,504	62,762
Kimberley Ports Authority	-	1,671	2,310	4,424	930	2,483	2,784
Keystart	35,232	-	5,391	-	-	-	-
Mid West Ports Authority	-	31,367	18,678	21,395	24,002	87,024	87,024
Pilbara Ports Authority	-	220,085	257,524	615,586	196,788	231,467	248,214
Regional Power Corporation							
(Horizon Power)	-	5,844	6,457	6,019	6,007	6,061	9,523
Southern Ports Authority	-	33,984	12,027	6,794	8,276	13,428	14,135
Water Corporation of Western Australia	146	842,526	-	1,614,146	877,940	861,920	910,708
Western Australian Land Authority							
(DevelopmentWA)	5,416	48,717	53,184	45,041	34,823	34,196	173,055
Western Australian Treasury Corporation	32,841	13,964	18,965	16,038	12,227	11,949	13,522
Total Dividends	245,358	1,570,828	546,835	2,787,840	1,558,330	1,650,940	1,907,511
Income Tax Equivalent Regime							
Bunbury Water Corporation	2,039	2,621	1,726	3,814	6,222	3,022	2,282
Busselton Water Corporation	1,619	1,592	2,243	1,754	1,828	5,010	1,327
Electricity Generation and Retail							
Corporation (Synergy)	210	-	-	-	-	-	-
Electricity Networks Corporation							
(Western Power)	40,639	155,028	116,200	164,251	190,014	187,327	176,208
Forest Products Commission	-	693	693	1,950	1,372	2,782	3,094
Fremantle Port Authority	20,830	21,635	18,284	13,336	13,574	16,779	16,743
Gold Corporation	72	3,253	-	-	-	-	5,823
Insurance Commission of							
Western Australia	145,036	18,714	71,458	30,699	19,285	15,189	10,040
Kimberley Ports Authority	-	658	658	2,347	269	1,382	1,189
Mid West Ports Authority	12,213	18,524	10,282	12,873	13,996	49,232	49,232
Pilbara Ports Authority	107,339	111,158	113,708	86,567	84,993	105,549	107,613
Regional Power Corporation							
(Horizon Power)	1,904	3,947	4,419	3,080	3,549	3,430	6,112
Southern Ports Authority	16,152	20,288	6,088	3,148	5,258	8,479	6,344
Water Corporation of Western Australia	459,121	497,182	485,145	507,371	518,581	482,300	500,964
Western Australian Land Authority							
(DevelopmentWA)	29,219	5,692	15,082	19,898	19,542	10,791	11,479
Western Australian Treasury Corporation	10,885	7,946	9,165	6,987	6,828	7,726	7,845
Total Income Tax Equivalent Regime	847,278	868,931	855,151	858,075	885,311	898,998	906,295

	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
Local Government Rates Equivalent Regime							
Bunbury Water Corporation	73	72	75	78	80	82	85
Busselton Water Corporation	68	70	70	77	79	81	83
Electricity Generation and Retail Corporation (Synergy)	739	640	640	640	640	640	640
Electricity Networks Corporation (Western Power)	1,801	1,734	1,734	1,769	1,813	1,858	1,904
Forest Products Commission	659	597	597	783	864	948	1,012
Fremantle Port Authority	1,155	985	985	1,137	1,165	1,194	1,224
Gold Corporation	65	212	66	66	67	68	71
Kimberley Ports Authority	155	145	145	155	159	163	167
Mid West Ports Authority	1,106	1,120	1,166	1,224	1,285	1,297	1,297
Pilbara Ports Authority	3,847	4,002	3,963	4,062	4,163	4,267	4,374
Regional Power Corporation (Horizon Power)	512	770	770	789	809	829	850
Southern Ports Authority	1,146	990	990	1,015	1,040	1,066	1,093
Water Corporation of Western Australia	7,858	8,575	8,575	8,790	9,009	9,234	9,465
Western Australian Land Authority (DevelopmentWA)	6,101	12,976	18,795	19,051	18,981	18,889	18,736
Total Local Government Rates Equivalent Regime	25,285	32,888	38,571	39,636	40,154	40,616	41,001
TOTAL GOVERNMENT ENTERPRISES	1,117,921	2,472,647	1,440,557	3,685,551	2,483,795	2,590,554	2,854,807
Royalties							
Alumina	108,652	98,813	133,005	111,055	112,731	113,875	114,817
Copper	52,219	46,868	43,250	47,341	36,735	33,400	33,181
Gold	518,603	608,880	738,713	918,106	952,202	863,091	741,303
Iron Ore	10,364,809	6,329,049	8,581,003	6,617,693	5,982,670	5,874,930	5,771,521
Lithium	562,751	377,539	208,235	286,153	358,544	454,682	519,790
Nickel	95,138	88,187	51,239	33,832	27,683	25,221	25,710
Petroleum - State Component	21,547	33,322	25,633	36,644	42,469	41,267	48,216
Other	142,763	189,971	165,215	194,472	197,991	209,223	209,840
Total Royalties	11,866,482	7,772,629	9,946,293	8,245,296	7,711,025	7,615,689	7,464,378
Other							
Consolidated Account Revenue Received from Agencies	2,019,818	1,978,260	2,167,965	2,180,656	2,309,271	2,392,569	2,465,603
Gold State Superannuation Reimbursement ..	55,976	54,555	54,555	48,882	43,716	38,841	34,412
Interest	384,144	303,125	288,050	243,625	253,370	267,238	295,117
Loan Guarantee Fees	132,195	135,281	137,362	158,383	169,464	180,873	189,279
Pension Recoups	11,756	8,925	8,865	8,931	9,037	9,188	9,353
Other Revenue	223,954	126,079	127,717	133,640	140,640	143,418	145,175
Total Other	2,827,843	2,606,225	2,784,514	2,774,117	2,925,498	3,032,127	3,138,939
TOTAL ADMINISTERED INCOME	35,326,061	35,574,123	37,137,171	37,996,471	35,994,806	36,218,965	37,017,496
EXPENSES							
Interest	974,638	955,000	1,049,500	1,094,250	1,183,500	1,271,500	1,352,500
Superannuation	98,360	426,182	337,698	358,390	345,729	328,957	313,351
Appropriations for:							
Operating Subsidies	3,035,313	3,096,884	3,517,769	3,150,267	2,843,540	2,817,323	2,717,325
Services	21,975,939	23,256,638	24,610,531	25,615,492	24,108,294	24,175,527	24,815,244
Salaries and Allowances	127,068	137,007	139,086	144,864	147,555	150,738	153,368
Other Appropriations	4,209,812	4,540,346	4,546,821	4,842,557	4,788,371	4,844,379	4,897,367
Total Appropriations	29,348,132	31,030,875	32,814,207	33,753,180	31,887,760	31,987,967	32,583,304
Grants and Subsidies							
Building Bonus Homebuyers Grant	7,980	500	500	500	-	-	-
Electricity Credits (State and Commonwealth)	7,501	6,600	14,056	1,354	-	-	-
Energy Concession Extension Scheme	2,863	3,037	3,371	3,514	3,663	3,818	3,980
First Home Owner Scheme	34,274	54,221	44,681	53,182	62,912	72,079	80,784
Life Support Equipment Subsidy Scheme	1,468	1,548	1,531	1,596	1,664	1,735	1,808
National Partnership on Homebuilder	3,850	3,740	3,740	660	-	-	-
Off-the-Plan Duty Rebate Scheme	1,152	450	450	500	-	-	-
Payroll Tax Rebates Scheme	20	50	50	50	50	50	50
Pensioner Concessions - Emergency Services Levy	24,278	27,631	26,321	28,500	30,878	33,446	36,224

	2023-24	2024-25	2024-25 Estimated	2025-26 Budget	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Pensioner Concessions - Local							
Government Rates	119,145	141,142	129,173	139,908	151,535	164,129	177,769
<i>Petroleum (Submerged Lands) Act 1982</i>	141	211	59	-	-	-	-
Thermoregulatory Dysfunction Energy							
Subsidy	1,901	2,128	1,984	2,068	2,156	2,247	2,343
Total Grants and Subsidies	204,573	241,258	225,916	231,832	252,858	277,504	302,958
All Other Expenses							
Royalties for Regions	861,096	910,758	648,396	894,896	830,627	799,931	802,923
Refund of Past Years Tax Revenue	31,486	52,950	52,950	55,500	58,063	60,779	63,659
Refunds of Past Years Royalties Revenues ...	-	2,000	2,000	2,000	2,000	2,000	2,000
Other Expenses	198,524	341,315	392,894	400,232	263,376	218,433	206,819
Total All Other Expenses	1,091,106	1,307,023	1,096,240	1,352,628	1,154,066	1,081,143	1,075,401
TOTAL ADMINISTERED EXPENSES	31,716,809	33,960,338	35,523,561	36,790,280	34,823,913	34,947,071	35,627,514

Western Australian Treasury Corporation

Part 3 Financial Administration

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax	10,885	7,946	9,165	6,987	6,828	7,726	7,845
Dividends ^(a)	19,745	13,964	18,965	16,038	12,227	11,949	13,522
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	1,713,617	1,804,941	1,996,283	2,092,854	2,267,064	2,456,813	2,634,606
Total Expenses ^(b)	1,677,454	1,778,461	1,965,754	2,069,583	2,244,321	2,431,077	2,608,473
NET PROFIT AFTER TAX	25,286	18,534	21,364	16,284	15,915	18,010	18,288
CASH ASSETS ^(c)	659,207	692,498	690,328	685,805	685,468	685,763	685,164

(a) In determining dividend payments to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.

(b) Excludes current tax expense, deferred tax expense and dividend payments.

(c) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation'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
Flow-on Impact of Updated Borrowing Requirements and Market Conditions	6,220	1,174	(3,204)	(3,811)	(2,119)

Significant Initiatives

1. The Corporation is the State's central financial services provider, working with its government sector clients to achieve sound financial outcomes. The Corporation's principal activities involve funding and debt management, asset and investment management, financial advisory services, financial risk management, and treasury management services and systems, with a focus on the continued efficient delivery of the Corporation's core functions and to continue to support the financial management of the State.
2. Changes to the Corporation's Income Statement since the 2024-25 Budget are driven by updates to interest expense, interest revenue and administration margin earned by the Corporation on its borrowings. These items are impacted by refinements in the timing and quantum of client loans, the composition of debt raised and the flow on impact of changes in the global interest market impacting interest rates paid on debt and earned on client loans and investments.

Statement of Corporate Intent

The following performance information (financial and non-financial) is the subject of a Statement of Corporate Intent, agreed by the Board and Minister (with the Treasurer's concurrence).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at Government Trading Enterprise (GTE) level by objectives and outcomes. The following table illustrates the relationship between the Corporation's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goal	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Provide high quality, cost-effective products and services to the Western Australian Government sector.	1. Deliver valued financial solutions to clients
	Maintain access to domestic and international capital markets to ensure funds are raised to finance client borrowing needs in a timely and cost-effective manner.	2. Achieve interest rate savings for clients
	Ensure the efficient, sustainable performance of the Corporation in accordance with the risk appetite of the Corporation's Board.	3. Deliver scale benefits to the State by keeping administrative expenses in proportion to revenue 4. Maintain an adequate profit 5. Continual improvement of employee engagement

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Deliver valued financial solutions to clients:					
Assessment of client satisfaction.....	100	90	100	90	
Outcome: Achieve interest rate savings for clients:					
Estimated interest rate savings	>0.00%	>0.00%	>0.00%	>0.00%	
Outcome: Deliver scale benefits to the State by keeping administrative expenses in proportion to revenue:					
Administration cost ratio	0.04%	<0.06%	0.05%	<0.06%	
Outcome: Maintain an adequate profit:					
Pre-tax profit.....	\$36.2 million	\$26.5 million	\$30.5 million	\$23.3 million	1
Outcome: Continual improvement of employee engagement:					
Staff engagement.....	77%	>65%	68%	>65%	

Explanation of Significant Movements

(Notes)

1. The 2023-24 Actual is elevated due to higher interest revenue on the Corporation's investments, reflecting rapid increases to short-term interest rates over the period. This has moderated from 2024-25, with lower investment holdings and smaller average interest margins. The 2024-25 Estimated Actual profit before tax exceeds the 2024-25 Budget due to slower than anticipated recruitment of employees, and supplies and services expenditure falling below forecast. Recruitment and contract activity is expected to align to forecasts from 2025-26, reducing the pre-tax profit from 2025-26.

Asset Investment Program

1. The Corporation has a scheduled ICT Asset Investment Program covering its key infrastructure requirements, focusing on computer hardware and software.

	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							
Computer Hardware and Software - 2024-25 Program	275	275	275	-	-	-	-
NEW WORKS							
Computer Hardware and Software							
2025-26 Program	100	-	-	100	-	-	-
2026-27 Program	145	-	-	-	145	-	-
2027-28 Program	120	-	-	-	-	120	-
2028-29 Program	370	-	-	-	-	-	370
Total Cost of Asset Investment Program	1,010	275	275	100	145	120	370
FUNDED BY							
Internal Funds and Balances			275	100	145	120	370
Total Funding			275	100	145	120	370

Financial Statements

1. The Corporation's aggregate borrowings, loans to authorities and interest costs have been updated to reflect the whole-of-State consolidated position as at the 19 May 2025 Budget cut-off date. Consequential changes may be required to the interest expense, interest revenue from clients and administration margin at the 2025-26 Mid-year Review to reflect the allocation of debt against individual portfolios.
2. The Corporation presents its valuations based on a mark-to-market basis under AASB 9: *Financial Instruments*. Other agencies prepare forecasts on a face value basis. As most agency borrowings are raised by the Corporation, these differences are removed on consolidation for the State's whole-of-government financial forecasts.

Income Statement

Revenue

3. Revenue includes interest from client authorities and interest earned on investments, with movements reflecting changes to the levels of client debt, updated assumptions on investment returns across the forward estimates period, and any changes to interest rates since the last published update. Long-term interest rates have increased on average 10 basis points over the forward estimates period since the 2024-25 Mid-Year Review, reflecting global long-term rates remaining elevated.

Expenses

4. The 2024-25 Estimated Actual finance and interest cost show an increase of \$191 million compared to the 2024-25 Budget, reflecting the overall increase in long-term interest rates over the year, with the anticipated reduction to short-term rates offset by longer dated debt remaining elevated.

5. Finance and interest costs over the forward estimates period are aligned with the State's net debt forecast. Weighted average interest rates over the period track up modestly, as low interest debt raised over the previous decade is refinanced into the higher interest rate environment.
6. Small changes to the timing and level of borrowings, as well as small variances to the interest rate margin between borrowing and investments can have a material year-on-year impact on the Corporation's pre-tax profit. The 2023-24 Actual Profit was elevated due to higher interest revenue on the Corporation's investments, reflecting rapid increases to short-term interest rates over the period. This has moderated from 2024-25, with lower investment holdings, and smaller average interest margins. The 2024-25 Estimated Actual Profit Before Tax exceeds the 2024-25 Budget due to slower than anticipated recruitment of employees, and supplies and services expenditure falling below forecast. The Corporation is forecasting to deliver a modest Net Profit Before Tax over the forward estimates period, reflecting the low administration margin charged on client loans and employee and contract activity is expected to align to forecasts from 2025-26, reducing the pre-tax profit from 2025-26.

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	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUE							
Revenue from operations							
Other revenue	1,713,617	1,804,941	1,996,283	2,092,854	2,267,064	2,456,813	2,634,606
TOTAL REVENUE	1,713,617	1,804,941	1,996,283	2,092,854	2,267,064	2,456,813	2,634,606
Expenses							
Employee benefits ^(b)	14,190	16,508	15,700	17,561	18,139	18,847	19,591
Supplies and services	4,508	6,632	4,898	6,412	6,932	7,178	7,529
Accommodation	930	1,037	903	1,073	1,100	1,127	1,155
Depreciation and amortisation	540	838	849	523	450	255	221
Finance and interest costs	1,655,163	1,749,492	1,940,219	2,039,887	2,213,460	2,399,308	2,575,492
Other expenses	2,123	3,954	3,185	4,127	4,240	4,362	4,485
TOTAL EXPENSES	1,677,454	1,778,461	1,965,754	2,069,583	2,244,321	2,431,077	2,608,473
NET PROFIT/(LOSS) BEFORE TAX	36,163	26,480	30,529	23,271	22,743	25,736	26,133
National Tax Equivalent Regime							
Current tax equivalent expense	10,885	7,946	9,165	6,987	6,828	7,726	7,845
Deferred tax equivalent expense	(8)	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	25,286	18,534	21,364	16,284	15,915	18,010	18,288
Dividends	19,745	13,964	18,965	16,038	12,227	11,949	13,522

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 79, 91 and 99 respectively.

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.....	659,207	692,498	690,328	685,805	685,468	685,763	685,164
Receivables.....	326,215	348,552	348,552	399,963	429,963	461,252	461,252
Other investments.....	2,254,128	1,741,253	1,741,253	2,491,253	2,491,253	2,491,253	2,491,253
Government securities.....	2,292,231	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Loans to Authorities.....	8,296,902	6,697,873	8,525,248	6,969,005	7,362,143	7,720,207	7,928,709
Total current assets.....	13,828,683	11,230,176	13,055,381	12,296,026	12,718,827	13,108,475	13,316,378
NON-CURRENT ASSETS							
Property, plant and equipment.....	190	431	424	268	148	155	319
Intangibles.....	1,738	540	540	297	156	14	-
Loans to Authorities.....	36,709,369	39,547,051	37,554,625	44,041,029	48,118,813	50,447,842	52,379,354
Other.....	1,057	1,049	1,049	1,049	1,049	1,049	1,049
Total non-current assets.....	36,712,354	39,549,071	37,556,638	44,042,643	48,120,166	50,449,060	52,380,722
TOTAL ASSETS	50,541,037	50,779,247	50,612,019	56,338,669	60,838,993	63,557,535	65,697,100
CURRENT LIABILITIES							
Employee provisions.....	3,140	3,192	3,192	3,192	3,192	3,192	3,192
Payables.....	12,997	1,461,611	12,714	12,714	12,714	12,714	12,714
Borrowings and leases.....	15	8	16	10	14	14	5
Interest payable.....	461,235	462,255	462,255	462,255	462,255	462,255	462,255
Borrowings.....	8,239,486	9,058,864	8,212,982	9,658,477	10,182,634	10,660,210	10,938,233
Other.....	2,033,515	373,288	2,420,356	2,842,616	2,868,439	2,893,055	2,887,754
Total current liabilities.....	10,750,388	11,359,218	11,111,515	12,979,264	13,529,248	14,031,440	14,304,153
NON-CURRENT LIABILITIES							
Employee provisions.....	381	340	340	340	340	340	340
Borrowings and leases.....	27	24	10	-	25	10	2
Borrowings.....	39,617,732	39,248,849	39,325,245	43,183,910	47,130,537	49,340,841	51,202,935
Other.....	3	4	4	4	4	4	4
Total non-current liabilities.....	39,618,143	39,249,217	39,325,599	43,184,254	47,130,906	49,341,195	51,203,281
TOTAL LIABILITIES	50,368,531	50,608,435	50,437,114	56,163,518	60,660,154	63,372,635	65,507,434
NET ASSETS	172,506	170,812	174,905	175,151	178,839	184,900	189,666
EQUITY							
Accumulated surplus/(deficit).....	172,506	170,812	174,905	175,151	178,839	184,900	189,666
TOTAL EQUITY	172,506	170,812	174,905	175,151	178,839	184,900	189,666

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

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 OPERATING ACTIVITIES							
Receipts							
GST receipts.....	690	-	-	-	-	-	-
Other receipts.....	1,709,131	1,804,941	1,996,283	2,092,854	2,267,066	2,456,813	2,634,606
Payments							
Employee benefits.....	(14,190)	(16,508)	(15,700)	(17,560)	(18,139)	(18,846)	(19,590)
Supplies and services.....	(4,517)	(6,632)	(4,898)	(6,412)	(6,932)	(7,178)	(7,530)
Accommodation ^(b)	(930)	(1,037)	(903)	(1,073)	(1,100)	(1,127)	(1,155)
GST payments.....	(417)	-	(273)	-	-	-	-
Finance and interest costs.....	(1,608,909)	(1,749,492)	(1,939,199)	(2,039,887)	(2,213,460)	(2,399,308)	(2,575,492)
Other payments.....	(1,817)	(3,120)	(2,351)	(4,127)	(4,240)	(4,362)	(4,486)
Net cash from operating activities.....	79,041	28,152	32,959	23,795	23,195	25,992	26,353
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Other receipts.....	5,907,970	4,000,000	4,000,000	4,750,000	4,750,000	4,750,000	4,750,000
Payments							
Purchase of non-current assets.....	(1,610)	(275)	(275)	(100)	(145)	(120)	(370)
Other payments.....	(5,801,919)	(4,000,000)	(3,962,391)	(4,750,000)	(4,750,000)	(4,750,000)	(4,750,000)
Net cash from investing activities.....	104,441	(275)	37,334	(100)	(145)	(120)	(370)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	15,600,492	15,390,059	15,127,641	20,126,918	18,968,762	18,381,208	17,134,817
Other proceeds.....	12,226,847	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Payments							
Repayment of borrowings and leases.....	(28,016,807)	(25,395,288)	(25,138,683)	(30,132,111)	(28,973,094)	(28,387,109)	(27,140,032)
Net cash from financing activities.....	(189,468)	(5,229)	(11,042)	(5,193)	(4,332)	(5,901)	(5,215)
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Payments							
Dividends to Government.....	(32,841)	(13,964)	(18,965)	(16,038)	(12,227)	(11,949)	(13,522)
National Tax Equivalent Regime - Income Tax.....	(18,623)	(7,946)	(9,165)	(6,987)	(6,828)	(7,727)	(7,845)
Net cash provided to Government.....	51,464	21,910	28,130	23,025	19,055	19,676	21,367
NET INCREASE/(DECREASE) IN CASH HELD.....	(57,450)	738	31,121	(4,523)	(337)	295	(599)
Cash assets at the beginning of the reporting period.....	716,657	691,760	659,207	690,328	685,805	685,468	685,763
Cash assets at the end of the reporting period.....	659,207	692,498	690,328	685,805	685,468	685,763	685,164

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

(b) Payment of Local Government Rates Equivalent is included within accommodation expense on the Income Statement; however, within the Statement of Cashflows it is recorded as a payment to Government and not as a payment from operating activities.

Division 12 **Office of the Auditor General**

Part 3 Financial Administration

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 41 Net amount appropriated to deliver services	13,158	13,858	14,754	16,016	15,857	16,189	16,505
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	852	878	878	904	927	950	974
Total appropriations provided to deliver services	14,010	14,736	15,632	16,920	16,784	17,139	17,479
CAPITAL							
Item 129 Capital Appropriation	1,970	300	544	300	300	300	300
TOTAL APPROPRIATIONS	15,980	15,036	16,176	17,220	17,084	17,439	17,779
EXPENSES							
Total Cost of Services	53,325	53,781	55,924	60,131	63,166	64,163	65,435
Net Cost of Services ^(a)	40,902	41,276	43,419	46,076	48,113	48,907	49,887
CASH ASSETS ^(b)	1,915	2,570	1,410	1,979	2,566	3,148	3,699

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Office'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 Office'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
New Initiative					
Corporate ICT and Cyber Security Uplift	747	-	-	-	-
Other					
2025-26 Streamlined Budget Process Incentive Funding	-	402	-	-	-
Audit Services	-	802	2,954	2,540	1,794
Government Office Accommodation	91	125	129	134	138
Public Sector Wages Policy	805	1,248	1,578	1,617	1,617
State Fleet Updates	-	-	-	-	3

Significant Initiatives

1. Spending on audit services is projected to increase by \$8.1 million over the forward estimates period as a result of increases in public sector wages, professional services costs and the time required to resolve prior-year audit findings. The spending is largely offset by audit fees, with costs recovered from the State and local government sector as shown under Tariffs, Fees and Charges.
2. To help meet the legislative requirement set by Parliament that the Auditor General audit the financial statements and controls of all state and local government entities plus the key performance indicators of state entities, the Office engages contract audit firms, undertaking 47% of State and 87% of local government financial audits (by number). Recent tender submissions from these firms show a significant average increase of approximately 19% in rates for professional services, driving up input costs. Similar rate increases are being observed across public audit offices in Australia and New Zealand, driven by global shortages of skilled auditors. Furthermore, approximately 66 contracts across all firms engaged by the Office are due for renewal within the next 12 months. The Office continues to seek efficiencies to reduce the impact of unavoidable cost increases.
3. The Office is focused on driving efficiencies within its internal operations, recognising the growing pressure that rising costs place on agencies. In response, the Office is taking a targeted approach to audit planning by carefully determining audit risks and tailoring procedures that reflect the current operating environment. In addition, the Office is pursuing broader operational improvements across the Office, including the increased use of data analytics to enhance audit delivery.

Outcomes, Services and Key Performance Information

The Office is a public sector entity established to support the Auditor General. The Auditor General is an independent officer of the Parliament and as such reports directly to Parliament and ultimately the people of Western Australia, providing assurance about the efficient and effective delivery of services and the responsible management of the State's finances.

Desired Outcome	Service
An informed Parliament on public sector accountability and performance.	1. Public Sector Auditing

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. Public Sector Auditing	53,325	53,781	55,924	60,131	63,166	64,163	65,435
Total Cost of Services.....	53,325	53,781	55,924	60,131	63,166	64,163	65,435

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: An informed Parliament on public sector accountability and performance:					
The extent that the Office is effective in informing the Parliament about the public sector accountability and performance is measured by the number of tabled reports compared to targets for each of the following categories of audit matter:					
Service delivery - Reports tabled	4	8	8	8	
Economic development - Reports tabled	1	4	4	4	
Social and environment - Reports tabled	1	4	3	5	
Governance - Reports tabled	20	12	11	12	

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

Services and Key Efficiency Indicators**1. Public Sector Auditing**

The Office is responsible for undertaking the external audit of the Western Australian public sector, including local government entities. This is done through audits (where relevant) of controls, financial statements, key performance indicators, efficiency and effectiveness, and the tabling of reports thereon to Parliament.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	53,325	53,781	55,924	60,131	1
Less Income	12,423	12,505	12,505	14,055	
Net Cost of Service	40,902	41,276	43,419	46,076	
Employees (Full-Time Equivalents)	224	255	245	255	
Efficiency Indicators					
Total audit cost (attest and non-attest) per \$ million of total public sector expenditure	\$610	\$625	\$592	\$641	
Total attest audit cost per \$ million of total public sector expenditure	\$490	\$470	\$468	\$482	
State attest audit cost per \$ million of total public sector expenditure	\$371	\$357	\$351	\$364	
Local government attest audit cost per \$ million of total public sector expenditure	\$119	\$113	\$117	\$118	
Total non-attest audit cost per \$ million of total public sector expenditure	\$120	\$155	\$124	\$159	
Average number of days taken after balance date to issue financial audit opinions for state government entities	73	68	67	68	
Average number of days taken after legislated submission date to issue financial audit opinions for local government entities	78	68	66	68	

Explanation of Significant Movements

(Notes)

- The increase between the 2024-25 Budget, 2024-25 Estimated Actual and the 2025-26 Budget Target is mainly due to additional expenditure for the public sector wages policy, ICT projects and cyber security enhancements, and depreciation.

Asset Investment Program

1. The Office's Asset Investment Program provides for the replacement of corporate applications, ICT infrastructure and office equipment.

	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							
Computer Hardware and Software							
2023-24 Program.....	2,304	2,304	500	-	-	-	-
2024-25 Program.....	1,234	1,234	1,234	-	-	-	-
NEW WORKS							
Computer Hardware and Software							
2025-26 Program.....	690	-	-	690	-	-	-
2026-27 Program.....	690	-	-	-	690	-	-
2027-28 Program.....	690	-	-	-	-	690	-
2028-29 Program.....	690	-	-	-	-	-	690
Total Cost of Asset Investment Program	6,298	3,538	1,734	690	690	690	690
FUNDED BY							
Capital Appropriation.....			544	300	300	300	300
Holding Account			390	390	390	390	390
Internal Funds and Balances.....			500	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			300	-	-	-	-
Total Funding.....			1,734	690	690	690	690

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is estimated to increase by \$6.4 million in the 2025-26 Budget Year compared to the 2024-25 Budget, mainly due to the public sector wages policy, and depreciation and amortisation expense linked to several capitalised critical assets.
2. A budget deficit of \$1.2 million is estimated in 2024-25, however this is expected to improve to a small budget surplus over the forward estimates period. The current estimated deficit is largely driven by increased employee costs to meet auditing demands and supplies and services due to rising contractors' fees providing external services to the Office.

Income

3. The increase in total income and Total Income from Government in the 2025-26 Budget Year relative to the 2024-25 Budget reflects the increase in funding associated with the cost of service delivery for financial and information systems, and forensic audits. The allocation between other revenue (local government financial audit fees) and other revenue from Government that will be reviewed annually to confirm that the cost recovery allocation remains appropriate.

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)	29,111	32,080	32,885	34,692	34,927	35,778	36,641
Supplies and services	19,627	16,995	17,742	19,705	22,382	22,417	22,769
Accommodation	2,019	2,148	2,239	2,327	2,386	2,391	2,395
Depreciation and amortisation	926	730	1,230	1,535	1,552	1,571	1,571
Finance and interest costs	9	11	11	10	10	8	11
Other expenses	1,633	1,817	1,817	1,862	1,909	1,998	2,048
TOTAL COST OF SERVICES	53,325	53,781	55,924	60,131	63,166	64,163	65,435
Income							
Other revenue	12,423	12,505	12,505	14,055	15,053	15,256	15,548
Total Income	12,423	12,505	12,505	14,055	15,053	15,256	15,548
NET COST OF SERVICES	40,902	41,276	43,419	46,076	48,113	48,907	49,887
INCOME FROM GOVERNMENT							
Service appropriations	14,010	14,736	15,632	16,920	16,784	17,139	17,479
Resources received free of charge	-	467	467	467	467	467	467
Other revenues	26,361	26,147	26,147	28,787	30,978	31,425	32,062
TOTAL INCOME FROM GOVERNMENT	40,371	41,350	42,246	46,174	48,229	49,031	50,008
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(531)	74	(1,173)	98	116	124	121

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 224, 245 and 255 respectively.

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.....	1,915	1,928	1,410	1,428	1,464	1,495	1,495
Restricted cash.....	-	-	-	551	1,102	1,653	2,204
Receivables.....	15,520	14,438	15,569	15,651	15,732	15,823	15,945
Other.....	905	492	905	905	905	905	905
Total current assets.....	18,340	16,858	17,884	18,535	19,203	19,876	20,549
NON-CURRENT ASSETS							
Holding Account receivables.....	6,075	6,437	6,437	7,035	7,633	8,231	8,829
Property, plant and equipment.....	684	1,198	1,007	1,037	1,097	1,381	1,627
Receivables.....	789	-	789	789	789	789	789
Intangibles.....	6,123	5,264	6,313	5,401	4,489	3,377	2,265
Restricted cash ^(b)	-	642	-	-	-	-	-
Total non-current assets.....	13,671	13,541	14,546	14,262	14,008	13,778	13,510
TOTAL ASSETS.....	32,011	30,399	32,430	32,797	33,211	33,654	34,059
CURRENT LIABILITIES							
Employee provisions.....	5,728	4,880	5,728	5,728	5,728	5,728	5,728
Payables.....	2,629	1,633	2,629	2,629	2,629	2,629	2,629
Borrowings and leases.....	40	54	45	39	46	41	42
Other.....	2,457	1,712	2,457	2,457	2,457	2,457	2,457
Total current liabilities.....	10,854	8,279	10,859	10,853	10,860	10,855	10,856
NON-CURRENT LIABILITIES							
Employee provisions.....	995	1,472	995	995	995	995	995
Borrowings and leases.....	122	107	118	93	84	108	91
Total non-current liabilities.....	1,117	1,579	1,113	1,088	1,079	1,103	1,086
TOTAL LIABILITIES.....	11,971	9,858	11,972	11,941	11,939	11,958	11,942
EQUITY							
Contributed equity.....	15,322	15,144	16,913	17,213	17,513	17,813	18,113
Accumulated surplus/(deficit).....	4,718	5,397	3,545	3,643	3,759	3,883	4,004
Total equity.....	20,040	20,541	20,458	20,856	21,272	21,696	22,117
TOTAL LIABILITIES AND EQUITY.....	32,011	30,399	32,430	32,797	33,211	33,654	34,059

(a) Full audited financial statements are published in the Office'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	13,241	13,984	14,880	15,932	15,796	16,150	16,490
Capital appropriation.....	1,970	300	544	300	300	300	300
Holding Account drawdowns	390	390	390	390	390	390	390
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	1,145	-	1,047	-	-	-	-
Other.....	22,396	26,147	26,147	28,787	30,936	31,382	32,019
Net cash provided by Government	39,142	40,821	43,008	45,409	47,422	48,222	49,199
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(28,738)	(32,081)	(32,886)	(34,692)	(34,927)	(35,777)	(36,640)
Supplies and services	(17,809)	(17,001)	(17,748)	(19,731)	(22,425)	(22,488)	(22,871)
Accommodation.....	(1,935)	(1,697)	(1,788)	(1,876)	(1,935)	(1,940)	(1,944)
GST payments.....	(4,088)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
Finance and interest costs.....	(9)	(11)	(11)	(10)	(10)	(8)	(11)
Other payments.....	(2,067)	(1,766)	(1,766)	(1,810)	(1,855)	(1,944)	(1,994)
Receipts ^(b)							
GST receipts.....	3,815	1,800	1,800	1,800	1,800	1,800	1,800
Other receipts.....	15,388	12,464	12,464	14,014	15,053	15,256	15,548
Net cash from operating activities	(35,443)	(40,092)	(41,735)	(44,105)	(46,099)	(46,901)	(47,912)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(4,859)	(1,190)	(1,734)	(690)	(690)	(690)	(690)
Net cash from investing activities	(4,859)	(1,190)	(1,734)	(690)	(690)	(690)	(690)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(50)	(43)	(44)	(45)	(46)	(49)	(46)
Other payments	(147)	-	-	-	-	-	-
Net cash from financing activities	(197)	(43)	(44)	(45)	(46)	(49)	(46)
NET INCREASE/(DECREASE) IN CASH HELD.....	(1,357)	(504)	(505)	569	587	582	551
Cash assets at the beginning of the reporting period	3,914	3,074	1,915	1,410	1,979	2,566	3,148
Net cash transferred to/from other agencies	(642)	-	-	-	-	-	-
Cash assets at the end of the reporting period	1,915	2,570	1,410	1,979	2,566	3,148	3,699

(a) Full audited financial statements are published in the Office'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 Office. 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			
GST Receipts							
GST Input Credits	491	170	170	170	170	170	170
GST Receipts on Sales	3,324	1,630	1,630	1,630	1,630	1,630	1,630
Other Receipts							
Audit Fees	37,784	38,611	38,611	42,801	45,989	46,638	47,567
TOTAL	41,599	40,411	40,411	44,601	47,789	48,438	49,367

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

Insurance Commission of Western Australia

Part 3 Financial Administration

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
INSURANCE COMMISSION OF WESTERN AUSTRALIA							
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax	145,036	18,714	71,458	30,699	19,285	15,189	10,040
Dividends ^{(a)(b)}	171,722	54,271	61,960	60,670	61,775	62,504	62,762
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	1,531,283	1,613,089	1,625,969	1,804,448	1,890,823	1,982,047	2,074,706
Total Expenses ^(c)	887,199	1,396,533	1,233,598	1,532,783	1,642,709	1,731,231	1,824,453
NET PROFIT AFTER TAX	461,981	151,590	274,660	190,166	173,681	175,570	175,176
CASH ASSETS ^(d)	476,782	614,927	510,636	552,979	597,545	641,942	686,831
RISKCOVER FUND							
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	779,720	667,392	686,939	809,843	850,982	905,048	963,704
Total Expenses	789,704	628,715	661,915	746,802	793,831	844,551	898,220
NET PROFIT/(LOSS)	(9,984)	38,677	25,024	63,041	57,151	60,497	65,484
CASH ASSETS	13,157	1	7	4	8	6	5

- (a) In determining dividend payments to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.
- (b) The dividend ratio is adjusted based on the need to maintain appropriate capital adequacy and other factors or circumstances taken into account by the Board of the Commission.
- (c) Excludes current tax expense, deferred tax expense and dividend payments.
- (d) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission'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
Motor Injury Insurance Premiums	-	975	1,940	2,075	1,879
Claims and Other Underwriting Activities	31,455	3,710	982	930	106
Financial Forecasts ^(a)	28,978	17,213	19,593	24,357	25,106

- (a) Based on revised vehicle growth rates by Treasury and Finance and valuations provided by the independent actuary (dated September 2024).

Significant Initiatives

1. In 2025-26, motor injury insurance (MII) premiums will increase by 2.7%, below Treasury and Finance's Consumer Price Index (CPI) forecast for the same period (2.75%). This results in a MII premium of approximately \$458.88 for a family vehicle (inclusive of GST, and \$504.77 including insurance duty), which compares favourably to motor vehicle insurance premiums in other jurisdictions in Australia.
2. Over the 2024-25 Estimated Actual and the forward estimates period, the Commission's claims expenses are forecast to increase, driven primarily by a rising number of vehicles on the roads and increases in medical care costs.
3. The Commission's investments portfolio is continuing to grow and is forecast to deliver long-term target returns that result in an improvement in net operating balance over the period to 2028-29, followed by an increase in the National Tax Equivalent Regime (NTER) tax equivalent and dividends revenue to Government resulting from higher operating profits.

Statement of Corporate Intent

The following performance information (financial and non-financial) is the subject of a Statement of Corporate Intent, agreed by the Board and Minister (with the Treasurer's concurrence).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at Government Trading Enterprise (GTE) level by objectives and outcomes. The following table illustrates the relationship between the Commission's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goal	Strategic Objective	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Best injury recovery outcomes. Partner in navigating risk and minimising loss. Customer confidence in service delivery.	<ol style="list-style-type: none"> 1. Sustainable financial resources to meet our objectives 2. Fully funded Third Party Insurance Fund (TPIF), Catastrophic Injuries Fund (CIF) and RiskCover Fund 3. Provide efficient, timely and affordable insurance services that deliver care and compensation to claimants and agencies

Outcomes and Key Performance Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Sustainable financial resources to meet our objectives:					
Solvency level	138.6%	133%	139.6%	137.8%	
Main Investment Fund:					
Investment rolling 7-year return	5.9%	5.8%	5.8%	5.8%	
Annual investment rate of return	6.8%	6%	6%	6.4%	
Investment management expense ratio	0.6%	0.5%	0.5%	0.6%	
CIF:					
Investment rolling 7-year return	5.5%	6%	6%	6%	
Annual investment rate of return	6.9%	6.3%	6.3%	6.6%	
Investment management expense ratio	0.6%	0.5%	0.5%	0.7%	
Outcome: Fully funded TPIF, CIF and RiskCover Fund:					
TPIF:					
Solvency level	144.4%	137.6%	143%	139.8%	
Net loss ratio	81%	107.7%	102.3%	108%	
Net expense ratio	8.1%	7.9%	8.3%	8.5%	
Net combined ratio	89.1%	115.6%	110.6%	116.5%	1
CIF:					
Solvency level	159.8%	144.8%	164.9%	158.7%	2
Net loss ratio	13.2%	99.6%	46.9%	95.5%	
Net expense ratio	6.1%	6%	6%	6.4%	
Net combined ratio	19.3%	105.6%	52.9%	101.9%	2
RiskCover Fund:					
Solvency level	107.6%	113.7%	108.9%	112.7%	
Net loss ratio	105.6%	101.9%	103.7%	98.4%	
Net expense ratio	7.5%	8.8%	9.2%	9.1%	
Net combined ratio	113.1%	110.7%	112.9%	107.5%	3
Outcome: Provide efficient, timely and affordable insurance services that deliver care and compensation to claimants and agencies:					
Motor Injury Insurance (MII):					
Affordability Index ^(b)	22.9%	25%	25%	25%	
Proportion of claims payments made for the direct benefit of claimants	94.3%	95%	95%	95%	
Timeliness of liability determination	89.1%	80%	80%	80%	
Claim administration costs as a ratio of gross claims paid	8.1%	7.2%	7.8%	8.1%	
Claimant satisfaction	70%	65%	65%	65%	
Median claim duration	18.5 months	17.5 months	17.5 months	17.5 months	
RiskCover Fund:					
Affordability index ^(c)	1.72%	1.45%	1.86%	2.25%	4
Proportion of claims payments made for the direct benefit of claimants	91.6%	90%	90%	90%	
Timeliness of liability determination	98.1%	90%	90%	90%	
Claim administration costs as a ratio of gross claims paid	9.9%	9.7%	10.3%	10.0%	
Claimant satisfaction	78%	80%	80%	80%	
Median claim duration	5.5 months	4.8 months	5.3 months	5.2 months	

(a) Further details in support of the key performance indicators are provided in the Commission's Annual Report.

(b) The MII Affordability Index calculates the MII premium for the average family vehicle as a percentage of one week's worth of Western Australia's average weekly earnings.

(c) The RiskCover Fund's Affordability Index is calculated as workers' compensation agency premiums as a percentage of total agency wages.

Explanation of Significant Movements

(Notes)

1. The TPIF's net combined ratio is forecast to increase from 89.1% in the 2023-24 Actual to 110.6% in the 2024-25 Estimated Actual, then increase to 116.5% in the 2025-26 Budget Target. The movement mainly reflects the actuary's assessment of the TPIF which noted increasing claims liabilities due to the continuing increase in the number of vehicles and claims medical care costs (due to inflation).
2. The CIF's solvency level is forecast to increase from 144.8% in the 2024-25 Budget to 164.9% in the 2024-25 Estimated Actual, reflecting strong profits from underwriting profit.

The CIF's net combined ratio is projected to increase from 19.3% in the 2023-24 Actual to 52.9% in the 2024-25 Estimated Actual, and then further increase to 101.9% in the 2025-26 Budget Target. The reduction between the 2024-25 Budget and 2024-25 Estimated Actual reflects strong underwriting profits. This result was mainly due to lower than expected increase in claims liabilities, driven by an increase in long-term discount rates (used to value the Fund's long-tail liabilities) and fewer new scheme participants with catastrophic injuries than anticipated, whilst partly offset by higher than forecast medical and care costs inflation.

3. The RiskCover Fund's net combined ratio of 113.1% in the 2023-24 Actual reflects the Fund's large underwriting loss for that year. The loss was mainly attributable to higher than expected claims costs driven by an increase in the number and cost of new claims in workers compensation, property and liability insurance classes. This ratio is forecast to decrease to 107.5% in the 2025-26 Budget Target, reflecting a continued but smaller underwriting loss forecast for the year.
4. The RiskCover Fund's affordability index is expected to increase from 1.45% in the 2024-25 Budget to 1.86% in the 2024-25 Estimated Actual and further increase to 2.25% in the 2025-26 Budget Target. The increasing trend reflects the growth in new claim volumes per full-time equivalents insured, coupled with an increase in average claims cost driven by an increasingly higher proportion of severe lost-time injury claims (which are of a longer duration).

Asset Investment Program

1. The Commission's Asset Investment Program across the forward estimates period totals \$18.6 million. The major components include:
 - 1.1. \$13.3 million for ICT software, incorporating systems developed for use by the Commission's stakeholders, application development software, performance monitoring and security applications, core insurance system enhancements, general desktop applications and expenditure to upgrade a range of systems identified in the Commission's Strategic Plan;
 - 1.2. \$3.1 million for motor vehicle fleet replacements under the Commission's Remuneration Benefit Vehicle Scheme; and
 - 1.3. \$1.7 million for ICT hardware, including scheduled replacement of laptops, network and server infrastructure, continual ICT security enhancements and enhanced disaster recovery capability.

	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							
ICT Hardware - 2024-25 Program	2,820	2,820	2,820	-	-	-	-
ICT Software - 2024-25 Program	2,910	2,910	2,910	-	-	-	-
Motor Vehicles - 2024-25 Program	328	328	328	-	-	-	-
Other Fixed Assets - 2024-25 Program	35	35	35	-	-	-	-
Plant and Equipment - 2024-25 Program	15	15	15	-	-	-	-
NEW WORKS							
ICT Hardware							
2025-26 Program	152	-	-	152	-	-	-
2026-27 Program	176	-	-	-	176	-	-
2027-28 Program	1,139	-	-	-	-	1,139	-
2028-29 Program	195	-	-	-	-	-	195
ICT Software							
2025-26 Program	3,550	-	-	3,550	-	-	-
2026-27 Program	3,250	-	-	-	3,250	-	-
2027-28 Program	3,250	-	-	-	-	3,250	-
2028-29 Program	3,250	-	-	-	-	-	3,250
Motor Vehicles							
2025-26 Program	719	-	-	719	-	-	-
2026-27 Program	800	-	-	-	800	-	-
2027-28 Program	800	-	-	-	-	800	-
2028-29 Program	800	-	-	-	-	-	800
Other Fixed Assets							
2026-27 Program	120	-	-	-	120	-	-
2027-28 Program	120	-	-	-	-	120	-
2028-29 Program	120	-	-	-	-	-	120
Plant and Equipment							
2025-26 Program	5	-	-	5	-	-	-
2026-27 Program	60	-	-	-	60	-	-
2027-28 Program	60	-	-	-	-	60	-
2028-29 Program	60	-	-	-	-	-	60
Total Cost of Asset Investment Program	24,734	6,108	6,108	4,426	4,406	5,369	4,425
FUNDED BY							
Internal Funds and Balances			6,108	4,426	4,406	5,369	4,425
Total Funding			6,108	4,426	4,406	5,369	4,425

Financial Statements

Insurance Commission of Western Australia

Income Statement

Revenue

1. Total Revenue is forecast to increase by \$178.5 million from 2024-25 Estimated Actual to the 2025-26 Budget, due to forecast increases in premium revenue and investment income.

Expenses

2. Total Expenses are estimated to increase by \$346.4 million from the 2023-24 Actual to the 2024-25 Estimated Actual, and by a further \$299.2 million in the 2025-26 Budget. These movements mainly reflect increased claims expenses which are forecast to increase by \$295.9 million from the 2023-24 Actual to the 2024-25 Estimated Actual, and by a further \$252.9 million in the 2025-26 Budget.
3. Dividends will decrease by \$109.8 million from the 2023-24 Actual to the 2024-25 Estimated Actual. The 2023-24 Actual reflects a large dividend payment of \$171.7 million following the strong financial performance in the 2022-23 financial year.

Statement of Financial Position

4. The increase in property, plant and equipment of \$28.3 million from the 2024-25 Budget to the 2024-25 Estimated Actual is primarily due to the lease of new office space which was not budgeted in 2024-25.
5. Current borrowing and leases liabilities are expected to decrease by \$2.4 million from the 2024-25 Budget to the 2024-25 Estimated Actual due to the impending termination of the Commission's former leased office space.
6. Total Equity is forecast to increase by \$212.7 million from the 2023-24 Actual to the 2024-25 Estimated Actual, and then further increase by \$129.5 million in the 2025-26 Budget. These movements are largely due to forecast growth in investment assets, partially offset by the increase in motor injury insurance claims liabilities.

Statement of Cashflows

7. Closing cash assets balance increases by \$42.3 million from the 2024-25 Estimated Actual to the 2024-25 Budget, where it is forecast to reach \$553 million. This movement primarily reflects returns from investing activities, partially offset by dividend and NTER tax equivalent payments to Government.

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	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUE							
Revenue from operations							
Premium revenue	995,105	1,047,009	1,060,572	1,131,349	1,173,898	1,210,522	1,245,511
Other revenue	536,178	566,080	565,397	673,099	716,925	771,525	829,195
TOTAL REVENUE	1,531,283	1,613,089	1,625,969	1,804,448	1,890,823	1,982,047	2,074,706
Expenses							
Claim expenses	659,911	1,125,816	955,796	1,208,713	1,300,898	1,372,168	1,447,182
Employee benefits ^(b)	52,459	58,655	57,263	69,210	71,673	73,466	75,301
Accommodation	275	300	300	300	307	315	323
Depreciation and amortisation	8,402	6,818	10,469	6,965	7,664	7,707	7,499
Finance and interest costs	68,869	93,485	94,420	112,478	115,914	125,638	135,692
Other expenses	97,283	111,459	115,350	135,117	146,253	151,937	158,456
TOTAL EXPENSES	887,199	1,396,533	1,233,598	1,532,783	1,642,709	1,731,231	1,824,453
NET PROFIT/(LOSS) BEFORE TAX	644,084	216,556	392,371	271,665	248,114	250,816	250,253
National Tax Equivalent Regime							
Current tax equivalent expense	145,036	18,714	71,458	30,699	19,285	15,189	10,040
Deferred tax equivalent expense	37,067	46,252	46,253	50,800	55,148	60,057	65,037
NET PROFIT/(LOSS) AFTER TAX	461,981	151,590	274,660	190,166	173,681	175,570	175,176
Dividends	171,722	54,271	61,960	60,670	61,775	62,504	62,762

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 442, 469 and 512 respectively.

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.....	476,782	614,927	510,636	552,979	597,545	641,942	686,831
Receivables.....	60,422	54,740	60,339	60,242	60,141	60,071	60,006
Other investments.....	5,360,475	5,516,869	5,780,685	6,306,316	6,859,450	7,410,598	7,967,714
Government securities.....	319,065	337,149	344,094	375,402	408,349	441,177	474,361
Other.....	15,586	14,066	15,584	15,468	15,468	15,468	15,468
Total current assets.....	6,232,330	6,537,751	6,711,338	7,310,407	7,940,953	8,569,256	9,204,380
NON-CURRENT ASSETS							
Property, plant and equipment.....	40,069	6,894	35,197	31,711	27,654	24,643	20,990
Intangibles.....	16,112	14,478	16,349	16,999	17,502	17,879	18,162
Receivables.....	274,266	307,692	289,264	315,149	340,223	364,462	389,463
Other investments.....	1,509,664	1,718,066	1,628,091	1,776,227	1,932,116	2,087,447	2,244,458
Total non-current assets.....	1,840,111	2,047,130	1,968,901	2,140,086	2,317,495	2,494,431	2,673,073
TOTAL ASSETS	8,072,441	8,584,881	8,680,239	9,450,493	10,258,448	11,063,687	11,877,453
CURRENT LIABILITIES							
Outstanding claims.....	669,574	643,157	669,573	669,573	669,573	669,573	669,573
Employee provisions.....	9,492	9,177	9,449	9,462	9,475	9,488	9,501
Payables.....	163,541	165,358	252,466	259,418	257,504	255,841	253,937
Borrowings and leases.....	1,695	2,762	325	2,415	2,604	2,893	3,202
Other.....	1,473,845	1,625,935	1,598,172	1,737,180	1,924,899	2,115,181	2,312,673
Total current liabilities.....	2,318,147	2,446,389	2,529,985	2,678,048	2,864,055	3,052,976	3,248,886
NON-CURRENT LIABILITIES							
Outstanding claims.....	3,290,600	3,954,797	3,595,225	4,085,550	4,593,770	5,094,927	5,598,509
Employee provisions.....	6,777	7,556	6,852	6,929	7,008	7,089	7,171
Borrowings and leases.....	40,164	-	39,939	37,685	35,080	32,187	28,985
Other.....	167,468	46,252	46,253	50,800	55,148	60,055	65,035
Total non-current liabilities.....	3,505,009	4,008,605	3,688,269	4,180,964	4,691,006	5,194,258	5,699,700
TOTAL LIABILITIES	5,823,156	6,454,994	6,218,254	6,859,012	7,555,061	8,247,234	8,948,586
NET ASSETS	2,249,285	2,129,887	2,461,985	2,591,481	2,703,387	2,816,453	2,928,867
EQUITY							
Contributed equity.....	(55,233)	(55,233)	(55,233)	(55,233)	(55,233)	(55,233)	(55,233)
Accumulated surplus/(deficit).....	2,277,541	2,159,944	2,490,241	2,619,737	2,731,643	2,844,709	2,957,123
Reserves.....	26,977	25,176	26,977	26,977	26,977	26,977	26,977
TOTAL EQUITY	2,249,285	2,129,887	2,461,985	2,591,481	2,703,387	2,816,453	2,928,867

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

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 OPERATING ACTIVITIES							
Receipts							
Premium receipts.....	1,120,747	1,182,303	1,201,923	1,277,790	1,324,120	1,361,778	1,400,528
GST receipts.....	148,984	146,695	147,961	158,528	167,221	174,689	182,168
Other receipts.....	290,952	329,405	337,405	412,085	439,987	473,690	508,421
Payments							
Claim payments.....	(573,210)	(677,836)	(651,171)	(718,388)	(792,678)	(871,011)	(943,600)
Employee benefits.....	(52,677)	(58,533)	(57,176)	(69,121)	(71,582)	(73,371)	(75,206)
Accommodation.....	(280)	(300)	(300)	(300)	(307)	(315)	(323)
GST payments.....	(147,106)	(146,695)	(147,961)	(158,528)	(167,221)	(174,689)	(182,168)
Finance and interest costs.....	(68,869)	(93,485)	(94,420)	(112,478)	(115,914)	(125,638)	(135,692)
Other payments.....	(204,023)	(228,625)	(234,459)	(261,745)	(277,473)	(286,890)	(297,248)
Net cash from operating activities.....	514,518	452,929	501,802	527,843	506,153	478,243	456,880
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	448	202	202	412	296	296	296
Other receipts.....	3,633,669	3,396,589	3,666,733	3,915,605	4,211,892	4,479,960	4,767,138
Payments							
Purchase of non-current assets.....	(7,575)	(6,108)	(6,108)	(4,426)	(4,406)	(5,369)	(4,425)
Other payments.....	(4,015,074)	(3,659,387)	(3,915,291)	(4,266,257)	(4,533,179)	(4,771,625)	(5,037,345)
Net cash from investing activities.....	(388,532)	(268,704)	(254,464)	(354,666)	(325,397)	(296,738)	(274,336)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Repayment of borrowings and leases.....	(2,481)	(3,896)	(1,524)	(164)	(2,416)	(2,604)	(2,893)
Net cash from financing activities.....	(2,481)	(3,896)	(1,524)	(164)	(2,416)	(2,604)	(2,893)
CASHFLOWS FROM GOVERNMENT							
Payments							
Dividends to Government.....	(171,722)	(54,271)	(61,960)	(60,670)	(61,775)	(62,504)	(62,762)
National Tax Equivalent Regime - Income Tax....	(36,095)	(72,000)	(150,000)	(70,000)	(71,999)	(72,000)	(72,000)
Net cash provided to Government.....	207,817	126,271	211,960	130,670	133,774	134,504	134,762
NET INCREASE/(DECREASE) IN CASH HELD.....	(84,312)	54,058	33,854	42,343	44,566	44,397	44,889
Cash assets at the beginning of the reporting period.....	561,094	560,869	476,782	510,636	552,979	597,545	641,942
Cash assets at the end of the reporting period.....	476,782	614,927	510,636	552,979	597,545	641,942	686,831

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

RiskCover Fund

Income Statement

Revenue

1. Total Revenue is forecast to decrease by \$92.8 million from the 2023-24 Actual to the 2024-25 Estimated Actual, before increasing by \$122.9 million in the 2025-26 Budget. Elevated figures for the 2023-24 Actual, and 2025-26 Budget Year, reflect higher reinsurance recovery revenue arising from large property claims and higher premium revenue received during the year.

Expenses

2. Total Expenses are estimated to decrease by \$127.8 million from the 2023-24 Actual to the 2024-25 Estimated Actual, due to an increased number and cost of new claims in the workers compensation, liability and property classes in 2023-24. Total Expenses increase back up by \$84.9 million in the 2025-26 Budget Year.

Statement of Financial Position

3. The increase in other current assets of \$14.8 million from the 2024-25 Budget to the 2024-25 Estimated Actual relates to higher premium receivables from agencies.
4. Current outstanding claims liabilities increase by \$86.5 million from the 2024-25 Budget to the 2024-25 Estimated Actual due to higher claims costs.
5. The increase in payables of \$8.8 million from the 2024-25 Budget to the 2024-25 Estimated Actual reflect premiums received in advance from agencies for the 2025-26 year.
6. Total Equity is forecast to increase by \$25 million from the 2023-24 Actual to the 2024-25 Estimated Actual, and by a further \$63 million in the 2025-26 Budget. These movements reflect a projected increase in investment assets arising from the flow-on impact of positive investment returns forecast by the Commission, partially offset by an increase in future outstanding claims liabilities.

INCOME STATEMENT ^(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
REVENUE							
Revenue from operations							
Premium revenue	634,579	567,260	592,810	686,604	725,528	770,117	815,464
Other revenue	145,141	100,132	94,129	123,239	125,454	134,931	148,240
TOTAL REVENUE	779,720	667,392	686,939	809,843	850,982	905,048	963,704
Expenses							
Claim expenses	699,125	528,134	561,835	628,049	665,191	705,151	749,720
Other expenses	90,579	100,581	100,080	118,753	128,640	139,400	148,500
TOTAL EXPENSES	789,704	628,715	661,915	746,802	793,831	844,551	898,220
NET PROFIT/(LOSS) BEFORE TAX	(9,984)	38,677	25,024	63,041	57,151	60,497	65,484

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

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.....	13,157	1	7	4	8	6	5
Receivables.....	16,723	60,684	86,139	87,936	88,338	87,405	88,657
Other investments.....	1,083,916	1,218,961	1,185,945	1,305,140	1,473,856	1,647,833	1,829,098
Other.....	68,664	7,606	22,422	22,422	22,422	22,422	22,422
Total current assets.....	1,182,460	1,287,252	1,294,513	1,415,502	1,584,624	1,757,666	1,940,182
NON-CURRENT ASSETS							
Receivables.....	278,064	144,470	278,064	278,064	278,064	278,064	278,064
Total non-current assets.....	278,064	144,470	278,064	278,064	278,064	278,064	278,064
TOTAL ASSETS	1,460,524	1,431,722	1,572,577	1,693,566	1,862,688	2,035,730	2,218,246
CURRENT LIABILITIES							
Outstanding claims.....	467,512	380,991	467,512	467,512	467,512	467,512	467,512
Payables.....	50,079	41,285	50,079	50,079	50,079	50,079	50,079
Total current liabilities.....	517,591	422,276	517,591	517,591	517,591	517,591	517,591
NON-CURRENT LIABILITIES							
Outstanding claims.....	839,500	836,951	926,529	984,477	1,096,448	1,208,993	1,326,025
Total non-current liabilities.....	839,500	836,951	926,529	984,477	1,096,448	1,208,993	1,326,025
TOTAL LIABILITIES	1,357,091	1,259,227	1,444,120	1,502,068	1,614,039	1,726,584	1,843,616
NET ASSETS	103,433	172,495	128,457	191,498	248,649	309,146	374,630
EQUITY							
Contributed equity.....	(323,788)	(323,788)	(323,788)	(323,788)	(323,788)	(323,788)	(323,788)
Accumulated surplus/(deficit).....	427,221	496,283	452,245	515,286	572,437	632,934	698,418
TOTAL EQUITY	103,433	172,495	128,457	191,498	248,649	309,146	374,630

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

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 OPERATING ACTIVITIES							
Receipts							
Premium receipts	552,183	567,260	570,389	686,604	725,528	770,117	815,464
GST receipts	64,976	75,238	75,493	90,709	95,041	101,520	107,918
Other receipts	78,027	101,819	102,115	119,676	123,044	133,591	144,498
Payments							
Claim payments	(450,027)	(464,856)	(474,806)	(570,101)	(553,220)	(592,606)	(632,688)
GST payments	(65,254)	(75,239)	(75,493)	(90,709)	(95,041)	(101,520)	(107,919)
Other payments	(90,579)	(99,033)	(108,819)	(116,987)	(126,632)	(137,127)	(146,008)
Net cash from operating activities	89,326	105,189	88,879	119,192	168,720	173,975	181,265
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Other payments	(142,596)	(105,189)	(102,029)	(119,195)	(168,716)	(173,977)	(181,266)
Net cash from investing activities	(142,596)	(105,189)	(102,029)	(119,195)	(168,716)	(173,977)	(181,266)
NET INCREASE/(DECREASE) IN CASH HELD	(53,270)	-	(13,150)	(3)	4	(2)	(1)
Cash assets at the beginning of the reporting period	66,427	1	13,157	7	4	8	6
Cash assets at the end of the reporting period	13,157	1	7	4	8	6	5

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

Keystart

Part 3 Financial Administration

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information ^(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
REVENUE TO GENERAL GOVERNMENT SECTOR							
Dividends ^(b)	35,232	-	5,391	-	-	-	-
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	222,376	169,294	171,133	117,676	119,741	151,711	198,272
Total Expenses ^(c)	187,144	169,548	165,742	130,206	135,878	159,482	191,807
Total Borrowings	2,505,000	2,084,561	1,885,000	1,424,504	1,793,817	2,373,923	3,150,732
NET PROFIT AFTER TAX	35,232	(254)	5,391	(12,530)	(16,137)	(7,771)	6,465
CASH ASSETS ^(d)	777,600	724,231	729,797	381,063	381,268	380,127	377,644

(a) The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual financial data have been recast for comparative purposes due to Keystart becoming a Government Trading Enterprise (GTE) as of 1 July 2025.

(b) In determining dividend payments to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.

(c) Excludes current tax expense, deferred tax expense and dividend payments.

(d) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Keystart's Income Statement, 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
Revision of Financial Forecasts.....	4,776	-	-	-	-

Significant Initiatives

1. Keystart's objective is to assist more Western Australians to achieve home ownership by providing transitional finance through its low-deposit home loan products.

Election Commitments

2. Keystart will pilot a new low-deposit Modular Home Loan product to make it easier for customers to access finance for new modular homes. This will provide more housing choice, particularly for those in rural and regional locations. It will also support the modular construction industry to grow in scale.
3. Keystart will also pilot a Graduate and Apprentice Loan, a low-deposit home loan product targeted at graduates and apprentices to be launched during the 2025-26 financial year.
4. The Government will expand its shared equity program to provide 1,000 shared equity loans for newly constructed apartment and townhouses, with the Government to make an equity contribution of up to 35% of the property value, or up to \$250,000, to be launched in the 2025-26 financial year.

5. Keystart will establish a \$75 million fund to support Build to Rent Loans that will provide up to 30% low-cost finance, or up to \$250,000 per apartment, for affordable build-to-rent developments. This will include no-interest loans during construction, and low-interest loans thereafter, with applications to open in 2025-26 and loans expected to be issued in 2026-27, or earlier.

Establishment as a Government Trading Enterprise

6. The *Keystart Act 2024* established Keystart as a GTE and allowed for the repeal of the *Country Housing Authority Act 1998*. Keystart is expected to commence trading as a GTE on 1 July 2025.

Changes to Economic Assumptions

7. The Reserve Bank of Australia (RBA) decreased its official cash rate (OCR) during 2024-25 and this was passed on to existing and new customers, reducing the cost of servicing their loans with Keystart.
8. The RBA's OCR may continue to fall during the 2025-26 Budget Year. A reduction in the OCR will benefit Keystart customers through lower interest rates and will negatively impact on investment returns as Keystart reinvests its cash reserves, required for liquidity and capital adequacy purposes, at lower rates.

Policy Setting Adjustments

9. Rising house prices have allowed greater numbers of Keystart customers to transition their home loans to commercial lenders, in line with Keystart's operating model as a transitional, low-deposit, lender.
10. The Government approved an increase in Keystart's metropolitan and regional property price limits in December 2024 to \$730,000, which has resulted in an increase in applications from customers in the March quarter of 2025 than in the corresponding quarter in the prior year.

Annual Performance Statement

A GTE is not required to adopt an Annual Performance Statement for the budget year in which it is first established as per section 75 (2) of the *Government Trading Enterprises Act 2023*. Keystart's first Annual Performance Statement will be produced for the 2026-27 Budget.

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. Keystart's objectives, outcomes and key performance information will be produced for the 2026-27 Budget.

Asset Investment Program

1. To support the delivery of its key lending services, Keystart's Asset Investment Program totals \$5 million over the forward estimates period and includes an ongoing ICT development program.

	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							
ICT Systems.....	20,501	15,901	1,150	1,150	1,150	1,150	1,150
Total Cost of Asset Investment Program	20,501	15,901	1,150	1,150	1,150	1,150	1,150
FUNDED BY							
Internal Funds and Balances.....			1,150	1,150	1,150	1,150	1,150
Total Funding.....			1,150	1,150	1,150	1,150	1,150

Financial Statements

1. Keystart's financial statements have been presented to reflect the *Keystart Act 2024*, consolidating the operations of the previous Keystart entities and the Country Housing Authority. The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual financial data have been recast for comparative purposes due to Keystart becoming a GTE as of 1 July 2025.
2. Full audited financial statements will be published in Keystart's first Annual Report for the 2025-26 financial year.
3. Keystart is currently not registered for the National Tax Equivalency Regime, the effects of which have not been reflected in the financial statements.

Income Statement

Revenue

4. Other revenue comprises interest paid by customer and interest earned on short-term investments. Movements in revenue reflect movements in the size of the customer loan book and updated assumptions on interest rates over the forward estimates period.

Expenses

5. Finance and interest costs include interest paid on borrowings obtained from the Western Australian Treasury Corporation. Reduction in finance and interest costs from the 2023-24 Actual to the 2025-26 Budget Year reflects reduced borrowings (as a result of a smaller loan book) and lower interest rates.

Statement of Financial Position

6. Cash assets are high-quality liquid assets and short-term investments that Keystart holds as part of its liquidity management and capital adequacy requirements. Changes in cash balances reflects changes in liquidity requirements, debt repayment maturities and expected loan repayments and disbursements.
7. Loans and advances (current and non-current assets) represent the outstanding balance of loans made to customers. The loan balance at the 2024-25 Estimated Actual is lower than the 2024-25 Budget due to rising property prices resulting in more customers transitioning to commercial lenders.

INCOME STATEMENT (Controlled)

	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
REVENUE							
Revenue from operations							
Other revenue.....	222,376	169,294	171,133	117,676	119,741	151,711	198,272
TOTAL REVENUE	222,376	169,294	171,133	117,676	119,741	151,711	198,272
Expenses							
Employee benefits ^(a)	19,937	23,728	23,474	23,470	22,955	23,881	24,546
Supplies and services.....	8,344	12,476	8,985	8,833	9,299	9,467	9,738
Accommodation.....	34	38	38	39	40	41	42
Depreciation and amortisation	2,161	2,594	2,594	2,362	2,462	2,462	2,562
Finance and interest costs	146,376	119,790	112,168	78,253	85,726	107,551	138,212
Other expenses	10,292	10,922	18,483	17,249	15,396	16,080	16,707
TOTAL EXPENSES	187,144	169,548	165,742	130,206	135,878	159,482	191,807
NET PROFIT/(LOSS) BEFORE TAX	35,232	(254)	5,391	(12,530)	(16,137)	(7,771)	6,465
Dividends	35,232	-	5,391	-	-	-	-

(a) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 136, 150 and 139 respectively.

**STATEMENT OF FINANCIAL POSITION
(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.....	777,600	724,231	729,797	381,063	381,268	380,127	377,644
Receivables.....	1,713	3,531	1,614	1,614	1,614	1,614	1,610
Loans and advances.....	733,382	505,958	514,345	470,875	592,137	790,955	1,061,432
Total current assets.....	1,512,695	1,233,720	1,245,756	853,552	975,019	1,172,696	1,440,686
NON-CURRENT ASSETS							
Property, plant and equipment.....	4,785	4,525	4,157	3,412	2,869	2,019	1,774
Intangibles.....	2,269	1,980	1,670	1,501	1,245	1,526	993
Loans and advances.....	1,353,516	1,180,323	969,161	882,538	1,126,225	1,516,651	2,043,849
Total non-current assets.....	1,360,570	1,186,828	974,988	887,451	1,130,339	1,520,196	2,046,616
TOTAL ASSETS	2,873,265	2,420,548	2,220,744	1,741,003	2,105,358	2,692,892	3,487,302
CURRENT LIABILITIES							
Employee provisions.....	2,064	2,751	2,507	2,956	3,191	3,191	2,612
Payables.....	41,324	5,395	9,114	2,036	12,598	27,797	39,786
Borrowings and leases.....	550,883	520,577	415,583	324,081	393,187	510,354	677,842
Interest payable.....	16,320	18,734	16,320	16,320	16,320	16,320	16,320
Other.....	305	268	284	243	243	243	243
Total current liabilities.....	610,896	547,725	443,808	345,636	425,539	557,905	736,803
NON-CURRENT LIABILITIES							
Employee provisions.....	353	711	484	617	879	879	605
Borrowings and leases.....	1,959,119	1,567,997	1,473,555	1,104,383	1,404,706	1,867,645	2,476,966
Other.....	449	2,589	449	449	453	453	453
Total non-current liabilities.....	1,959,921	1,571,297	1,474,488	1,105,449	1,406,038	1,868,977	2,478,024
TOTAL LIABILITIES	2,570,817	2,119,022	1,918,296	1,451,085	1,831,577	2,426,882	3,214,827
NET ASSETS	302,448	301,526	302,448	289,918	273,781	266,010	272,475
EQUITY							
Contributed equity.....	302,448	301,526	302,448	302,448	302,448	302,448	302,448
Accumulated surplus/(deficit).....	-	-	-	(12,530)	(28,667)	(36,438)	(29,973)
TOTAL EQUITY	302,448	301,526	302,448	289,918	273,781	266,010	272,475

STATEMENT OF CASHFLOWS
(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 OPERATING ACTIVITIES							
Receipts							
Other receipts	217,007	166,941	166,932	117,675	119,742	151,712	198,272
Payments							
Employee benefits	(19,868)	(23,155)	(22,334)	(22,888)	(22,458)	(23,881)	(25,399)
Supplies and services	(7,448)	(7,837)	(4,191)	(3,984)	(4,064)	(3,965)	(4,017)
Accommodation	(34)	(38)	(38)	(39)	(40)	(41)	(42)
Finance and interest costs	(147,765)	(119,748)	(114,225)	(80,286)	(84,242)	(107,032)	(138,702)
Other payments	(9,521)	(20,365)	(28,711)	(25,935)	(21,817)	(21,688)	(21,607)
Net cash from operating activities	32,371	(4,202)	(2,567)	(15,457)	(12,879)	(4,895)	8,505
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Other receipts	965,918	692,224	908,334	802,701	705,492	597,749	439,646
Payments							
Purchase of non-current assets	(288)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)
Other payments	(293,811)	(221,383)	(296,216)	(668,019)	(1,060,049)	(1,172,426)	(1,225,768)
Net cash from investing activities	671,819	469,691	610,968	133,532	(355,707)	(575,827)	(787,272)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings	360,000	124,427	650,000	576,828	950,784	685,062	783,431
Payments							
Repayment of borrowings and leases	(885,377)	(571,029)	(1,270,972)	(1,038,246)	(581,993)	(105,481)	(7,147)
Net cash from financing activities	(525,377)	(446,602)	(620,972)	(461,418)	368,791	579,581	776,284
CASHFLOWS FROM GOVERNMENT							
Payments							
Dividends to Government	(82,655)	(20,225)	(35,232)	(5,391)	-	-	-
Net cash provided to Government	82,655	20,225	35,232	5,391	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	96,158	(1,338)	(47,803)	(348,734)	205	(1,141)	(2,483)
Cash assets at the beginning of the reporting period	681,442	725,569	777,600	729,797	381,063	381,268	380,127
Cash assets at the end of the reporting period	777,600	724,231	729,797	381,063	381,268	380,127	377,644

Part 4

Jobs and Economic Development

Introduction

The Jobs and Economic Development portfolio is creating jobs for Western Australians and promoting a strong and diverse economy that delivers benefits to all areas of the State. The portfolio facilitates investment in the State, supports the development of export markets and opportunities, and promotes the State as an attractive tourist destination. It also has a focus on innovation and technological developments and overall support for businesses around the State.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Energy and Economic Diversification		
– Total Cost of Services.....	364,256	502,006
– Asset Investment Program	945	-
Creative Industries, Tourism and Sport		
– Total Cost of Services.....	763,367	870,233
– Asset Investment Program	197,243	172,661
Primary Industries and Regional Development		
– Total Cost of Services.....	697,287	750,614
– Asset Investment Program	(49,880)	169,624
Mines, Petroleum and Exploration		
– Total Cost of Services.....	173,781	192,075
– Asset Investment Program	8,212	4,408
Gold Corporation		
– Asset Investment Program	13,986	28,884
Western Australian Meat Industry Authority		
– Asset Investment Program	524	450
Small Business Development Corporation		
– Total Cost of Services.....	20,303	20,980
– Asset Investment Program	-	40

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Rural Business Development Corporation		
– Total Cost of Services.....	514	15,926
Economic Regulation Authority		
– Total Cost of Services.....	22,250	24,979
– Asset Investment Program	700	716
Forest Products Commission		
– Asset Investment Program	42,398	44,586
Racing and Wagering Western Australia		
– Asset Investment Program	28,832	21,125
Western Australian Greyhound Racing Association		
– Asset Investment Program	3,028	300
The Burswood Park Board		
– Asset Investment Program	4,031	1,130

Ministerial Responsibilities

Minister	Agency	Services
<p>Premier; Minister for State Development; Trade and Investment; Economic Diversification</p> <p>Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests</p> <p>Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara</p> <p>Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley</p> <p>Minister for Agriculture and Food; Fisheries; Forestry; Small Business; Mid West</p>	Energy and Economic Diversification	<ol style="list-style-type: none"> 1. International Engagement, Trade and Investment 2. Project Facilitation 3. Industry Development 4. Science and Innovation 5. Corporate Support - Transitional Arrangements 6. Energy Policy
<p>Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation</p> <p>Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women</p> <p>Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests</p> <p>Minister for Police; Road Safety; Tourism; Great Southern</p>	Creative Industries, Tourism and Sport	<ol style="list-style-type: none"> 1. Destination Marketing 2. Event Tourism 3. Tourism Destination Development 4. Project Facilitation 5. Cultural and Arts Industry Support 6. Office of Multicultural Interests 7. Asset and Infrastructure Support Services to Client Agencies 8. Sport and Recreation Industry Support 9. Cultural Heritage Management and Conservation 10. Cultural Heritage Access and Community Engagement and Education 11. State Library Services 12. Public Library Support 13. Venue Management Services 14. Collections Management, Research and Conservation Services 15. Collections Effectively Documented and Digitised 16. Public Sites, Public Programs and Collections Accessed On-Site 17. Online Access to Collections, Expertise and Programs 18. Museum Services to the Regions 19. Corporate Support - Transitional Arrangements
<p>Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley</p> <p>Minister for Agriculture and Food; Fisheries; Forestry; Small Business; Mid West</p>	Primary Industries and Regional Development	<ol style="list-style-type: none"> 1. Regional Industry and Community Development Investment Facilitation 2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions 3. Regional Technical and Technological Development 4. Regional Skills and Knowledge Development 5. Regional Social Amenity Development 6. Agricultural and Fisheries Biosecurity and Integrity 7. Agricultural and Fisheries Natural Resource Management
Minister for Mines and Petroleum; Finance; Electoral Affairs; Goldfields-Esperance	<p>Mines, Petroleum and Exploration</p> <p>Gold Corporation</p>	<ol style="list-style-type: none"> 1. Resource and Environmental Regulation <p>n.a.</p>
Minister for Agriculture and Food; Fisheries; Forestry; Small Business; Mid West	<p>Western Australian Meat Industry Authority</p> <p>Small Business Development Corporation</p> <p>Rural Business Development Corporation</p>	<p>n.a.</p> <ol style="list-style-type: none"> 1. Information, Guidance, Referral and Business Development Services 2. Access to Justice for Small Business 1. Promote Rural Industry Development and Investment Facilitation
Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation	Economic Regulation Authority	<ol style="list-style-type: none"> 1. Submissions to the Economic Regulation Authority's Governing Body

Minister	Agency	Services
Minister for Agriculture and Food; Fisheries; Forestry; Small Business; Mid West	Forest Products Commission	n.a.
Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Racing and Wagering Western Australia	n.a.
	Western Australian Greyhound Racing Association	n.a.
	The Burswood Park Board	n.a.

Division 13 **Energy and Economic Diversification**

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets ^(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
DELIVERY OF SERVICES							
Item 42 Net amount appropriated to deliver services	233,284	248,438	204,810	331,799	303,213	200,195	177,711
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,490	1,570	1,570	1,641	1,720	1,813	1,869
Total appropriations provided to deliver services	234,774	250,008	206,380	333,440	304,933	202,008	179,580
ADMINISTERED TRANSACTIONS							
Item 43 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	22,686	14,699	50,365	128,777	84,452	84,759	84,974
CAPITAL							
Item 130 Capital Appropriation	2,184	2,181	21,186	28,170	17,170	7,170	7,170
TOTAL APPROPRIATIONS	259,644	266,888	277,931	490,387	406,555	293,937	271,724
EXPENSES							
Total Cost of Services	301,487	435,551	364,256	502,006	429,240	288,500	271,177
Net Cost of Services ^(b)	289,131	405,479	336,912	478,973	400,225	277,864	260,112
CASH ASSETS ^(c)	177,388	60,457	103,763	37,983	39,052	32,732	22,387

(a) The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual financial data have been recast for comparative purposes due to Public Sector Reform changes which take effect on 1 July 2025.

(b) 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.

(c) 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					
Housing Innovation Fund ^(a)	-	15,054	15,439	386	395
Investment Attraction Fund Top-Up.....	-	15,000	15,000	-	-
Manufacturing Facilities at Forrestfield and Local Industry Development Fund	-	4,000	6,000	8,000	7,000
New Industries and Innovation Fund Uplift.....	-	10,110	10,127	9,884	9,879
Residential Battery Scheme ^(a)	-	13,110	25,091	11,215	4,215
Small Commitments	-	70	-	-	-
Space Launch Facility Study	-	1,000	1,000	-	-
Strategic Industries Fund Top-Up.....	-	1,000	1,000	1,000	1,000

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
New Initiatives					
Digital Industry Initiatives ^(b)	1,000	3,000	3,000	500	-
Domestic Gas Policy	280	-	-	-	-
Lithium Industry Support - Administration	150	150	150	150	-
PoweringWA Structure and Resourcing	3,856	10,152	-	-	-
Social Housing Energy Performance Upgrades Co-Investment ^(c)	2,338	10,939	18,323	-	-
State Agreements	-	578	598	619	641
Ongoing Initiatives					
Approvals Reform	1,248	1,284	1,319	1,352	1,352
International Education ^(b)	-	3,500	-	-	-
Invest and Trade Western Australia ^{(b)(c)}	1,882	266	-	-	-
Lower Carbon Grants and GreenTech Hub ^(c)	-	1,000	-	-	-
Mid West Hydrogen Hub	4,250	-	-	-	-
Onslow Community Development Fund ^(c)	626	(126)	-	-	-
Science and STEM Programs ^(c)	(17)	983	(17)	(17)	(17)
Space Industry ^{(b)(c)}	3,518	-	-	-	-
Strategic Industrial Areas ^(c)	576	1,030	1,030	30	30
Other					
Pilbara Energy Transition Plan - Transfer to Horizon Power	-	1,000	-	-	-
Public Sector Wages Policy	2,144	3,343	4,051	4,114	4,144

(a) Due to accounting treatment, loan amounts are not reflected in this table.

(b) Existing Department spending has been reprioritised to meet some or all of the costs of this initiative.

(c) This spending is either partly or fully funded by the Commonwealth Government or industry.

Significant Initiatives

Public Sector Reform

- Following the 2025 State General Election in March, the Government announced targeted reform involving nine departments which comes into effect on 1 July 2025. The reform includes reshaping Jobs, Tourism, Science and Innovation to become Energy and Economic Diversification. The Department retains its focus on local manufacturing, economic diversification and future industry development and adds responsibility for energy policy which is currently the responsibility of Energy, Mines, Industry Regulation and Safety.

Supporting Government Priorities

- The Department is leading the Government's commitment to economic diversification, decarbonisation, and attracting major job creating projects that will transform the State's economy.
- To support key infrastructure, project-ready land and to unlock the State's Strategic Industrial Areas (SIAs) that support these projects, the Government is:
 - investing a further \$500 million into the Strategic Industries Fund, taking it to \$1 billion, to support the delivery of common user infrastructure and enabling works across the State's SIAs; and
 - supporting critical road upgrades at the Kemerton and Kwinana SIAs, as well as a second phase of the Oakajee SIA water supply study and the activation of key precincts including the Boodarie SIA in the Pilbara.
- As part of the Government's Made in WA Plan, the Department is supporting the growth of local manufacturing to provide job opportunities and foster supply chain security. The Department is implementing several manufacturing initiatives identified in Made in WA, including:
 - \$50 million for a Housing Innovation Fund to support the local housing industry to innovate and deliver more houses across the State, with \$30 million allocated for grant funding and \$20 million for low interest loans; and
 - \$25 million for manufacturing facilities at Forrestfield, to establish a Local Industry Development Fund, and to support establishing the Advanced Manufacturing and Technology Hub in Picton. These initiatives build capacity for local businesses to manufacture the major energy infrastructure and transmission required for the State's energy transition.

5. The Department supports the growth of a range of Western Australia's established and emerging industries through targeted industry development activities. As part of this work, the Government is investing:
 - 5.1. an additional \$40 million for the New Industries and Innovation Fund to support the delivery of grants, sponsorship and accelerator programs that enable the commercialisation of local innovations;
 - 5.2. \$7.5 million to support digital industries, including \$6 million for the Digital Transformation Round of the Local Capability Fund and \$1.5 million for a new call centre proposal for The Big Issue; and
 - 5.3. \$5.5 million to grow the State's space sector, including \$3.5 million to develop a commercial satellite assembly capability program and \$2 million to undertake a study into establishing a Western Australian Space Launch Facility.
6. The Department also supports programs that assist Western Australian workers, businesses and communities to navigate and adapt to significant economic and industry change. The Government has committed to key initiatives including:
 - 6.1. an additional \$30 million to top-up the Collie Industrial Transition Fund (allocated beyond the forward estimates period) to support the creation of new jobs through land activation and industry attraction initiatives; and
 - 6.2. \$3.5 million to support the international education sector to adapt to the Commonwealth Government's migration reforms, including \$2 million for an Innovation and Transition Grant program and \$1.5 million to extend the current Western Australian Technical and Vocational Education and Training Consortium partnership.
7. The transition to net zero offers a transformational opportunity for Western Australia to accelerate growth across the State's emerging and established industries. The Department will implement the Government's commitment of an additional \$30 million for a second round of the New Energies Industries Funding Stream of the Investment Attraction Fund (IAF) to support major clean energy and renewable energy projects.
8. The Government has committed \$387 million for the Residential Battery Scheme to provide rebates and interest free loans for batteries to help households with cost of living pressures and support energy security.
 - 8.1. The scheme will be supported under the Distributed Energy Resources Roadmap, to ensure equipment is compliant with technical standards and can be safely integrated into the energy system at scale.
 - 8.2. As part of the Government's Made in WA Plan and to support the implementation of the Residential Battery Scheme, the Department will establish the \$50 million Local Battery Manufacturing Program to provide grants (\$30 million) and low-interest loans (\$20 million) to support the manufacture of batteries in Western Australia for the local, national and international market.
 - 8.3. In addition, as part of Project Jupiter, supported by \$20.8 million in funding from the Australian Renewable Energy Agency, households will be able to realise further benefits from their system with the opportunity to join a Virtual Power Plant and participate in the energy transition in Western Australia.
9. The Department continues to progress the establishment of PoweringWA and undertake community engagement and consultation to understand challenges and opportunities around the energy transition in the South West Interconnected System. This includes engaging with industry stakeholders and working across government to remove barriers to delivering the electricity infrastructure required to support the Government's economic development and decarbonisation objectives.
10. The Department, in partnership with Communities and Horizon Power (and with co-funding from the Commonwealth Government), is delivering the Social Housing Energy Performance Initiative, which will provide energy efficiency upgrades to social housing properties, particularly prioritising Aboriginal and regional communities.

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

As a result of the Public Sector Reform changes, the Outcomes, Services and Key Performance Information reflects the reshaping of the Department of Jobs, Tourism, Science and Innovation to the Department of Energy and Economic Diversification from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

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 Goals	Desired Outcomes	Services
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	1. International Engagement, Trade and Investment 2. Project Facilitation 3. Industry Development 4. Science and Innovation
	Efficient and effective corporate services provided to client agency.	5. Corporate Support - Transitional Arrangements
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Facilitating secure, reliable, sustainable and affordable energy services for WA households and businesses.	6. Energy Policy

Service Summary

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. International Engagement, Trade and Investment	107,418	139,508	86,778	166,275	123,066	74,832	57,781
2. Project Facilitation	29,721	53,262	51,787	40,027	38,948	32,658	35,520
3. Industry Development	73,950	118,448	102,457	123,815	121,553	92,970	94,511
4. Science and Innovation	47,665	83,902	75,730	87,167	69,262	56,277	51,007
5. Corporate Support - Transitional Arrangements	-	-	-	3,619	-	-	-
6. Energy Policy	42,733	40,431	47,504	81,103	76,411	31,763	32,358
Total Cost of Services	301,487	435,551	364,256	502,006	429,240	288,500	271,177

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs:					
Stakeholder satisfaction with the Department's effectiveness in providing leadership in the development of Western Australian industry sectors ^(b)	7.1	7.5	7.5	7.5	
Growth in key industries for economic diversification ^(c)	3.9%	3.9%	0.4%	0.75%	1
Share of Western Australia's merchandise exports in key markets for diversification	10.9%	11.5%	13.7%	12%	2
Western Australia's share of Australia's international student enrolments	8.3%	7.4%	8.5%	8.5%	3
Outcome: Efficient and effective corporate services provided to client agency: ^(d)					
Outcome: Facilitating secure, reliable, sustainable and affordable energy services for Western Australian households and businesses:					
Stakeholder satisfaction with Energy Policy engagement ^(e)	n.a.	70%	70%	70%	
Progress towards delivery of policy milestones for Energy Policy ^(e)	n.a.	80%	74%	80%	

(a) Further detail in support of the key effectiveness indicators is provided in the 2023-24 Annual Reports of the Departments of Jobs, Tourism, Science and Innovation and Energy, Mines, Industry Regulation and Safety.

(b) Expressed as a rating out of 10 and based on the average rating of survey respondents.

(c) This indicator is reported with a one-year time lag due to the timing of release of Commonwealth data.

(d) To facilitate the implementation of the Public Sector Reform, the Department will provide corporate services to Creative Industries, Tourism and Sport on a temporary basis for an estimated six-month period. Due to the interim nature of the service, a key effectiveness indicator has not been developed for the 2025-26 Budget.

(e) This was a new effectiveness indicator for 2024-25 and therefore no 2023-24 Actual data is available.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2024-25 Estimated Actual compared to the 2024-25 Budget reflects revised expectations of growth in key industries when compared to the previous year. The 2025-26 Budget Target has been set with the aim of continued growth across economic diversification industries relative to the expected rate of growth in the State's overall economy.
2. The higher 2024-25 Estimated Actual compared to the 2024-25 Budget reflects a larger than expected increase in the value of exports to certain key markets during 2024-25. The 2025-26 Budget Target reflects that the factors contributing to the large increase in 2024-25 are likely to be temporary.
3. The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget reflects higher than expected growth in student enrolments in Western Australia relative to the national average.

Services and Key Efficiency Indicators

1. International Engagement, Trade and Investment

The Department works to continuously strengthen the State's relationship with key international partners, attract investment and increase trade in products and services. Key activities include offshore market research and reporting, international marketing, attracting international students, coordinating Ministerial visits, enhancing the export capabilities of Western Australian businesses and managing international trade and investment opportunities.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 107,418	\$'000 139,508	\$'000 86,778	\$'000 166,275	1,2
Less Income	978	331	855	400	3
Net Cost of Service	106,440	139,177	85,923	165,875	
Employees (Full-Time Equivalents)	137	143	143	149	
Efficiency Indicator					
Ratio of Total Cost of Services to Gross State Product ^(a)	1:1,599	1:943	1:1,418	1:1,030	4,5

(a) For this efficiency indicator, the Total Cost of Services comprises Services 1 to 4.

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is largely attributable to the Investment Attraction Fund Top-up election commitment, the retiming of spending from the Investment Attraction Fund from 2024-25 to 2025-26, and increased expenditure on global campaigns.
2. The decrease in the 2024-25 Estimated Actual compared to the 2024-25 Budget is largely due to spending changes for the Investment Attraction Fund. This is the result of the retiming of grant expenditure from 2024-25 to future years to align with expected milestone payments and the allocation of budget towards venture capital investments.
3. The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget is due to industry contributions towards the Australian China Natural Gas Technology Partnership Fund.
4. The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget is driven by both a decrease in Total Cost of Services for services 1 to 4 and higher than expected nominal Gross State Product.
5. The decrease in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is largely due to the increase in Total Cost of Services for services 1 to 4.

2. Project Facilitation

This service develops, coordinates and facilitates State significant projects and infrastructure to create jobs and grow regional development. Key activities include negotiating and coordinating State Agreements for large energy and mineral projects and managing the State's SIAs.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 29,721	\$'000 53,262	\$'000 51,787	\$'000 40,027	1
Less Income	412	370	403	479	
Net Cost of Service	29,309	52,892	51,384	39,548	
Employees (Full-Time Equivalents)	104	117	128	129	2

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is lower in comparison to the 2024-25 Estimated Actual, largely due to a drop-off in spending associated with the Oakajee Access Road and Water Supply projects.
2. Full-time equivalents (FTEs) have increased due to additional staff to deliver Approvals Reform and SIA programs.

3. Industry Development

Working with Government agencies and the private sector to increase the employment of local workers and the involvement of Western Australian business in the energy sector supply chain for Government and private industry works and contracts.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	73,950	118,448	102,457	123,815	1
Less Income	7,216	23,401	19,394	3,195	2
Net Cost of Service	66,734	95,047	83,063	120,620	
Employees (Full-Time Equivalents)	72	70	77	75	

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is largely due to new spending on the Housing Innovation Fund election commitment and increased spending from the Collie Industrial Transition Fund. This is offset by a decrease in expenditure for the Native Forestry Transition Program.
2. The 2025-26 Budget Target is lower than the 2024-25 Estimated Actual due to lower Commonwealth Government contributions in relation to the Pilbara Hydrogen Hub and lower contributions from industry for the Onslow Community Development Fund.

4. Science and Innovation

Diversifying the State's economy by promoting and enhancing science, technology and innovation-related industries and workforce skills. This includes encouraging investment and science business growth, facilitating research partnerships, increasing student participation in Science, Technology, Engineering and Mathematics (STEM) subjects and strengthening the State's capability in the space industry sector.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	47,665	83,902	75,730	87,167	1
Less Income	675	507	502	506	
Net Cost of Service	46,990	83,395	75,228	86,661	
Employees (Full-Time Equivalents)	41	46	45	45	

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is mainly due to the retiming of expenditure from 2024-25 to 2025-26.

5. Corporate Support - Transitional Arrangements ^(a)

Provision of interim corporate support by the Department to Creative Industries, Tourism and Sport during the implementation of Public Sector Reform changes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(b)	nil	nil	nil	3,619	
Less Income	nil	nil	nil	nil	
Net Cost of Service	nil	nil	nil	3,619	

- (a) To facilitate the implementation of the Public Sector Reform, the Department will provide corporate services to Creative Industries, Tourism and Sport on a temporary basis for an estimated six-month period. Due to the interim nature of the service, a key efficiency indicator has not been developed for the 2025-26 Budget.
- (b) Total Cost of Service represents costs incurred for the provision of corporate services to Creative Industries, Tourism and Sport for an estimated six-month period. Costs incurred for transitional arrangements will be recouped from Creative Industries, Tourism and Sport through a service level agreement.

6. Energy Policy

Delivery of policy advice to the Government to facilitate the supply of secure, reliable, sustainable and affordable energy services to the Western Australian community through providing innovative and quality advice and initiatives that shape the energy sector for the benefit of Western Australians now and into the future.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	42,733	40,431	47,504	81,103	1,2
Less Income	3,075	5,463	6,190	18,453	3
Net Cost of Service	39,658	34,968	41,314	62,650	
Employees (Full-Time Equivalents)	94	104	120	136	4
Efficiency Indicator					
Average cost per Ministerial advice provided	\$57,514	\$56,154	\$84,378	\$112,644	5

Explanation of Significant Movements

(Notes)

- The increase from the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to increased costs for the resourcing of PoweringWA and increased spending on the Social Housing Energy Performance Upgrades initiative.
- The 2025-26 Budget Target is higher than the 2024-25 Estimated Actual largely due to increased spending to implement the Residential Battery Scheme, resourcing of PoweringWA, Social Housing Energy Performance Upgrades and for Electric Vehicle Charging Infrastructure grants.
- The increase from the 2024-25 Budget to the 2024-25 Estimated Actual, and subsequent increase to the 2025-26 Budget Target, is primarily driven by grants from the Commonwealth Government to fund the Social Housing Energy Performance Upgrades initiative.
- Since 2023-24, FTEs have increased to support the Residential Battery Scheme, PoweringWA, Specialist Gas Network Regulation and Electric Vehicle Charging Infrastructure programs.
- The increase in the 2024-25 Estimated Actual and the 2025-26 Budget Target compared to the 2024-25 Budget, is due to an increase in the Total Cost of Service as detailed in Notes 1 and 2 above, coupled with a decrease in Ministerial Advice provided due to the caretaker period for the 2025 State General Election.

Asset Investment Program

1. The Rolling Asset Replacement program reflects the ongoing investment required to maintain the Department's assets. Estimated total cost and estimated expenditure to 30 June 2025 reflect spending from 2023-24 onwards.

	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
NEW WORKS							
Rolling Asset Replacement Program.....	1,884	1,184	945	-	10	345	345
Total Cost of Asset Investment Program	1,884	1,184	945	-	10	345	345
FUNDED BY							
Holding Account			345	-	10	345	345
Internal Funds and Balances.....			600	-	-	-	-
Total Funding.....			945	-	10	345	345

Financial Statements

As a result of the Public Sector Reform changes, the financial data reflects the reshaping of the Department of Jobs, Tourism, Science and Innovation to the Department of Energy and Economic Diversification from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

Income Statement

Expenses

1. The \$71 million decrease in the Total Cost of Services from the 2024-25 Budget to the 2024-25 Estimated Actual is largely due to the retiming of expenditure from 2024-25 to over the forward estimates period to align with revised expectations on the delivery of a number of programs. It is also impacted by the allocation of existing budget (from within the Investment Attraction Fund) towards venture capital investments that are not accounted for in Income Statement expenses.
2. Total Cost of Services is expected to increase by \$138 million from the 2024-25 Estimated Actual to the 2025-26 Budget Year as a result of election commitments, namely the Housing Innovation Fund, Investment Attraction Fund and Residential Battery Scheme. It is also driven by the retiming of expenditure from 2024-25 to 2025-26, and increased spending on PoweringWA resourcing and the Social Housing Energy Performance Upgrades initiative.
3. Deficits are projected over the forward estimates period, largely as a result of equity contributions (in particular, from the Climate Action Fund) to fund spending.

Income

4. Grants and subsidies over 2024-25 to 2026-27 includes Commonwealth Government contributions towards the Social Housing Energy Performance Upgrades initiative.
5. Significant other revenues over the forward estimates period largely reflect industry contributions towards the Pilbara Energy Transition and other programs.

Statement of Financial Position

6. The increase in Total Assets from the 2024-25 Budget to the 2024-25 Estimated Actual is largely due to restricted cash held in the Western Australian Industry and Technology Development Account as a result of funding received in advance.
7. The increase in Total Liabilities from the 2024-25 Budget to the 2024-25 Estimated Actual and over the forward estimates period reflects an unadjusted accounting treatment of industry contributions.

Statement of Cashflows

8. Cashflows from investing activities increase from 2024-25 Budget to the 2024-25 Estimated Actual and over the forward estimates period as a result of the Western Australian Venture Capital Initiative, as well as the delivery of loan components of the Housing Innovation Fund and Local Battery Manufacturing program election commitments.

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	\$'000	Year	\$'000	\$'000	\$'000
				\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	65,974	74,569	80,967	90,403	84,024	84,524	86,465
Grants and subsidies ^(c)	173,945	270,916	212,562	283,624	239,370	149,296	127,582
Supplies and services	46,262	68,853	54,718	88,649	61,800	43,934	46,394
Accommodation	3,472	4,996	4,992	5,985	5,572	5,562	5,552
Depreciation and amortisation	2,747	2,697	2,698	3,053	2,710	2,710	2,710
Finance and interest costs	130	237	238	880	1,288	440	440
Other expenses	8,957	13,283	8,081	29,412	34,476	2,034	2,034
TOTAL COST OF SERVICES	301,487	435,551	364,256	502,006	429,240	288,500	271,177
Income							
Grants and subsidies	10,443	20,379	16,454	16,363	23,747	5,424	5,424
Other revenue	1,913	9,693	10,890	6,670	5,268	5,212	5,641
Total Income	12,356	30,072	27,344	23,033	29,015	10,636	11,065
NET COST OF SERVICES	289,131	405,479	336,912	478,973	400,225	277,864	260,112
INCOME FROM GOVERNMENT							
Service appropriations	234,774	250,008	206,380	333,440	304,933	202,008	179,580
Resources received free of charge	1,942	1,366	1,366	1,944	1,964	1,985	2,007
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	13,077	16,621	14,024	3,939	2,060	11	11
Other appropriations	1,100	10,190	8,574	10,139	29,286	24,450	1,200
Other revenues	2,618	600	600	4,219	600	600	600
TOTAL INCOME FROM GOVERNMENT	253,511	278,785	230,944	353,681	338,843	229,054	183,398
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(35,620)	(126,694)	(105,968)	(125,292)	(61,382)	(48,810)	(76,714)

(a) Full audited financial statements are published in the in the 2023-24 Annual Reports of the Departments of Jobs, Tourism, Science and Innovation, and Energy, Mines, Industry Regulation and Safety.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 448, 513 and 534 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	\$'000	\$'000	\$'000	\$'000	\$'000
Energy Policy							
Australian Energy Market Commission	948	1,300	1,300	1,400	1,400	1,400	1,400
Consumer Advocacy Grants	390	93	93	78	93	93	93
Council of Australian Governments Energy Council	238	300	300	330	330	330	330
Electric Vehicle Charging Infrastructure - Local Governments	855	2,000	2,000	2,145	-	-	-
Electric Vehicle Charging Infrastructure Small Business and Charities	664	3,000	3,000	6,328	-	-	-
Household Energy Efficiency Scheme	7,300	5,700	5,700	-	-	-	-
Pilbara Energy Transition Plan	-	-	1,000	1,000	-	-	-
Industry Development							
Call Centre and Back Office Processing Scheme	945	2,580	470	260	1,355	-	5,330
Climate Adaptation	-	100	-	860	1,280	-	-
Collie Futures Fund	3,584	1,000	1,743	1,480	1,049	-	-
Collie Industrial Transition Fund	-	18,575	14,832	28,330	46,103	37,303	63,944
Digital Industries	-	-	1,000	3,000	3,000	500	-
Edith Cowan University Inner City Campus ...	-	15,000	15,000	19,000	-	-	-
Housing Innovation Fund	-	-	-	13,873	13,884	-	-
Local Capability Fund	3,128	3,866	3,326	3,665	2,290	2,000	2,000
Local Manufacturing Investment Fund	11,690	2,276	1,334	942	-	-	-
Manufacturing Facilities and Local Industry Development Fund	-	-	-	1,794	2,769	7,764	6,775
Native Forestry Transition Plan	17,174	23,240	17,470	6,914	813	-	-
Onslow Community Development Fund	770	8,284	8,910	2,993	-	-	-
Orbital Corporation Limited	1,500	2,486	2,486	-	-	-	-
Other Industry Development Grants	337	-	-	-	-	-	-
Renewable Hydrogen	9,292	17,755	20,691	15,254	25,000	23,000	-
Residential Battery Scheme	-	-	-	917	12,715	10,239	3,330
Wind Turbine Manufacturing	8,000	100	100	100	100	-	-
International Engagement, Trade and Investment							
Access Asia Business Grants	326	-	-	600	300	300	300
International Education	11,965	3,375	3,225	5,225	1,625	1,625	1,625
Invest and Trade Western Australia	1,067	-	1,250	-	-	-	-
Investment Attraction Fund	51,406	72,972	27,575	94,141	68,041	21,940	4,750
Other Grants	14	-	-	-	-	-	-
Perth USAsia Centre	800	800	705	705	800	590	-
Project Facilitation							
Centre for Decommissioning Australia	2,000	500	500	500	-	-	-
Future Energy Exports Cooperative Research Centre	1,000	1,200	1,200	1,200	1,200	1,200	1,200
Gorgon Gas Carbon Dioxide Injection Project ...	100	100	100	100	100	100	100
Other Project Facilitation Grants	100	-	-	-	-	-	-
Strategic Industrial Areas	2,798	17,150	17,150	2,000	3,000	-	-
Science and Innovation							
Brandon BioCatalyst	210	110	110	110	110	110	110
Lower Carbon Grants and GreenTech Hub ...	-	14,200	9,200	18,400	7,700	2,300	-
National Collaborative Research Infrastructure Strategy	100	8,468	7,374	3,889	3,586	-	-
New Industries and Innovation Fund	7,096	7,217	5,986	10,856	9,625	9,375	9,375
Other Innovation Grants	-	2,650	2,400	2,900	2,650	250	-
Perth Observatory	400	360	360	510	400	400	400
Science and Agribusiness Connect Program	151	-	-	-	-	-	-
Science Grants	22,146	25,622	24,235	26,267	27,044	27,569	25,812
Space Industry	3,220	5,970	7,870	3,350	300	200	-
STEM	50	1,177	1,177	1,108	108	108	108
University Sector Review	289	-	-	-	-	-	-
WA Health and Medical Life Sciences Strategy Implementation	1,292	790	790	500	-	-	-
WA Life Sciences Innovation Hub	600	600	600	600	600	600	600
TOTAL	173,945	270,916	212,562	283,624	239,370	149,296	127,582

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.....	29,033	36,301	17,838	6,969	6,495	6,350	6,360
Restricted cash.....	148,355	24,156	85,925	31,014	32,557	26,382	16,027
Holding Account receivables	345	345	345	345	345	345	345
Receivables.....	5,883	5,184	5,883	5,883	5,883	5,883	5,883
Other.....	4,705	2,119	4,705	4,705	4,705	4,705	4,705
Total current assets.....	188,321	68,105	114,696	48,916	49,985	43,665	33,320
NON-CURRENT ASSETS							
Holding Account receivables	6,931	9,147	9,143	11,769	14,398	16,692	18,986
Property, plant and equipment.....	6,462	3,309	6,110	4,917	4,324	3,922	1,419
Receivables ^(b)	2,226	311	2,085	2,085	2,085	2,085	2,085
Other.....	930	4,915	20,554	45,908	60,024	64,983	70,354
Total non-current assets.....	16,549	17,682	37,892	64,679	80,831	87,682	92,844
TOTAL ASSETS	204,870	85,787	152,588	113,595	130,816	131,347	126,164
CURRENT LIABILITIES							
Employee provisions.....	14,827	14,618	14,842	14,851	14,791	14,721	14,667
Payables.....	8,654	9,132	7,729	7,467	7,245	7,040	6,858
Borrowings and leases	1,909	1,958	1,914	1,916	1,916	1,916	1,915
Other.....	15,025	13	15,025	15,025	15,025	15,025	15,025
Total current liabilities.....	40,415	25,721	39,510	39,259	38,977	38,702	38,465
NON-CURRENT LIABILITIES							
Employee provisions.....	3,903	3,096	3,934	3,962	3,982	4,000	4,020
Borrowings and leases	3,016	2,468	2,811	2,846	2,962	2,927	754
Other.....	25,152	104	25,152	25,152	25,152	25,152	25,152
Total non-current liabilities.....	32,071	5,668	31,897	31,960	32,096	32,079	29,926
TOTAL LIABILITIES	72,486	31,389	71,407	71,219	71,073	70,781	68,391
EQUITY							
Contributed equity.....	135,923	201,097	193,408	167,461	246,210	295,843	369,764
Accumulated surplus/(deficit).....	(3,746)	(146,846)	(112,434)	(125,292)	(186,674)	(235,484)	(312,198)
Reserves	207	147	207	207	207	207	207
Total equity	132,384	54,398	81,181	42,376	59,743	60,566	57,773
TOTAL LIABILITIES AND EQUITY	204,870	85,787	152,588	113,595	130,816	131,347	126,164

(a) Full audited financial statements are published in the in the 2023-24 Annual Reports of the Departments of Jobs, Tourism, Science and Innovation and Energy, Mines, Industry Regulation and Safety.

(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	232,112	247,254	200,481	330,763	302,294	199,369	176,941
Capital appropriation.....	2,184	2,181	21,186	28,170	17,170	7,170	7,170
Holding Account drawdowns	1,025	345	345	-	10	345	345
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	34,213	52,556	32,512	47,491	50,499	37,463	59,603
Digital Capability Fund.....	991	2,796	215	2,990	3,080	-	-
Royalties for Regions Fund							
Regional Community Services Fund	13,078	16,621	14,024	3,939	2,060	11	11
Strategic Industries Fund	-	6,000	1,660	8,192	8,000	5,000	7,148
Other.....	2,643	600	600	4,219	600	600	600
Administered appropriations	1,100	10,190	8,574	10,139	29,286	24,450	1,200
Net cash provided by Government	287,346	338,543	279,597	435,903	412,999	274,408	253,018
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(65,879)	(73,032)	(81,253)	(90,366)	(84,064)	(84,576)	(86,499)
Grants and subsidies	(175,842)	(268,430)	(211,538)	(283,624)	(239,370)	(149,296)	(127,582)
Supplies and services	(41,022)	(68,056)	(51,491)	(87,371)	(60,455)	(42,486)	(44,841)
Accommodation	(3,526)	(4,803)	(4,806)	(5,754)	(5,341)	(5,331)	(5,321)
GST payments	(19,534)	(3,025)	(7,272)	(2,416)	(2,416)	(2,413)	(2,416)
Finance and interest costs	(135)	(231)	(232)	(228)	(224)	(219)	(219)
Other payments	(11,839)	(14,468)	(9,139)	(28,925)	(34,046)	(1,679)	(1,774)
Receipts ^(b)							
Grants and subsidies	50,461	20,379	16,454	16,363	23,747	5,424	5,424
GST receipts	20,772	2,925	7,401	2,414	2,414	2,414	2,414
Other receipts	892	9,595	10,781	6,407	5,005	4,949	4,966
Net cash from operating activities	(245,652)	(399,146)	(331,095)	(473,500)	(394,750)	(273,213)	(255,848)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(239)	(345)	(945)	-	(10)	(345)	(345)
Other payments	-	-	(19,000)	(26,000)	(15,000)	(5,000)	(5,000)
Net cash from investing activities	(239)	(345)	(19,945)	(26,000)	(15,010)	(5,345)	(5,345)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(7)	(2,181)	(2,182)	(2,183)	(2,170)	(2,170)	(2,170)
Other payments	(846)	-	-	-	-	-	-
Net cash from financing activities	(853)	(2,181)	(2,182)	(2,183)	(2,170)	(2,170)	(2,170)
NET INCREASE/(DECREASE) IN CASH HELD.....	40,602	(63,129)	(73,625)	(65,780)	1,069	(6,320)	(10,345)
Cash assets at the beginning of the reporting period	136,786	123,586	177,388	103,763	37,983	39,052	32,732
Cash assets at the end of the reporting period	177,388	60,457	103,763	37,983	39,052	32,732	22,387

(a) Full audited financial statements are published in the in the 2023-24 Annual Reports of the Departments of Jobs, Tourism, Science and Innovation, and Energy, Mines, Industry Regulation and Safety.

(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							
Other.....	18	-	18	-	-	-	-
Pilbara Hydrogen Hub.....	6,000	14,955	10,314	-	-	-	-
Safe Transition Industry Support Package..	613	-	-	-	-	-	-
Social Housing Energy Performance							
Upgrades Initiative.....	-	-	2,338	10,939	18,323	-	-
Health - WA Life Sciences Innovation Hub	600	600	600	600	600	600	600
Lower Carbon Grants and GreenTech Hub ...	40,000	-	-	-	-	-	-
Primary Industries and Regional							
Development - Barramundi Aquaculture	2,000	-	-	-	-	-	-
Wholesale Electricity Market, Gas Services							
Information and Pilbara Network Rules.....	3,060	5,424	3,802	5,424	5,424	5,424	5,424
Service Delivery Agreement							
Creative Industries, Tourism and Sport	-	-	-	3,619	-	-	-
GST Receipts							
GST Receipts	20,772	2,925	7,401	2,414	2,414	2,414	2,414
Other Receipts							
Australian China Natural Gas Technology							
Partnership Fund	-	-	483	-	-	-	-
Gorgon Carbon Dioxide Gas Injection Project ...	100	100	100	100	100	100	100
Onslow Community Development Fund	770	8,284	8,910	2,993	-	-	-
Other Receipts.....	538	809	885	839	839	839	839
Pilbara Energy Transition	-	-	-	2,090	3,681	3,625	3,625
Premier's Science Awards and Innovator of							
the Year	297	402	385	385	385	385	402
TOTAL	74,768	33,499	35,236	29,403	31,766	13,387	13,404

(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	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			
INCOME							
Other							
Appropriations.....	22,686	12,981	50,365	128,777	84,452	84,759	84,974
Ashburton North Social and Critical							
Infrastructure Funds (Onslow Wheatstone)....	34,500	-	6,900	12,786	-	-	-
Interest Received - Loans	199	223	223	170	-	-	-
Loan Discount Unwinding	616	350	350	255	307	-	-
TOTAL ADMINISTERED INCOME	58,001	13,554	57,838	141,988	84,759	84,759	84,974
EXPENSES							
Grants to Charitable and Other Public Bodies							
Ashburton North Social and Critical							
Infrastructure Funds (Onslow Wheatstone).....	34,500	-	6,900	12,786	-	-	-
Statutory Authorities							
Pilbara Ports Authority - Burrup Port							
Infrastructure Subsidy	6,994	6,981	6,981	7,473	7,577	7,884	8,099
Water Corporation - Burrup Water System							
Subsidy	11,692	-	-	-	-	-	-
Subsidies and Concessions							
Lithium Industry Support - Rebates.....	-	-	5,971	17,970	-	-	-
Residential Battery Scheme - Rebates	-	-	-	21,875	26,875	26,875	26,875
Other							
Ex-Gratia Payment.....	-	-	1,465	-	-	-	-
Loan Discounting	59	-	1,914	9,546	7,838	6,279	4,874
Payments to Consolidated Account - Loan							
Repayments	1,940	1,998	1,998	9,465	42,350	36,000	13,500
TOTAL ADMINISTERED EXPENSES	55,185	8,979	25,229	79,115	84,640	77,038	53,348

Agency Special Purpose Account Details

ASHBURTON NORTH SOCIAL INFRASTRUCTURE FUND (ONSLOW COMMUNITY DEVELOPMENT FUND)

Account Purpose: To quarantine funds received and paid in relation to social infrastructure under the Ashburton North State Development Agreement (Wheatstone Project) in the township of Onslow. Funds can be received from Chevron Australia Pty Ltd and the Government.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	-	-	-	-
Receipts:				
Other	770	8,284	8,910	2,993
	770	8,284	8,910	2,993
Payments	770	8,284	8,910	2,993
CLOSING BALANCE.....	-	-	-	-

LOWER CARBON GRANTS PROGRAM AND GREENTECH HUB FUND

Account Purpose: To receive and hold financial contributions from Chevron Australia Pty Ltd for the delivery of the Lower Carbon Grants Program and GreenTech Hub Funding Agreement between the State of Western Australia and Chevron Australia Pty Ltd to be applied for the administration and operation of the Lower Carbon Grants Fund, GreenTech Hub and Administrative Funding.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	-	38,421	39,701	29,949
Receipts:				
Other	40,000	-	-	-
	40,000	38,421	39,701	29,949
Payments	299	14,793	9,752	19,008
CLOSING BALANCE.....	39,701	23,628	29,949	10,941

WESTERN AUSTRALIAN INDUSTRY AND TECHNOLOGY DEVELOPMENT ACCOUNT

Account Purpose: Created through the *Industry and Technology Development Act 1998* (the Act) and records all receipts and payments necessary for the purposes of giving effect to the Act.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	106,682	-	93,057	67,715
Receipts:				
Other	2,000	-	-	-
Appropriations	54,639	-	43,933	143,215
	163,321	-	136,990	210,930
Payments	70,264	-	69,275	174,853
CLOSING BALANCE.....	93,057	-	67,715	36,077

Division 14 **Creative Industries, Tourism and Sport**

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets (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			
DELIVERY OF SERVICES							
Item 44 Net amount appropriated to deliver services	255,627	399,398	415,473	452,935	358,408	319,176	289,175
Item 46 Art Gallery of Western Australia	10,141	10,350	10,528	10,774	11,045	11,306	11,590
Item 47 Arts and Culture Trust	17,307	15,570	19,996	15,002	19,874	20,323	20,809
Item 48 Contribution to Community Sporting and Recreation Facilities Fund ...	19,500	25,573	25,573	12,000	12,000	12,000	12,000
Item 49 Library Board of Western Australia ...	28,743	29,332	29,679	30,344	30,943	31,520	32,161
Item 50 Western Australian Museum	38,610	41,010	44,897	38,851	39,909	40,830	41,267
Amount Authorised by Other Statutes							
- Lotteries Commission Act 1990	48,357	39,604	45,804	42,362	43,772	44,360	45,224
- Salaries and Allowances Act 1975	1,239	1,229	1,229	1,290	1,319	1,334	1,367
Total appropriations provided to deliver services	419,524	562,066	593,179	603,558	517,270	480,849	453,593
ADMINISTERED TRANSACTIONS							
Item 45 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	964	974	980	985	998	988	988
CAPITAL							
Item 131 Capital Appropriation	18,594	137,883	205,950	144,111	161,687	67,517	46,660
Item 132 Art Gallery of Western Australia ...	218	1,068	1,068	218	218	218	218
Western Australian Museum	3,140	-	-	-	-	-	-
TOTAL APPROPRIATIONS	442,440	701,991	801,177	748,872	680,173	549,572	501,459
EXPENSES							
Total Cost of Services	608,195	766,011	763,367	870,233	639,488	553,064	543,044
Net Cost of Services (b)	546,655	711,934	711,613	813,024	602,695	515,643	505,137
CASH ASSETS (c)	141,452	78,811	146,638	70,853	54,754	47,969	47,751

(a) The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual financial data have been recast for comparative purposes due to the Public Sector Reform changes which take effect on 1 July 2025.

(b) 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.

(c) 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					
Backroads Gravel - Fields of Gold Event.....	-	150	150	150	-
Community Facilities and Infrastructure					
Creative Industries.....	-	500	3,800	2,000	-
Multicultural Interests.....	-	4,300	7,000	2,500	-
Sports and Recreation.....	-	46,500	59,410	18,000	51,000
Kids Access All Areas Passes.....	-	1,709	1,409	-	-
Live Music Support Package.....	-	900	650	600	600
Motorsport Package.....	-	-	6,850	3,000	-
Outdoor Adventure Package.....	-	1,000	3,200	-	-
Small Commitments.....	-	20,470	-	-	-
Swan Valley and Perth Hills Tourism Package.....	-	1,606	4,162	1,118	522
Women's Sport Boost.....	-	1,500	10,630	10,250	7,500
New Initiatives					
2027 Rugby World Cup Grants Program.....	-	4,000	4,000	-	-
Camps Discount for Western Australian Public Schools.....	809	-	-	-	-
Cyber Security Enhancement Program.....	1,421	-	-	-	-
East Fremantle Football Club.....	451	-	-	-	-
Herb Graham Recreation Centre.....	1,200	-	-	-	-
National Rugby League - Perth Bears and Grassroots Development.....	-	50,838	2,338	2,202	1,804
Old Perth Boys School Building Upgrade.....	400	-	-	-	-
Perth Film Studios - Targeted Screen Industry Capacity.....	-	5,000	-	-	-
Perth Glory Assistance Package.....	350	350	350	250	250
Program Management Office.....	1,605	-	-	-	-
Regional Arts Sector Investment.....	500	-	-	-	-
Southern Suburbs - Indoor Sporting Facility Planning.....	500	1,500	-	-	-
Ongoing Initiatives					
Aboriginal Tourism Action Plan.....	-	2,077	-	-	-
Albany Motorsport Park.....	2,670	-	-	-	-
Art Gallery of Western Australia - Air Handling Units.....	500	-	-	-	-
Arts and Culture Trust Organisational Capacity Alignment.....	3,875	-	-	-	-
Bunbury Hay Park Upgrades.....	100	-	-	-	-
Camp Quararup Jetty Remediation.....	440	-	-	-	-
Culturally and Linguistically Diverse Community Capital Works Fund.....	10,285	-	-	-	-
Destination Marketing.....	900	-	-	-	-
Event Tourism.....	(17,250)	33,284	29,639	(815)	-
Global Connections Through Local Events Initiative.....	-	900	-	-	-
Kalgoorlie Basketball Stadium.....	1,800	-	-	-	-
KidSport Program.....	3,000	4,219	-	-	-
Landsdale Community Centre.....	3,000	-	-	-	-
Maintenance Services Arrangement.....	700	718	735	754	773
Organisational Capacity Alignment.....	-	21,248	-	-	-
Sam Kerr Football Centre.....	(180)	-	-	-	-
Western Australian Cricket Association Redevelopment Project.....	15,000	-	-	-	-
Western Australian Football Commission - Football Funding Agreement					
Indexation Update.....	170	209	213	219	589
Western Australian Institute of Sport.....	7,500	4,000	4,400	4,900	-
Western Australian Museum Initiatives.....	5,852	4,388	825	330	-
Other					
2025-26 Tariffs, Fees and Charges.....	-	(9)	(9)	(9)	(9)
Government Office Accommodation.....	(14)	(10)	(10)	(10)	(11)
Government Regional Officer Housing.....	86	83	87	86	88
Non-Government Human Services Sector Indexation.....	7	9	9	10	10
Public Sector Wages Policy.....	3,994	5,078	6,303	6,485	6,456
Revisions to <i>Lotteries Commission Act 1990</i> Estimates.....	1,338	7,094	3,184	2,798	3,662
State Fleet Updates.....	11	7	10	14	7

Significant Initiatives

Public Sector Reform

1. Following the 2025 State General Election in March, the Government announced targeted reform involving nine departments which come into effect on 1 July 2025. The reform includes reshaping the current Department of Local Government, Sport and Cultural Industries to become the Department of Creative Industries, Tourism and Sport. This reshaped Department adds Tourism functions (from the current Department of Jobs, Tourism, Science and Innovation) with current local government and racing, gaming and liquor functions moving to the Department of Local Government, Industry Regulation and Safety.
2. This better leverages Western Australia's cultural, creative, sport, and tourism sectors as economic drivers building a more resilient economy.

Initiatives

3. The Department will be delivering \$273.1 million of election commitments including the delivery of sport and multicultural infrastructure projects that will benefit the Western Australian community, diversify our economy by investing in Perth Hills and Swan Valley Tourism Attractions, and support the music scene through the Live Music Support Package.
4. The Government will provide \$60 million in grants over the next seven years to support the establishment of a Perth-based NRL club from the 2027 NRL season, as well as the grassroots development of the sport in Western Australia. Australian accounting standards require the full amount to be recognised, although cash payments are only made on an annual basis.
5. The Perth Film Studios initiative will support the development of Western Australia's screen industry and attract large-scale film and television productions to the State. Building on existing funding, an additional \$5 million in 2025-26 is being invested for a Targeted Screen Industry Capacity Building Program, which will promote the continued growth and readiness of the industry for opening of the Screen Production facility in early 2026.
6. The Government continues to provide children from low-income families with financial assistance to participate in community sport through the KidSport program, with vouchers of \$300 in 2025-26.
7. Tourism Western Australia supports the growth of the State's tourism and events sector and promotes Western Australia as premier holiday and events destination. Key investment from 2025-26 includes funding for Backroads Gravel: Field of Gold and the delivery of priority initiatives under Jina: Western Australian Aboriginal Tourism Action Plan.

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

As a result of the Public Sector Reform changes, the Outcomes, Services and Key Performance Information reflects the reshaping of the Department of Local Government, Sport and Cultural Industries to the Department of Creative Industries Tourism and Sport from 1 July 2025. Where practicable, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

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 Goals	Desired Outcomes	Services
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Increased competitiveness and viability of the Western Australian Tourism industry.	1. Destination Marketing 2. Event Tourism 3. Tourism Destination Development
	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	4. Project Facilitation
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	A sustainable arts and culture sector that facilitates attendance and participation in arts and cultural activity.	5. Cultural and Arts Industry Support
	An inclusive and harmonious society where everyone has a strong sense of belonging, can participate and contribute fully in all aspects of life and can achieve their goals.	6. Office of Multicultural Interests
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Efficient and effective asset and infrastructure support service to client agencies.	7. Asset and Infrastructure Support Services to Client Agencies
	A strong sport and recreation sector that facilitates participation.	8. Sport and Recreation Industry Support
	Western Australia's State Art Collection asset is developed, appropriately managed and preserved.	9. Cultural Heritage Management and Conservation
	Western Australia's State Art Collection and works of art on loan are accessible.	10. Cultural Heritage Access and Community Engagement and Education
	The Western Australian community has access to the State Library's collections, services and programs.	11. State Library Services
	The Western Australian community engages with public library collections, services and programs.	12. Public Library Support
	Effectively managed performing arts venues attracting optimal utilisation.	13. Venue Management Services
	Sustainable care and development of the State's Museum collections for the benefit of present and future generations.	14. Collections Management, Research and Conservation Services 15. Collections Effectively Documented and Digitised
	Enhance cultural identity and understanding by promoting and ensuring the widest possible use of Museum content and collections.	16. Public Sites, Public Programs and Collections Accessed On-Site 17. Online Access to Collections, Expertise and Programs 18. Museum Services to the Regions
	Efficient and effective corporate services to client agency.	19. Corporate Support - Transitional Arrangements

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. Destination Marketing	61,032	72,753	70,789	71,693	53,493	39,930	40,378
2. Event Tourism	87,873	101,910	84,346	91,662	75,297	77,587	51,187
3. Tourism Destination Development	19,143	26,543	21,049	27,531	13,197	10,409	9,696
4. Project Facilitation	108	770	704	1,588	1,382	1,416	1,449
5. Cultural and Arts Industry Support	73,170	80,101	92,421	106,117	92,210	85,746	84,525
6. Office of Multicultural Interests	14,108	19,799	31,968	21,080	17,517	13,298	10,889
7. Asset and Infrastructure Support Services to Client Agencies	26,619	40,624	37,129	37,863	16,590	14,546	14,564
8. Sport and Recreation Industry Support	190,854	289,893	280,114	375,080	236,781	175,420	191,891
9. Cultural Heritage Management and Conservation	2,496	2,208	2,386	2,481	2,630	2,639	2,923
10. Cultural Heritage Access and Community Engagement and Education	18,135	15,862	15,862	15,390	15,226	15,478	15,478
11. State Library Services	16,636	15,550	15,983	16,634	16,192	16,769	17,410
12. Public Library Support	16,215	17,535	17,535	18,162	17,459	17,459	17,459
13. Venue Management Services	29,367	28,633	33,048	24,787	29,630	30,088	32,809
14. Collections Management, Research and Conservation Services	11,633	11,497	12,790	11,342	10,445	10,219	10,179
15. Collections Effectively Documented and Digitised	2,054	1,597	1,666	1,772	1,813	1,775	1,769
16. Public Sites, Public Programs and Collections Accessed On-Site	27,009	31,280	34,400	31,615	30,256	31,008	31,033
17. Online Access to Collections, Expertise and Programs	1,331	948	966	997	1,022	1,024	1,049
18. Museum Services to the Regions	10,412	8,508	10,211	10,031	8,348	8,253	8,356
19. Corporate Support - Transitional Arrangements	-	-	-	4,408	-	-	-
Total Cost of Services	608,195	766,011	763,367	870,233	639,488	553,064	543,044

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Increased competitiveness and viability of the Western Australian Tourism industry:					
Total dollar amount spent by visitors in Western Australia	\$17.7 billion	\$18.5 billion	\$17.2 billion	\$17.6 billion	
Total overnight visitors to/within Western Australia	11.9 million	12.1 million	11.7 million	11.8 million	
Western Australia's market share of international visitor spend in Australia	8.2%	8%	8%	8%	
Number of tourism filled jobs (direct and indirect) in Western Australia	110,800	113,400	120,100	121,000	
Visitors' likelihood to recommend Western Australia - Net Promoter Score (NPS) ^(b)	75	78	81	78	
Ratio of direct economic return to Tourism WA's investment, for major events sponsored.	2.8:1	2.3:1	2.8:1	2.4:1	
Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs: ^(c)					
Outcome: A sustainable arts and culture sector that facilitates attendance and participation in arts and cultural activity:					
Ratio of Government funding to other income earned for funded arts and cultural organisations	1:3.5	1:3.7	1:3.5	1:3.8	
Percentage of Western Australians attending or participating in an arts and cultural activity	69%	78%	74%	69%	

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: An inclusive and harmonious society where everyone has a strong sense of belonging, can participate and contribute fully in all aspects of life and can achieve their goals:					
Percentage of stakeholders who report that the Office of Multicultural Interests had a positive impact on the promotion and support of multiculturalism	92%	90%	90%	90%	
Outcome: A strong sport and recreation sector that facilitates participation:					
Percentage of Western Australians participating in organised sport and recreation	61%	56%	67%	67%	1
Outcome: Western Australia's State Art Collection asset is developed, appropriately managed and preserved:					
Percentage of collection stored to the required standard	90%	98%	98%	98%	2
Outcome: Western Australia's State Art Collection and works of art on loan are accessible:					
Number of people accessing the collection:					
Total number of visitors	400,517	320,000	320,000	300,000	3
Total number of online visitors to the website	233,562	172,000	172,000	172,000	3
Percentage of visitors satisfied with visit overall	92%	84%	84%	84%	3
Outcome: The Western Australian community has access to the State Library's collections, services and programs:					
Number of State Library accesses	5,953,076	6,389,010	5,318,721	5,269,410	4
Percentage of visitors who are satisfied with the State Library services	92%	95%	93%	95%	
Outcome: The Western Australian community engages with public library collections, services and programs:					
Percentage of Western Australians that are a member of a public library	22%	21%	22%	22%	
Outcome: Effectively managed performing arts venues attracting optimal utilisation:					
Attendance rate across principal performance spaces	545,615	324,238	273,059	301,984	5
Average subsidy per attendee for Arts and Culture Trust funded programs	\$4	\$3	\$3	\$2	5
Outcome: Sustainable care and development of the State's Museum collections for the benefit of present and future generations:					
Percentage of collection stored to the required standard	99%	99%	99%	99%	
Percentage of the collection accessible online	19%	19%	19%	19%	
Proportion of the State collection documented and digitised	29%	29%	30%	31%	
Outcome: Enhance cultural identity and understanding by promoting and ensuring the widest possible use of Museum content and collections:					
Number of people engaging with and accessing Museum content and collections	3,772,204	3,055,040	4,481,631	4,335,039	6
Total number of visitors	1,251,422	952,944	1,558,031	1,168,079	6
Total number of online visitors to website	2,520,782	2,102,096	2,923,600	3,166,960	6
Percentage of visitors to Museum sites satisfied with services	97%	97%	97%	97%	
Outcome: Efficient and effective corporate services to client agency: ^(d)					

- (a) Further detail in support of the key effectiveness indicators is provided in the 2023-24 Annual Reports of the Departments of Local Government, Sport and Cultural Industries and Jobs, Tourism, Science and Innovation.
- (b) This is a new indicator applying from 2025-26 Budget and further detail will be provided in the Department's 2025-26 Annual Report.
- (c) Due to the Public Sector Reform and resulting changes to the Department's Outcome Based Management (OBM) structure, key effectiveness indicators are under review and will be developed in 2025-26.
- (d) To facilitate the implementation of the Public Sector Reform, the Department will provide corporate services to Local Government, Industry Regulation and Safety on a temporary basis for an estimated six-month period. Due to the interim nature of the service, a key effectiveness indicator has not been developed for the 2025-26 Budget.

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2025-26 Budget Target is due to a change in AusPlay's survey methodology in July 2023, which included online data collection, additional questions and an increased sample size.
2. The increase from the 2023-24 Actual to the 2024-25 Budget is largely due to the replacement of an Air Handling Unit in 2024-25.
3. The decrease from the 2023-24 Actual to the 2025-26 Budget Target is due to a larger program of exhibitions in 2023-24 for the Art Gallery of Western Australia and the expected closure of some gallery spaces due to the redevelopment of the Perth Cultural Centre.
4. The variance from the 2024-25 Budget to the 2024-25 Estimated Actual and the 2025-26 Budget Target reflects a change in social media platform metrics and a realigned State Library strategy to more meaningful engagement with services, exhibitions, and events.
5. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual is due to the closure of the Perth Concert Hall in December 2024. The movement from the 2024-25 Estimated Actual to the 2025-26 Budget Target is due to an increase in attendance numbers expected from the optimisation of scheduling and improved marketing.
6. The increase from 2024-25 Budget to the 2024-25 Estimated Actual is due to the cost of living initiative for free admission for the public to visit the Boola Bardip, Western Australian Maritime Museum and Gwoonwardu Mia Aboriginal Cultural Centre in Carnarvon between 15 December 2024 and 31 March 2025.

Services and Key Efficiency Indicators

1. Destination Marketing

In partnership with the tourism and travel industry, Regional Tourism Organisations, Business Events Perth, Western Australian Indigenous Tourism Operators Council and Tourism Australia, Tourism WA promotes Western Australia as a desirable holiday destination in core intrastate, interstate and international markets and undertakes marketing strategies that maximise the economic benefit to the State.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 61,032	\$'000 72,753	\$'000 70,789	\$'000 71,693	1
Less Income	1,186	946	1,850	950	
Net Cost of Service	59,846	71,807	68,939	70,743	
Employees (Full-Time Equivalents)	57	58	61	60	
Efficiency Indicator					
Ratio of Tourism WA's Total Cost of Services to total visitor spend in Western Australia	1:105	1:92	1:98	1:90	

Explanation of Significant Movements

(Notes)

1. The increase in the 2024-25 Budget compared to the 2023-24 Actual is attributable to expenditure from the Aviation Recovery Fund.

2. Event Tourism

Tourism WA develops, attracts and supports events that generate social and economic benefit to the State, and markets Western Australia nationally and internationally.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 87,873	\$'000 101,910	\$'000 84,346	\$'000 91,662	1
Less Income	403	195	201	206	
Net Cost of Service	87,470	101,715	84,145	91,456	
Employees (Full-Time Equivalents)	33	32	34	34	

Explanation of Significant Movements

(Notes)

1. Event Tourism spending is reflective of budget allocations that have been retimed to align with the sponsorship of major events secured and under development.

3. Tourism Destination Development

This service focuses on tourism supply-side issues; working across government and industry to determine the needs of destinations in terms of access, accommodation, attractions, workforce and amenities.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 19,143	\$'000 26,543	\$'000 21,049	\$'000 27,531	1
Less Income	3,085	3,199	1,109	2,264	
Net Cost of Service	16,058	23,344	19,940	25,267	
Employees (Full-Time Equivalents)	32	33	32	31	

Explanation of Significant Movements

(Notes)

1. The increase in the 2024-25 Budget compared to the 2023-24 Actual is largely the result of the retiming of, and an increase in, expenditure on Aboriginal tourism (funded by the Commonwealth Government) and the Tourism Workforce Development Program.

Relative to the 2024-25 Budget, the decrease in the 2024-25 Estimated Actual, and the increase in the 2025-26 Budget Target, is mostly due to the retiming of expenditure to 2025-26 for Aboriginal tourism and National Parks Tourism Experience Development programs. The 2025-26 Budget Target also includes spending on Perth Hills and Swan Valley Tourism Attractions.

4. Project Facilitation

This service develops, coordinates and facilitates State significant tourism projects and infrastructure to create jobs and grow regional development.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	108	770	704	1,588	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	108	770	704	1,588	
Employees (Full-Time Equivalents)	nil	1	8	8	2
Efficiency Indicators ^(a)					

(a) Due to the Public Sector Reforms and resulting changes to the Department's OBM structure, key efficiency indicators are under review and will be developed in 2025-26.

Explanation of Significant Movements

(Notes)

1. The increase in the 2024-25 Budget and 2024-25 Estimated Actual relative to the 2023-24 Actual reflects a staged increase in resourcing through 2024-25 and the increase in the 2025-26 Budget Target relative to the 2024-25 Estimated Actual reflects the full resourcing being in place for an entire year.
2. The increase between 2024-25 Budget and 2024-25 Estimated Actual reflects the full resourcing of the service as at 30 June 2025.

5. Cultural and Arts Industry Support

Supporting the delivery of arts and culture activities across Western Australia through funding programs and partnerships.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	73,170	80,101	92,421	106,117	1
Less Income	7,812	527	536	528	2
Net Cost of Service	65,358	79,574	91,885	105,589	
Employees (Full-Time Equivalents)	103	96	96	96	
Efficiency Indicator					
Grants operations expenses as a percentage of direct grants approved	6%	6%	6%	6%	

Explanation of Significant Movements

(Notes)

1. The increase from 2023-24 Actual to the 2024-25 Estimated Actual largely relates to an uplift in expenditure funded from the Arts Lottery Account and the retiming of expenditure for the Spare Parts Theatre. The increase from 2024-25 Estimated Actual to the 2025-26 Budget Target primarily relates to a further uplift in expenditure funded from the Arts Lotteries Account and Perth Film Studios - Targeted Screen Industry Capacity.
2. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual is primarily a result of one-off Commonwealth Government funding received for the COVID-19 Business Support Program in 2023-24.

6. Office of Multicultural Interests

Working to achieve the full potential of multiculturalism in Western Australia.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	14,108	19,799	31,968	21,080	1
Less Income	71	79	80	80	
Net Cost of Service	14,037	19,720	31,888	21,000	
Employees (Full-Time Equivalents)	35	38	38	38	
Efficiency Indicator					
Average cost per project to support and promote multiculturalism	\$135,187	\$160,884	\$185,412	\$175,500	2

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is largely due to increased expenditure in 2024-25 for the Culturally and Linguistically Diverse (CaLD) Community Capital Works Fund. This program is also responsible for the decrease in expenditure between the 2024-25 Estimated Actual and the 2025-26 Budget Target.
2. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is due to a realignment and optimisation of resourcing across the Department to meet required activities and functions.

7. Asset and Infrastructure Support Services to Client Agencies

Provision of efficient and effective asset and infrastructure support services to client agencies.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	26,619	40,624	37,129	37,863	1
Less Income	3,584	910	1,305	1,557	2
Net Cost of Service	23,035	39,714	35,824	36,306	
Employees (Full-Time Equivalents)	34	38	61	63	3

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual reflects Asset Maintenance Fund expenditure for high priority safety needs and works at various cultural sites across the State.
2. The decrease from the 2023-24 Actual compared to the 2024-25 Budget primarily relates to Commonwealth Government funding provided for the Sam Kerr Football Centre in 2023-24.
3. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is largely due to a realignment and optimisation of resourcing across the Department to meet required activities and functions.

8. Sport and Recreation Industry Support

Provide support to maintain a strong sport and recreation sector that facilitates participation.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	190,854	289,893	280,114	375,080	1
Less Income	9,904	17,460	16,759	17,853	
Net Cost of Service	180,950	272,433	263,355	357,227	
Employees (Full-Time Equivalents)	189	209	229	233	
Efficiency Indicators					
Average cost of providing support services to sector/funded organisations ...	\$11,178	\$17,564	\$23,764	\$20,786	2
Grant operations expense as a percentage of direct grants approved	1%	1%	1%	1%	
Average cost per recreation camp experience	\$59	\$73	\$73	\$76	2

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Budget and the 2024-25 Estimated Actual was due to the reflowing of payments for several larger sporting and recreation projects. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target has been largely driven by the establishment of a Western Australia-based National Rugby League team, and additional investment into sport and recreation infrastructure and participation.
2. The increase from the 2023-24 Actual to the 2024-25 Budget is largely due to a realignment and optimisation of resourcing across the Department to meet required activities and functions.

9. Cultural Heritage Management and Conservation

Provides appropriate management, development and care of the State's Art Collection asset under the *Art Gallery Act 1959*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	2,496	2,208	2,386	2,481	
Less Income	nil	nil	nil	nil	
Net Cost of Service	2,496	2,208	2,386	2,481	
Employees (Full-Time Equivalents)	8	9	9	9	
Efficiency Indicator					
Average cost of managing the collection per Art Gallery object	\$133.10	\$117.38	\$125.86	\$129.51	

10. Cultural Heritage Access and Community Engagement and Education

Provides access and interpretation of the State Art Collection and works of art on loan through art gallery services that encourage community engagement with the visual arts in accordance with the *Art Gallery Act 1959*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	18,135	15,862	15,862	15,390	1
Less Income	7,834	7,388	7,388	7,237	
Net Cost of Service	10,301	8,474	8,474	8,153	
Employees (Full-Time Equivalents)	49	56	56	55	
Efficiency Indicator					
Average cost of art gallery services per art gallery access	\$28.60	\$32.24	\$32.24	\$32.61	2

Explanation of Significant Movements

(Notes)

1. The decrease between the 2023-24 Actual and the 2025-26 Budget Target is due to a larger program of exhibitions in 2023-24 for the Art Gallery of Western Australia (AGWA).
2. The increase between the 2023-24 Actual and the 2025-26 Budget Target reflects the expected impact on attendance of the closure of some AGWA gallery spaces due to the redevelopment of the Perth Cultural Centre.

11. State Library Services

Ensuring that the community has equitable access to the State Library's collections, services and programs.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	16,636	15,550	15,983	16,634	
Less Income	956	413	413	395	
Net Cost of Service	15,680	15,137	15,570	16,239	
Employees (Full-Time Equivalents)	110	116	116	116	
Efficiency Indicator					
Average cost per State Library access	\$2.63	\$2.37	\$2.93	\$3.08	1

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual and the 2025-26 Budget Target reflects a change of strategy to develop more meaningful engagement with State Library services, exhibitions and events, which has resulted in a reduction in access via social media engagements.

12. Public Library Support

Supporting local governments in providing public library collections, services and programs.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 16,215	\$'000 17,535	\$'000 17,535	\$'000 18,162	
Less Income	707	528	528	528	
Net Cost of Service	15,508	17,007	17,007	17,634	
Employees (Full-Time Equivalents)	20	22	22	22	
Efficiency Indicator					
Average cost of Government support for public library services per public library member	\$25.01	\$27.70	\$26.45	\$26.44	

13. Venue Management Services

Endeavour to improve attendances and venue activation and therefore financial returns for the Arts and Culture Trust (ACT), whilst ensuring that the buildings owned and leased by ACT are fit-for-purpose and managed appropriately.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 29,367	\$'000 28,633	\$'000 33,048	\$'000 24,787	1
Less Income	10,832	11,556	11,535	11,556	
Net Cost of Service	18,535	17,077	21,513	13,231	
Employees (Full-Time Equivalents)	83	114	114	117	2
Efficiency Indicator					
Average cost per attendee	\$54	\$88	\$121	\$82	3

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual is due to once off additional investment in 2024-25 to develop the organisational capacity of the ACT. This has also resulted in a decrease from the 2024-25 Estimated Actual to the 2025-26 Budget Target.
2. The increase from the 2023-24 Actual to the 2024-25 Budget reflects a strategic pause in recruitment in 2023-24 to facilitate a whole-of-organisation restructure within the ACT. Staffing levels increased in 2024-25 to align with the ACT's renewed operational model and strategic direction.
3. The 2023-24 Actual is lower than the 2024-25 Estimated Actual due to the closure of the Perth Concert Hall in December 2024. The decrease in the 2025-26 Budget Target relative to the 2024-25 Estimated Actual is due to a forecast increase in attendance numbers from the optimisation of scheduling and improved marketing.

14. Collections Management, Research and Conservation Services

Sustainable care and development of the State's collections for the benefit of present and future generations by ensuring that the collections are actively managed, researched and conserved.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 11,633	\$'000 11,497	\$'000 12,790	\$'000 11,342	1
Less Income	2,603	1,530	1,670	2,000	
Net Cost of Service	9,030	9,967	11,120	9,342	
Employees (Full-Time Equivalents)	57	65	66	66	
Efficiency Indicator					
Average cost per object of managing the museum collection	\$1.40	\$1.36	\$1.53	\$1.36	1

Explanation of Significant Movements

(Notes)

1. The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget is largely due to the retiming of expenditure from 2023-24 to 2024-25 for the Victoria Quay Slipway and Cranes project.

15. Collections Effectively Documented and Digitised

Sustainable care and development of the State's collections for the benefit of present and future generations by ensuring that the collections are effectively documented and digitised.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 2,054	\$'000 1,597	\$'000 1,666	\$'000 1,772	1
Less Income	459	226	256	316	2
Net Cost of Service	1,595	1,371	1,410	1,456	
Employees (Full-Time Equivalents)	11	12	12	12	
Efficiency Indicator					
Average cost per object of documenting and digitising the State collection ...	\$0.86	\$0.65	\$0.67	\$0.69	1

Explanation of Significant Movements

(Notes)

1. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual is due to one off additional expenditure on the Collection Management System in 2023-24.
2. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual is due to one off additional income received in 2023-24 for research projects such as Biodiversity, Conservation and Attractions' Biological Data Sharing Project.

16. Public Sites, Public Programs and Collections Accessed On-Site

Enhanced cultural identity and understanding by promoting and ensuring the widest possible use of and contribution to museum content and collections through public sites, public and educational programs.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 27,009	\$'000 31,280	\$'000 34,400	\$'000 31,615	1
Less Income	10,732	7,369	6,223	9,822	2
Net Cost of Service	16,277	23,911	28,177	21,793	
Employees (Full-Time Equivalents)	112	127	130	134	
Efficiency Indicator					
Average cost of museum services per museum access.....	\$28.67	\$46.50	\$27.85	\$37.14	3

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is largely due to the planned replacement of multimedia equipment at Boola Bardip.
2. The increase between the 2024-25 Estimated Actual and the 2025-26 Budget Target is due to additional revenue expected from a major exhibition.
3. The decrease between the 2024-25 Budget and the 2024-25 Estimated Actual is due to a higher number of accesses as a result of the free admission to Boola Bardip, the Western Australian Maritime Museum and Gwoonwardu Mia Aboriginal Cultural Centre in Carnarvon between 15 December 2024 and 31 March 2025.

17. Online Access to Collections, Expertise and Programs

Enhanced cultural identity and understanding by promoting and ensuring the widest possible use of and contribution to museum content and collections delivered through online access to the collections, expertise and programs.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 1,331	\$'000 948	\$'000 966	\$'000 997	1
Less Income	31	nil	nil	nil	
Net Cost of Service	1,300	948	966	997	
Employees (Full-Time Equivalents)	6	7	7	7	
Efficiency Indicator					
Average cost of museum services per museum access.....	\$0.63	\$0.43	\$0.48	\$0.48	1

Explanation of Significant Movements

(Notes)

1. The decrease between the 2023-24 Actual and the 2024-25 Budget is due a reduction in expenditure to publish new online programs and collections.

18. Museum Services to the Regions

Enhanced cultural identity and understanding by promoting and ensuring the widest possible use of and contribution to museum content and collections through regional access to the collections, expertise and programs.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	10,412	8,508	10,211	10,031	1
Less Income	1,341	1,751	1,901	1,917	
Net Cost of Service	9,071	6,757	8,310	8,114	
Employees (Full-Time Equivalents)	28	31	37	37	1
Efficiency Indicator					
Average cost per access	\$33.67	\$29.29	\$31.62	\$31.67	

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is due to the extension of the agreement for Boola Bardip to operate the Gwoonwardu Mia Cultural Centre in Carnarvon.

19. Corporate Support - Transitional Arrangements ^(a)

Provision of interim corporate support by the Department to Local Government, Industry Regulation and safety during the implementation of Public Sector Reform changes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(b)	nil	nil	nil	4,408	
Less Income	nil	nil	nil	nil	
Net Cost of Service	nil	nil	nil	4,408	

- (a) To facilitate the implementation of the Public Sector Reform, the Department will provide corporate services to Local Government, Industry Regulation and Safety on a temporary basis for an estimated six-month period. Due to the interim nature of the service, a key efficiency indicator has not been developed for the 2025-26 Budget.
- (b) Total Cost of Service represents costs incurred for the provision of corporate services to Local Government, Sport and Industry Regulation for an estimated six-month period. Costs incurred for transitional arrangements will be recouped from Local Government, Sport and Industry Regulation through a service level agreement.

Asset Investment Program

1. The Department's Asset Investment Program currently includes the following major projects:

- 1.1. \$233.5 million for the Perth Film Studios;
- 1.2. \$163.2 million for the Australian Hockey Centre;
- 1.3. \$150.3 million for the redevelopment of Perth Concert Hall; and
- 1.4. \$55 million for the Perth Cultural Centre.

	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							
Aboriginal Cultural Centre	49,652	10,220	5,133	9,183	1,046	2,819	7,184
Art Gallery of Western Australia - Art Acquisition	2,184	1,312	218	218	218	218	218
Australian Hockey Centre	163,199	8,609	6,000	35,185	87,397	32,008	-
Perth Concert Hall Redevelopment	150,300	20,803	11,058	35,872	52,179	19,484	21,962
Perth Cultural Centre	55,000	13,129	8,000	32,530	6,880	2,461	-
Perth Film Studios	233,476	175,481	140,078	47,663	716	946	8,070
Recreation Camps	921	281	160	160	160	160	160
State Library of Western Australia - State Reference Library Materials	6,757	1,857	1,225	1,225	1,225	1,225	1,225
Tourism - Rolling Asset Replacement Program	4,698	2,198	2,106	625	625	625	625
COMPLETED WORKS							
Art Gallery of Western Australia - Rooftop Shade	850	850	850	-	-	-	-
Arts and Culture Trust Automated Fly System Control Upgrade (State Theatre Centre of Western Australia)	2,500	2,500	2,500	-	-	-	-
Critical Equipment Replacement	9,878	9,878	9,878	-	-	-	-
His Majesty's Theatre - Restoration and Upgrade Stage Three	14,790	14,790	715	-	-	-	-
Perth Institute of Contemporary Arts Air-Conditioning Installation	1,500	1,500	1,500	-	-	-	-
Sam Kerr Football Centre	50,895	50,895	1,452	-	-	-	-
Sam Kerr Football Centre - Pitches 3 and 4 ^(a)	62	62	62	-	-	-	-
Western Australian Maritime Museum Cladding Replacement	3,240	3,240	3,240	-	-	-	-
Western Australian Museum Boola Bardip	388,876	388,876	3,068	-	-	-	-
NEW WORKS							
Election Commitments							
Art Gallery of Western Australia Vision	10,000	-	-	5,000	5,000	-	-
Malaga Sports Precinct	20,000	-	-	5,000	5,000	5,000	5,000
Total Cost of Asset Investment Program	1,168,778	706,481	197,243	172,661	160,446	64,946	44,444
FUNDED BY							
Capital Appropriation			188,940	135,882	158,586	62,912	41,307
Commonwealth Grants			11,000	-	-	-	-
Funding included in Department of Treasury and Finance - Administered Item			-	20,000	-	-	-
Holding Account			1,860	1,860	1,860	1,860	1,860
Internal Funds and Balances			(16,635)	14,919	-	174	1,277
Major Treasurer Special Purpose Account(s) Asset Maintenance Fund			9,878	-	-	-	-
Other			2,200	-	-	-	-
Total Funding			197,243	172,661	160,446	64,946	44,444

(a) The Sam Kerr Football Centre - Pitches 3 and 4 program has been transferred to the Western Australia Sports Centre Trust (VenuesWest). Expenditure of \$62,000 represents amount spent by the Department prior to the transfer.

Financial Statements

As a result of the Public Sector Reform changes, the Outcomes, Services and Key Performance Information reflect the reshaping of the Department of Local Government, Sport and Cultural Industries to the Department of Creative Industries Tourism and Sport from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

Income Statement

Expenses

- The increase in Total Cost of Service in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual is primarily due to the establishment of a Western Australia-based National Rugby League team, and additional investment into sports, creative industries, and multicultural infrastructure and facilities.

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	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	127,204	134,998	151,965	154,656	131,646	135,146	139,662
Grants and subsidies ^(c)	236,677	319,611	327,228	416,807	285,474	207,505	213,618
Supplies and services	172,771	214,208	195,432	203,311	154,320	144,041	120,733
Accommodation	34,323	54,541	50,050	47,460	31,066	28,356	30,601
Depreciation and amortisation	17,654	18,365	18,369	18,102	22,750	22,751	22,751
Finance and interest costs	26	58	53	54	2,392	2,250	1,846
Other expenses	19,540	24,230	20,270	29,843	11,840	13,015	13,833
TOTAL COST OF SERVICES	608,195	766,011	763,367	870,233	639,488	553,064	543,044
Income							
Sale of goods and services	26,111	25,522	21,673	28,734	26,407	27,202	28,015
Regulatory fees and fines	-	1	641	1	1	1	1
Grants and subsidies	16,581	16,776	15,274	17,014	3,734	3,664	3,334
Other revenue	18,848	11,778	14,166	11,460	6,651	6,554	6,557
Total Income	61,540	54,077	51,754	57,209	36,793	37,421	37,907
NET COST OF SERVICES	546,655	711,934	711,613	813,024	602,695	515,643	505,137
INCOME FROM GOVERNMENT							
Service appropriations	419,524	562,066	593,179	603,558	517,270	480,849	453,593
Resources received free of charge	697	1,374	1,374	1,374	1,374	1,374	1,374
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	25,492	28,049	19,313	1,486	754	-
National Redress Scheme	656	1,415	1,415	1,444	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	31,632	39,258	39,243	30,834	32,854	31,066	53,566
Regional Infrastructure and Headworks Fund	98	140	182	140	140	140	140
Other appropriations	50,299	83,600	33,645	50,257	34,389	-	-
Other revenues	1,020	1,445	3,470	3,143	1,347	1,347	1,347
TOTAL INCOME FROM GOVERNMENT	503,926	714,790	700,557	710,063	588,860	515,530	510,020
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(42,729)	2,856	(11,056)	(102,961)	(13,835)	(113)	4,883

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of Local Government, Sport and Cultural Industries and Jobs, Tourism, Science and Innovation.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 967, 1,128 and 1,138 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	\$'000	\$'000	\$'000	\$'000	\$'000
2027 Rugby World Cup	-	-	-	4,000	4,000	-	-
Aboriginal Tourism	2,351	2,750	2,750	-	-	-	-
Affordable Airfares	2,418	3,000	3,000	3,000	-	-	-
Arts Lotteries Account	23,082	23,302	26,471	29,327	27,344	22,180	22,612
Arts Projects and Programs	9,832	9,280	8,684	9,280	9,280	9,280	9,280
CaLD							
Community Capital Works Fund	4,631	3,000	14,122	-	-	-	-
Community Grants Program	1,549	1,250	1,250	1,250	1,250	1,250	1,250
Community Languages Program	973	2,345	2,485	2,376	2,407	2,440	2,440
Other Projects and Programs	196	60	-	-	-	-	-
Chung Wah Association Community Centre	750	2,250	2,000	4,750	2,500	-	-
Club Night Lights Program	2,682	3,159	3,800	2,500	2,500	2,500	2,500
Community Facilities and Infrastructure							
Creative Industries	-	-	-	1,022	3,800	2,000	-
Multicultural Interests	-	-	500	3,029	4,500	2,500	-
Sport and Recreation	-	-	-	65,219	59,410	18,000	51,000
Community Sporting and Recreation Facilities Fund	7,692	21,768	15,768	20,209	21,000	21,000	16,592
Community Sporting and Recreation Facilities Fund - Female Changerooms Fund	500	500	500	500	500	500	500
Connecting to Country	473	500	500	500	500	500	500
Contemporary Music Fund	684	750	750	1,125	1,125	1,125	1,125
Creative Learning Program	1,375	2,091	2,091	1,763	1,763	1,763	1,763
Event Tourism	-	-	3,150	5,615	3,665	-	-
Global Connections Through Local Events	-	2,155	2,155	900	-	-	-
Kids Access All Areas Passes	-	-	-	1,250	1,250	-	-
Kidsport	6,274	9,034	10,815	8,978	4,624	4,624	4,624
Kimberley Support Programs	962	-	707	-	-	-	-
Live Music Support Package	-	-	-	525	275	225	225
Motorsport Package	-	-	-	-	6,550	3,000	-
National Parks Tourism Experience Development	720	1,350	1,350	-	-	-	-
National Rugby League - Perth Bears and Grassroots Development	-	-	-	50,838	-	-	-
Other Creative Industries Grants	5,667	8,096	8,464	7,660	3,184	2,092	2,092
Other Sports and Recreation Grants	2,416	1,950	7,575	9,485	1,485	450	450
Other Tourism Industry Grants and Contributions	1,058	800	800	800	800	800	800
Outdoor Adventure Package	-	-	-	1,000	3,200	-	-
Partnership Acceptance Learning Sharing	796	695	695	695	695	695	695
Perth Film Studio - Targeted Screen Industry Capacity	-	-	-	5,000	-	-	-
Public Library Strategy and Materials	8,358	8,467	8,467	8,467	8,467	8,327	8,327
Regional Arts Grants	6,080	7,464	7,965	7,517	7,013	6,680	6,680
Regional Athlete Support Program	1,206	1,450	1,450	1,500	1,500	1,500	1,500
Screen Industry Workforce Development	-	-	2,569	2,633	2,949	3,023	-
Screen Organisation Investment Program	3,465	3,797	3,797	3,814	3,832	3,832	3,832
Sports Infrastructure Grants	33,207	105,805	60,840	82,186	20,701	10,841	401
Sports Lotteries Account	25,314	24,452	31,108	24,762	21,886	22,180	22,612
Sports Wagering Account	-	-	1,129	4,300	4,300	4,500	4,500
State Sporting Infrastructure Fund	3,313	2,500	1,300	3,284	2,000	2,000	2,000
Tourism Workforce Development	649	-	-	-	-	-	-
Western Australian Cricket Association Ground Redevelopment	55,840	40,700	54,660	1,200	-	-	-
Western Australian Football Commission	13,196	13,526	13,696	14,073	14,424	14,785	15,155
Western Australian Institute of Sport	2,416	2,416	9,916	6,416	6,816	7,316	7,316
Western Australian Production Attraction Incentive	4,952	4,949	5,949	8,559	9,349	11,347	11,347
Western Australian Regional Screen Fund	1,600	4,000	4,000	4,000	4,000	4,000	4,000
Women's Sports Boost	-	-	-	1,500	10,630	10,250	7,500
TOTAL	236,677	319,611	327,228	416,807	285,474	207,505	213,618

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.....	72,110	26,656	81,502	26,642	23,625	23,361	23,084
Restricted cash.....	73,637	40,086	58,284	36,962	23,880	17,359	17,418
Holding Account receivables	1,860	1,860	1,860	2,105	2,350	2,350	2,350
Receivables.....	12,594	8,596	12,954	12,912	12,870	12,906	12,906
Other.....	17,760	8,424	17,046	17,046	17,046	17,046	17,046
Total current assets.....	177,961	85,622	171,646	95,667	79,771	73,022	72,804
NON-CURRENT ASSETS							
Holding Account receivables	251,757	268,188	270,095	286,498	307,099	327,945	348,791
Property, plant and equipment.....	1,635,960	1,676,538	1,837,292	1,993,373	2,132,089	2,175,223	2,194,936
Receivables.....	3,203	-	4,725	5,263	5,800	426	426
Intangibles.....	7,758	7,698	6,387	4,925	3,463	2,001	2,092
Restricted cash ^(b)	-	3,522	386	783	783	783	783
Other.....	72,457	78,514	77,383	83,417	86,705	90,809	92,491
Total non-current assets.....	1,971,135	2,034,460	2,196,268	2,374,259	2,535,939	2,597,187	2,639,519
TOTAL ASSETS	2,149,096	2,120,082	2,367,914	2,469,926	2,615,710	2,670,209	2,712,323
CURRENT LIABILITIES							
Employee provisions.....	24,909	17,129	33,287	33,760	34,233	29,504	29,504
Payables.....	39,561	16,874	33,895	38,706	43,519	43,590	42,221
Borrowings and leases	256	284	340	372	357	376	315
Other.....	6,022	6,342	6,916	6,981	7,045	6,366	6,366
Total current liabilities.....	70,748	40,629	74,438	79,819	85,154	79,836	78,406
NON-CURRENT LIABILITIES							
Employee provisions.....	4,216	4,971	5,825	5,825	5,825	5,825	5,825
Borrowings and leases	296	491	497	604	477	438	323
Other.....	-	-	-	41,081	33,661	25,863	17,667
Total non-current liabilities.....	4,512	5,462	6,322	47,510	39,963	32,126	23,815
TOTAL LIABILITIES	75,260	46,091	80,760	127,329	125,117	111,962	102,221
EQUITY							
Contributed equity.....	1,017,099	1,255,241	1,226,442	1,686,390	1,848,697	1,916,347	1,963,225
Accumulated surplus/(deficit).....	319,148	220,813	301,071	(103,436)	(117,746)	(117,859)	(112,976)
Reserves	737,589	597,937	759,641	759,643	759,642	759,759	759,853
Total equity	2,073,836	2,073,991	2,287,154	2,342,597	2,490,593	2,558,247	2,610,102
TOTAL LIABILITIES AND EQUITY	2,149,096	2,120,082	2,367,914	2,469,926	2,615,710	2,670,209	2,712,323

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of Local Government, Sport and Cultural Industries and Jobs, Tourism, Science and Innovation.

(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	\$'000	Year	\$'000	\$'000	\$'000
				\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	397,252	543,729	574,855	585,141	494,564	458,143	430,887
Capital appropriation.....	21,952	138,951	207,018	144,329	161,905	67,735	46,878
Administered equity contribution.....	-	20,000	-	20,000	-	-	-
Holding Account drawdowns	1,860	1,860	1,860	1,860	1,860	1,860	1,860
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	25,492	28,049	19,313	1,486	754	-
Climate Action Fund.....	-	-	500	-	-	-	-
Digital Capability Fund	-	1,960	5,569	3,079	456	-	-
National Redress Scheme	656	1,415	1,415	1,444	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	30,843	39,258	39,243	30,834	32,854	31,066	53,566
Regional Infrastructure and Headworks Fund	98	140	182	140	140	140	140
Other.....	10,428	2,267	6,394	7,661	1,353	1,353	1,353
Administered appropriations	50,299	87,600	37,645	50,257	34,389	-	-
Net cash provided by Government	513,388	862,672	902,730	864,058	729,007	561,051	534,684
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(123,890)	(136,248)	(150,761)	(154,129)	(131,119)	(140,509)	(139,652)
Grants and subsidies	(229,328)	(319,611)	(333,316)	(370,969)	(290,474)	(217,505)	(223,618)
Supplies and services.....	(133,172)	(160,657)	(146,697)	(148,366)	(108,996)	(111,774)	(88,466)
Accommodation.....	(32,664)	(54,491)	(50,005)	(47,420)	(31,026)	(28,316)	(30,561)
GST payments.....	(44,956)	(22,287)	(22,287)	(22,287)	(22,287)	(22,287)	(22,287)
Finance and interest costs.....	-	(58)	(53)	(54)	(54)	(48)	(42)
Other payments	(51,085)	(77,320)	(64,787)	(87,639)	(58,016)	(45,680)	(46,497)
Receipts ^(b)							
Regulatory fees and fines	-	1	641	1	1	1	1
Grants and subsidies	13,400	16,776	15,274	17,062	3,782	3,707	3,377
Sale of goods and services.....	25,581	24,715	20,866	27,926	25,599	26,373	27,186
GST receipts.....	46,018	22,287	22,287	22,287	22,287	22,287	22,287
Other receipts	4,444	7,473	9,959	7,465	7,168	7,076	7,079
Net cash from operating activities	(525,652)	(699,420)	(698,879)	(756,123)	(583,135)	(506,675)	(491,193)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(54,793)	(170,391)	(197,243)	(172,661)	(160,446)	(64,946)	(44,444)
Other payments	(2,920)	(1,500)	(1,500)	(11,039)	(3,000)	(4,500)	(5,250)
Other receipts	-	941	941	840	2,337	3,239	6,311
Net cash from investing activities	(57,713)	(170,950)	(197,802)	(182,860)	(161,109)	(66,207)	(43,383)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(385)	(325)	(326)	(322)	(325)	(328)	(326)
Other payments	(1,013)	-	(537)	(538)	(537)	-	-
Other proceeds	-	-	-	-	-	5,374	-
Net cash from financing activities	(1,398)	(325)	(863)	(860)	(862)	5,046	(326)
NET INCREASE/(DECREASE) IN CASH HELD.....	(71,375)	(8,023)	5,186	(75,785)	(16,099)	(6,785)	(218)
Cash assets at the beginning of the reporting period	212,827	86,834	141,452	146,638	70,853	54,754	47,969
Cash assets at the end of the reporting period	141,452	78,811	146,638	70,853	54,754	47,969	47,751

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of Local Government, Sport and Cultural Industries and Jobs, Tourism, Science and Innovation.

(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
Grants and Subsidies							
Direct Grants and Subsidies Receipts	-	147	147	11,418	668	668	668
Provision of Services to the Commonwealth....	3,190	14,177	12,605	2,781	701	701	701
Sale of Goods and Services							
Other.....	180	446	446	455	464	476	487
Revenue Received for the Provision of Accommodation and Recreation Programs	5,179	5,168	4,476	5,215	5,215	5,215	5,215
GST Receipts							
GST Input Credits	29,197	15,245	15,245	15,245	15,245	15,245	15,245
GST Receipts on Sales	12,778	3,198	3,198	3,198	3,198	3,198	3,198
Other Receipts							
Other Receipts	2,060	1,874	2,760	1,853	1,856	1,860	1,913
Rental Income	452	837	837	837	837	837	837
TOTAL	53,036	41,092	39,714	41,002	28,184	28,200	28,264

(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							
Combat Sports Commission Appropriation ...	964	974	980	985	998	988	988
Other Administered Revenue.....	1,197	-	-	-	-	-	-
TOTAL ADMINISTERED INCOME	2,161	974	980	985	998	988	988
EXPENSES							
Other							
Combat Sports Commission Expenditure ...	964	974	980	985	998	988	988
Other Administered Expenditure	332	-	-	-	-	-	-
Qantas Hub Infrastructure.....	3,215	-	-	-	-	-	-
TOTAL ADMINISTERED EXPENSES	4,511	974	980	985	998	988	988

Agency Special Purpose Account Details**ARTS LOTTERIES ACCOUNT**

Account Purpose: The purpose of the Account is to hold moneys received, pursuant to section 22(2)(c) and 22(3) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of cultural activities in the State.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	16,121	10,500	17,173	13,604
Receipts:				
Appropriations	24,183	19,802	22,902	21,181
	40,304	30,302	40,075	34,785
Payments	23,131	23,302	26,471	29,327
CLOSING BALANCE.....	17,173	7,000	13,604	5,458

COMMUNITY SPORTING AND RECREATION FACILITIES ACCOUNT

Account Purpose: The Fund holds moneys appropriated for the purpose of making grants for the development of public sporting and recreation facilities and for the management and administration of those grants.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	13,139	18,520	24,296	33,441
Receipts: Appropriations	19,508	25,573	25,573	12,000
	32,647	44,093	49,869	45,441
Payments	8,351	22,297	16,428	20,869
CLOSING BALANCE.....	24,296	21,796	33,441	24,572

SPORTS LOTTERIES ACCOUNT

Account Purpose: The purpose of the Account is to hold moneys received, pursuant to section 22(2)(c) and 22(3) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of sport in the State.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	12,018	5,800	11,787	3,581
Receipts: Appropriations	24,521	19,802	22,902	21,181
	36,539	25,602	34,689	24,762
Payments	24,752	24,452	31,108	24,762
CLOSING BALANCE.....	11,787	1,150	3,581	-

SUNSET HERITAGE TRUST ACCOUNT

Account Purpose: The purpose of the account is to hold funds received to operate the Sunset Heritage Properties.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	953	915	553	553
Receipts: Appropriations	239	600	600	235
	1,192	1,515	1,153	788
Payments	639	600	600	788
CLOSING BALANCE.....	553	915	553	-

Division 15 **Primary Industries and Regional Development**

Part 4 **Jobs and Economic Development**

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 51 Net amount appropriated to deliver services	286,820	266,306	320,054	290,631	272,907	268,918	268,089
Amount Authorised by Other Statutes							
- Biosecurity and Agriculture Management Act 2007	3,378	3,475	3,475	3,574	3,574	3,574	3,574
- Salaries and Allowances Act 1975	3,222	3,439	3,439	3,707	3,952	4,118	4,118
Total appropriations provided to deliver services	293,420	273,220	326,968	297,912	280,433	276,610	275,781
ADMINISTERED TRANSACTIONS							
Item 52 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	1,550	1,550	1,550	1,550	1,550	1,550	1,550
CAPITAL							
Item 133 Capital Appropriation	19,841	66,660	54,605	163,200	14,341	54,061	137,885
TOTAL APPROPRIATIONS	314,811	341,430	383,123	462,662	296,324	332,221	415,216
EXPENSES							
Total Cost of Services	589,346	665,244	697,287	750,614	612,576	494,066	472,176
Net Cost of Services ^(a)	456,492	551,619	562,664	607,480	510,030	394,115	370,122
CASH ASSETS ^(b)	191,076	72,165	151,929	118,724	106,030	117,003	126,461

(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					
Advanced Biofuels Strategy	-	575	543	-	-
Animal Welfare - Small Grants Program Extension	-	1,000	1,000	-	-
Community Facilities and Infrastructure Commitments	-	20,225	19,200	5,000	-
Fire and Emergency Services Package	-	164	86	-	-
Outdoor Adventure Package	-	2,565	4,743	2,759	133
RSPCA - Inspectorate Services - Funding Boost	1,791	2,907	3,059	7,297	7,660
Small Commitments	-	16,411	-	-	-
Wine Industry Export Growth Partnership	-	1,600	1,500	1,400	1,500

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
New Initiatives					
Allanson Farm Shop Restaurant and Caravan Park.....	-	4,000	-	-	-
Assisting Staying in Place to Thrive	150	100	-	-	-
Augusta Childcare Centre	200	-	-	-	-
Boosting High Pathogenicity Avian Influenza Biosecurity Response Capability	701	2,192	100	-	-
Bunbury Dolphin Discovery Centre	500	-	-	-	-
Bunbury Hands Oval Upgrades and Temporary Facilities.....	2,216	2,661	846	-	-
Derby-West Kimberley Economic Development Strategy.....	250	-	-	-	-
Disaster Ready Fund Program Round 2	2,145	-	-	2,145	-
Dry Season Response Package.....	350	264	238	228	-
Green Steel WA Electric Arc Furnace Steel Mill Bankable Feasibility Study	1,750	-	-	-	-
Katanning Early Childhood Hub	1,600	-	-	-	-
Know Your Southern Soils and Soils - New Horizons	735	1,070	1,093	895	-
Kununurra Cotton Gin Infrastructure Support Package	2,400	-	-	-	-
Martu Student Hostel in Newman.....	727	727	-	-	-
Phase Out of Live Sheep Exports by Sea - Commonwealth Government Transition Assistance.....	880	1,290	559	576	195
Primary Industries Development Research Facility	-	3,227	8,366	8,323	-
State Biosecurity Response Centre.....	2,112	12,663	14,430	14,373	14,287
Support for Farmers' Market Operators.....	1,000	1,000	-	-	-
Sustainable Pallets Project.....	3,000	4,444	-	-	-
Veterinary Social Work Training and Services Pilot	172	108	-	-	-
Walmanyjun Cable Beach Foreshore Redevelopment.....	-	9,000	-	-	-
Warmun People's Place Renovation Project.....	2,887	-	-	-	-
Ongoing Initiatives					
Biosecurity Incident and Emergency Management Responses.....	27,504	30,817	50	-	-
Busselton Jetty Marine Discovery Centre.....	4,000	3,448	-	-	-
Carnarvon Justice Reinvestment Program.....	963	415	-	-	-
Collie Future Fund	250	-	-	-	-
Collie Industry Attraction and Development Fund	2,718	-	-	-	-
Community Resource Centres Indexation.....	456	957	1,301	1,655	-
Digital Foundations Program	2,979	-	-	-	-
Ex-Tropical Cyclone Ellie - Disaster Recovery Programs.....	(2,107)	-	-	-	-
Marlamanu On-Country Diversionary Program	5,100	-	-	-	-
Northern Australia People Capacity and Response Network	632	-	-	-	-
Operational Expenses	23,204	-	-	-	-
Perth Royal Show.....	5,515	-	-	-	-
Puntukurnu Aboriginal Medical Service Jiji Program	375	750	750	375	-
RSPCA - Inspectorate Services	584	2,724	2,947	-	-
Sheep and Goat Electronic Identification Project	750	-	-	-	-
South Perth Site	9,311	-	-	-	-
Southern Ocean Surf Reef	1,000	-	-	-	-
State Barrier Fence	200	-	-	-	-
Telecommunications Infrastructure	7,330	14,800	12,600	3,200	-
TradeStart	102	302	302	302	-
Transfer of Pilbara Safe Spaces ^(a)	-	(3,526)	(3,736)	(3,744)	(6,363)
Transforming Bunbury's Waterfront.....	-	6,298	-	-	-
Wheatbelt Development Commission Strategic Projects.....	-	115	-	-	-
Yamatji Nation Indigenous Land Use Agreement.....	129	1	1	1	30
Other					
2025-26 Tariffs, Fees and Charges.....	(1,862)	(760)	(1,825)	(2,005)	(2)
Executive Salary Expenditure Realignment.....	580	825	920	943	1,142
Financial Review	-	500	-	-	-
Government Office Accommodation.....	(55)	(1)	(3)	(5)	-
Government Regional Officer Housing	1,215	1,240	1,234	1,267	1,284
Public Sector Wages Policy.....	5,534	8,171	10,059	9,216	9,216
Services Provided to the Rural Business Development Corporation	-	9	-	-	-
State Fleet Updates.....	1,396	258	239	194	2,996
Western Australia Contribution to National Biosecurity Responses and Priorities.....	7,866	598	602	461	-
Western Australia Public Sector Learning Initiative	-	1	1	2	(24)

(a) Funding for this initiative has been transferred to Communities.

Significant Initiatives

1. Government election commitments across the Regional Development, Agriculture and Food, and Fisheries portfolios focus on developing strong and liveable regions, economic diversification, and community facilities and infrastructure.
2. A range of initiatives demonstrate the Government's focus on the regions, including expenditure to expand housing supply, improve liveability, boost tourism, and increase digital connectivity. There are also several initiatives to support the Aboriginal community and local government partners in the Gascoyne, Kimberley and Pilbara regions to engage young people in education, training and socioeconomic opportunities.
3. With commitments for advanced biofuels and wine industry development, together with grassroots funding for farmers markets and ongoing support for sheep industry development, the agriculture and food sector continues to be a strong contributor to the State's economic and diversification agenda. A small grants program and additional funding to the RSPCA will help continue Western Australia's strong animal welfare system, including for companion animals.
4. Recreational fishing experiences are supported through a boost to marron stocks in the South West and development of a fishing platform at Quinns Rock. Additional Government funding towards the Fishability Program will enable greater all-access fishing opportunities.
5. Small commitments will see upgrades to facilities, equipment purchases and various support provided to a range of organisations across the regions.
6. The Government continues its strong commitment to Western Australia's biosecurity through significant investment in preparedness and response activities, including for high pathogenicity avian influenza, red imported fire ant and polyphagous shot-hole borer. Boosting the State's capability to prepare for and respond to animal and plant biosecurity threats, including those of national significance, is critical to protecting the State's natural assets, businesses and communities.
7. The Government is responding to the need to secure fit-for-purpose, contemporary facilities for the Department, through investment in a new State Biosecurity Response Centre, a Primary Industries Development Research Facility and a longer-term new metropolitan facility.

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.	Regional Western Australia has the investment to grow and create jobs.	1. Regional Industry and Community Development Investment Facilitation 2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions
	Regional Western Australia has the technology to grow and create jobs.	3. Regional Technical and Technological Development
	Regional Western Australia has the skills and knowledge to grow and create jobs.	4. Regional Skills and Knowledge Development
	Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs.	5. Regional Social Amenity Development
	Western Australia agriculture and fishing protect their biosecurity advantages and integrity.	6. Agricultural and Fisheries Biosecurity and Integrity
	Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact.	7. Agricultural and Fisheries Natural Resource Management

Service Summary

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Regional Industry and Community Development Investment Facilitation	121,076	166,466	138,854	200,578	137,072	83,487	73,635
2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions	40,470	47,731	41,487	37,112	37,541	39,952	30,069
3. Regional Technical and Technological Development	110,917	108,481	110,161	106,842	107,828	71,259	62,140
4. Regional Skills and Knowledge Development	47,123	50,530	79,684	56,754	35,070	35,731	55,382
5. Regional Social Amenity Development	52,988	64,232	78,985	92,945	68,827	47,762	32,046
6. Agricultural and Fisheries Biosecurity and Integrity	128,818	127,914	162,747	161,923	140,127	136,826	163,765
7. Agricultural and Fisheries Natural Resource Management	87,954	99,890	85,369	94,460	86,111	79,049	55,139
Total Cost of Services	589,346	665,244	697,287	750,614	612,576	494,066	472,176

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Regional Western Australia has the investment to grow and create jobs:					
Ratio of the value of grants awarded from the Department for industry and community development initiatives to the value of co-contributions committed from non-Government recipients	1:1.37	1:1	1:1	1:1	
Outcome: Regional Western Australia has the technology to grow and create jobs:					
Percentage of clients satisfied with the Department's technology initiatives.....	85%	80%	80%	80%	
Outcome: Regional Western Australia has the skills and knowledge to grow and create jobs:					
Percentage of clients satisfied with the Department's capability initiatives.....	77%	70%	70%	70%	
Outcome: Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs:					
Percentage of clients satisfied with the Department's management of recreational fishing.....	89%	85%	85%	85%	
Outcome: Western Australia agriculture and fishing protect their biosecurity advantages and integrity:					
Percentage of exotic terrestrial weed, pest and disease threats resolved appropriately	44.4%	60%	16%	60%	1
Percentage of invasive aquatic pests and exotic diseases resolved appropriately	0%	60%	100%	60%	2
Outcome: Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact:					
Percentage change in the spatial extent of the southwest cropping region that maintains sufficient year-round groundcover for protecting and improving soil health	6.7%	0%	(2.8%)	0%	3
Number of soil health extension workshops held	90	30	60	60	4
Proportion of fish stocks identified as not being at risk or vulnerable through exploitation ^(b)	93%	95%	91%	95%	
Percentage of commercial and recreational fisheries where acceptable catches (or effort levels) are achieved ^(c)	87%	90%	84%	90%	

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

(b) The 2023-24 Actual was incorrectly reported in the 2023-24 Annual Report (91%). The correct value (93%) was published in the 2024 Status Reports of the Fisheries and Aquatic Resources of Western Australia.

(c) The 2023-24 Actual was incorrectly reported in the 2023-24 Annual Report (83%). The correct value (87%) was published in the 2024 Status Reports of the Fisheries and Aquatic Resources of Western Australia.

Explanation of Significant Movements

(Notes)

1. Five of the six exotic terrestrial weed, pest and disease threats that were managed in 2024-25 are still subject to ongoing response activities and will continue into 2025-26.
2. There was only one invasive aquatic pest, which was managed and resolved in 2024-25.
3. The negative 2024-25 Estimated Actual is primarily driven by below average rainfall in 2023 and challenges in land management. Dry seasonal conditions reduced plant growth, limiting groundcover in some areas. In addition, land managers face complex decisions balancing income, animal welfare and soil protection. Activities such as harvesting low-yield crops, grazing during poor seasons and natural decomposition can all contribute to insufficient groundcover, particularly in paddocks with variable soils or on land with non-wetting properties.
4. The higher 2023-24 Actual relative to the 2024-25 Budget and 2025-26 Budget Target for soil health workshops reflects improved data capture across a broader range of Departmental programs, including those focused on natural resource management, climate and carbon initiatives. While the 2024-25 Budget was conservative, following preceding years, the 2023-24 Actual exceeded expectations due to increased interest in soil health and stronger engagement across the Department. In response, the 2024-25 Estimated Actual has increased to 60, with refined criteria, acknowledging past performance while factoring in reduced program activity and tighter rules around what qualifies as a Departmental-delivered event.

Services and Key Efficiency Indicators

1. Regional Industry and Community Development Investment Facilitation

This service facilitates high-impact regional development and primary industry initiatives that contribute to economic growth, diversification, job creation and strong communities, with a focus on attracting the investment needed to grow regional Western Australia.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 121,076	\$'000 166,466	\$'000 138,854	\$'000 200,578	1,2,3
Less Income	9,320	17,102	4,065	2,008	4
Net Cost of Service	111,756	149,364	134,789	198,570	
Employees (Full-Time Equivalents)	259	306	263	269	5
Efficiency Indicator					
Average cost per hour to deliver regional industry and community development investment facilitation	\$263.47	\$330.24	\$312.94	\$441.81	1,3

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service from the 2023-24 Actual to the 2024-25 Budget of \$45.4 million is primarily due to the retiming of spending into 2024-25 for a number of programs that experienced delays in delivery. This has a flow-on impact on the average cost per hour to deliver regional industry and community development investment facilitation.
2. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual of \$27.6 million is primarily due to the retiming of expenses from 2024-25 into the forward estimates period for a number of programs.
3. The increase in the Total Cost of Service from the 2024-25 Estimated Actual to the 2025-26 Budget Target of \$61.7 million is primarily due to the movement of expenses from 2024-25 into the forward estimates period for a number of programs. The increase in the average cost per hour to deliver the service is driven primarily by the increase in Total Cost of Service, with a minor increase in full-time equivalents (FTEs) to deliver some of these programs.
4. Income between each financial year is highly variable as it is based on which externally funded activities are being undertaken in any one year.
5. The 2024-25 Budget FTE allocation was based on historical data. The 2023-24 financial year was the first full year on consolidated core business systems, which has led to a more accurate allocation of FTEs for the 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Target.

2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions

This service focuses on the Department providing operational resources and services to the nine Regional Development Commissions.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 40,470	\$'000 47,731	\$'000 41,487	\$'000 37,112	1,2,3
Less Income	2,513	726	1,594	1,053	4
Net Cost of Service	37,957	47,005	39,893	36,059	
Employees (Full-Time Equivalents)	124	124	124	124	
Efficiency Indicator					
Average cost per hour to deliver corporate and business development services to support Regional Development Commissions	\$167.23	\$233.28	\$198.76	\$177.30	1,2,3

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service from the 2023-24 Actual to the 2024-25 Budget of \$7.3 million is mainly due to the allocation of the remaining funding in the legacy Regional Grants and Community Chest Grants Schemes to the Regional Development Commissions, the retiming of operational funding from 2022-23 into 2024-25, as well as the delivery of the Regional Drought Resilience Program and other Commonwealth Government funded projects. This has resulted in an increase in the average cost per hour to deliver corporate and business development services to support Regional Development Commissions.
2. The decrease in the Total Cost of Service from the 2024-25 Budget to the 2024-25 Estimated Actual of \$6.2 million is primarily due to a carryover of some grant funding to 2025-26 and the reallocation of the Peel Regional Trails and Regional Drought Resilience Program to other services. The decrease in the average cost per hour to deliver the service is driven by this decrease in Total Cost of Service.
3. The decrease in the Total Cost of Service from the 2024-25 Estimated Actual to the 2025-26 Budget Target of \$4.4 million is primarily due to the 2024-25 Estimated Actual being inflated by the retiming of the prior year's expenditure (see Note 1). The decrease in the average cost per hour to deliver the service is driven by this decrease in Total Cost of Service.
4. Income between each financial year is highly variable as it is based on fixed-term Commonwealth Government funded programs, with funding received on the basis of specific milestones being met.

3. Regional Technical and Technological Development

This service provides research, development and innovation to catalyse primary industry and regional growth.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	110,917	108,481	110,161	106,842	
Less Income	25,215	21,271	27,243	24,071	
Net Cost of Service	85,702	87,210	82,918	82,771	
Employees (Full-Time Equivalents)	443	437	443	441	
Efficiency Indicator					
Average cost per hour to deliver regional technical and technological development	\$152.05	\$150.62	\$147.41	\$143.54	

4. Regional Skills and Knowledge Development

This service aims to develop the capability of people in the primary industry and regional development sectors through training and education programs and providing information in a range of user-friendly formats.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	47,123	50,530	79,684	56,754	1,2
Less Income	13,928	9,645	5,204	4,904	3
Net Cost of Service	33,195	40,885	74,480	51,850	
Employees (Full-Time Equivalents)	135	87	148	128	2, 4
Efficiency Indicator					
Average cost per hour to deliver regional skills and knowledge development....	\$201.29	\$353.63	\$318.21	\$261.89	1,2

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service from the 2024-25 Budget to the 2024-25 Estimated Actual of \$29.2 million is primarily due to retiming of expenditure from 2023-24 into 2024-25 for a number of initiatives including the Western Australian Agricultural Research Collaboration, the Future Drought Fund and the Southern Rangelands Revitalisation project expansion, in addition to increased biosecurity incident and emergency management response expenditure allocated to this service. This has a flow-on impact on the average cost per hour to deliver regional skills and knowledge development.
2. The decrease in the Total Cost of Service and FTEs from the 2024-25 Estimated Actual to the 2025-26 Budget of \$22.9 million is primarily due to the 2024-25 Estimated Actual being inflated by the retiming of the prior year's expenditure, as well as some finite program spending concluding in 2024-25. The decrease in the Total Cost of Service and FTEs leads to the decrease in average cost per hour to deliver this service.
3. Income between each financial year is highly variable as it is based on which externally funded activities are being undertaken in any one year.
4. The 2024-25 Budget FTE allocation was based on historical data. The 2023-24 financial year was the first full year on consolidated core business systems which has led to a more accurate allocation of FTEs for the 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Target.

5. Regional Social Amenity Development

This service focuses on facilitating the development of amenities, in areas such as recreational fishing, education, health and connectivity, to support regional growth and resilience. This will involve working collaboratively across governments, industries and communities to identify, define, champion, support and/or fund development initiatives.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 52,988	\$'000 64,232	\$'000 78,985	\$'000 92,945	1,2,3
Less Income	2,663	12,959	22,826	15,476	4
Net Cost of Service	50,325	51,273	56,159	77,469	
Employees (Full-Time Equivalents)	160	112	160	160	5
Efficiency Indicator					
Average cost per hour to deliver regional social amenity development.....	\$191.93	\$332.05	\$292.77	\$343.53	1,2,3

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Total Cost of Service is \$11.2 million more than the 2023-24 Actual and is mainly due to the retiming of expenditure from 2023-24 into 2024-25 for initiatives funded from the Collie Industry Attraction and Development Fund. This has led to an increase in the average cost per hour to deliver regional social amenity development.
2. The 2024-25 Estimated Actual Total Cost of Service is \$14.8 million higher than the 2024-25 Budget due to new projects approved subsequent to the 2024-25 Budget, such as the Warmun People's Place Renovation Project and Bunbury Hands Oval Upgrades and Temporary Facilities. Project expenditure retimed from 2023-24 to 2024-25, such as for the Buccaneer Archipelago Marine Parks, has also contributed to this increase. The increase in the Total Cost of Service has contributed to an increase in the average cost per hour to deliver this service.
3. The 2025-26 Budget Target Total Cost of Service is \$14 million higher than the 2024-25 Estimated Actual and reflects new election commitments such as McKail North Urban Master Plan Albany, the Pringle Village Stage 2 - Seniors Independent Living facility, Edenvale Heritage Precinct upgrades, Marra Worra Worra Night Place - Fitzroy Crossing and the Water Lily Place Affordable Housing Project. As the new expenditure is primarily not salary-related, it has led to an increase in the average cost per hour to deliver this service.
4. Income between each financial year is highly variable as it is based on which externally funded activities are being undertaken in any one year.
5. The 2024-25 Budget FTE allocation was based on historical data. The 2023-24 financial year was the first full year on consolidated core business systems which has led to a more accurate allocation of FTEs for the 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Target.

6. Agricultural and Fisheries Biosecurity and Integrity

This service focuses on maintaining and enhancing Western Australia's biosecurity status and meeting national and international commitments. It also includes integrity matters such as animal welfare regulatory obligations.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	128,818	127,914	162,747	161,923	1
Less Income	33,862	33,189	37,007	53,996	2
Net Cost of Service	94,956	94,725	125,740	107,927	
Employees (Full-Time Equivalents)	538	482	573	561	3
Efficiency Indicator					
Average cost per hour to deliver agricultural and fisheries biosecurity and integrity ...	\$146.22	\$163.26	\$168.40	\$170.94	

Explanation of Significant Movements

(Notes)

1. The \$34.8 million increase from the 2024-25 Budget to the 2024-25 Estimated Actual is primarily due to the additional spending on biosecurity incidents, particularly polyphagous shot-hole borer, Queensland fruit fly, red dwarf honey bee and contributions to other jurisdictions under national cost-sharing arrangements, as well as providing increased funding to support the RSPCA.
2. Income between each financial year is highly variable as it is based on which externally funded activities are being undertaken in any one year.
3. The 2024-25 Budget FTE allocation was based on historical data. The 2023-24 financial year was the first full year on consolidated core business systems which has led to a more accurate allocation of FTEs for the 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Target.

7. Agricultural and Fisheries Natural Resource Management

This service supports the sustainable management of the natural resources that underpin Western Australia's primary industries.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	87,954	99,890	85,369	94,460	1,2,3
Less Income	45,353	18,733	36,684	41,626	4
Net Cost of Service	42,601	81,157	48,685	52,834	
Employees (Full-Time Equivalents)	337	338	340	339	
Efficiency Indicator					
Average cost per hour to deliver agricultural and fisheries natural resource management	\$157.28	\$181.03	\$148.56	\$165.30	1,2,3

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service in the 2024-25 Budget is \$11.9 million higher than the 2023-24 Actual due to increased spending on initiatives such as the Buccaneer Archipelago Marine Parks, the Future Drought Fund and the Southern Rangelands Revitalisation project. This increased expenditure has resulted in an increase in the average cost per hour to deliver agricultural and fisheries natural resource management.
2. The Total Cost of Service in the 2024-25 Estimated Actual is \$14.5 million lower than the 2024-25 Budget due to the retiming of expenditure from 2024-25 into 2025-26 for projects such as the Buccaneer Archipelago Marine Parks, the Future Drought Fund and the Southern Rangelands Revitalisation. The retiming of project expenses were not salary-related, resulting in the lower average cost per hour to deliver the service.
3. The Total Cost of Service in the 2025-26 Budget Target has increased by \$9.1 million compared to the 2024-25 Estimated Actual primarily due to the retiming of expenditure to 2025-26 as mentioned in Note 2, and as a result of new initiatives such as the Southern Forests Infrastructure Support Scheme and the Primary Industries Development Research Facility. The retiming of project expenses were primarily non-salary related, resulting in a higher average cost per hour to deliver this service.
4. Income between each financial year is highly variable as it is based on which externally funded activities are being undertaken in any one year.

Asset Investment Program

1. The Department's Asset Investment Program (AIP) provides for the replacement, maintenance, upgrade and expansion of assets that support the delivery of services throughout the State. These assets include, but are not limited to, buildings and infrastructure, progressive replacement of marine vessels, information systems and operational equipment.
2. The approved AIP for 2025-26 is \$219.3 million (excluding the Royalties for Regions - Asset Investment Underspend Provision), which includes the following:

Facilities and Infrastructure

- 2.1. \$89.1 million for the Department's new State Biosecurity Response Centre, featuring modular buildings and technical workspaces to accommodate biosecurity diagnostic laboratories and biosecurity operations functions;
- 2.2. \$55.7 million for the establishment of a Primary Industries Development Research Facility in the metropolitan area;
- 2.3. \$11 million for the Collie Industry Attraction and Development Fund which is established for initiatives that promote economic diversity, job creation and sustainability within 50 km of the Collie townsite;
- 2.4. \$5.6 million to upgrade quarantine checkpoints and stockyards at Eucla and Kununurra;
- 2.5. \$3.6 million for the activation of sustainable tourism at the Houtman Abrolhos Islands;
- 2.6. \$2.7 million for the State Barrier Fence consisting of capital projects for the Wild Dog Action Plan and Regional Resource Management program;
- 2.7. \$1.6 million for a livestock truck washdown facility for biosecurity risk mitigation;

Information Systems Program

- 2.8. \$2.9 million for the Shark Notification and Response System Upgrade for delivering key components of the Government's shark hazard mitigation strategy;
- 2.9. \$1.3 million for the Information System Development Rolling Program;

Plant and Equipment Investment and Replacement

- 2.10. \$6.7 million for the Equipment Replacement Program;
- 2.11. \$2.1 million for the Building Grains Research and Development Capacity for procuring and maintaining essential research equipment and infrastructure for grains industry research and development projects;

Vessels

- 2.12. \$9 million for vessels and other infrastructure to enable the Department to safely service the Buccaneer Archipelago Marine Parks, including undertaking long-range sea patrols and boat inspections across all areas of the Buccaneer Archipelago Marine Parks and North Kimberley;
- 2.13. \$2.7 million for the large vessel replacement program;
- 2.14. \$1.8 million for the small boats and trailers rolling program;

Other - Administered

- 2.15. \$20 million towards establishing a Hydrogen Hub in the Pilbara (jointly funded with the Commonwealth), including for a hydrogen or ammonia pipeline, a Clean Energy Training and Research Institute, and port upgrades; and

Other - AIP

- 2.16. a total of \$3.7 million for other small AIP investments including equipment for incident response, the Frank Wise Tropical Research Institute refurbishment and the Shark Monitoring Network.

	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							
Facilities and Infrastructure							
Abrolhos Islands Rolling Program.....	4,387	3,187	284	300	300	300	300
Aquaculture Development Maintenance and Refurbishment.....	1,250	806	669	369	75	-	-
Eucla and Kununurra Checkpoints	8,250	2,694	2,694	5,556	-	-	-
Frank Wise Tropical Research Institute Refurbishment.....	1,449	999	217	450	-	-	-
Houtman Abrolhos Islands Sustainable Development Activation Plan	7,418	280	280	3,638	3,500	-	-
Katanning Research Facility	680	650	158	30	-	-	-
New Metropolitan Facility.....	319,968	7,407	1,551	-	-	42,772	133,767
State Biosecurity Response Centre	100,300	11,200	11,200	89,100	-	-	-
Truck Washdown Facilities	2,300	250	250	1,550	500	-	-
Information Systems Program							
Diagnostics and Laboratory Services	2,391	339	208	350	1,702	-	-
Information System Development Rolling Program	7,304	4,404	-	1,250	550	550	550
Shark Monitoring Network	1,638	1,343	-	295	-	-	-
Shark Notification and Response System Upgrade	3,930	1,068	921	2,862	-	-	-
Plant and Equipment Investment and Replacement							
Building Grains Research and Development Capacity	10,951	5,863	902	2,088	1,000	1,000	1,000
Equipment Replacement Program.....	65,906	48,205	4,072	6,700	3,667	3,667	3,667
State Barrier Fence	29,876	24,169	3,949	2,707	1,000	1,000	1,000
Vessels							
Buccaneer Archipelago Marine Parks Vessel.....	9,393	377	340	9,016	-	-	-
Large Vessel Replacement Program	11,482	8,743	4,991	2,739	-	-	-
Small Boats and Trailers Rolling Program	24,787	18,295	1,531	1,809	1,561	1,561	1,561
Administered							
Pilbara Hydrogen Hub	64,233	4,000	4,000	20,000	36,233	4,000	-
Royalties for Regions Program - Asset Investment Underspend Provision.....	(190,836)	(121,425)	(93,438)	(49,714)	(19,697)	-	-
COMPLETED WORKS							
Albany Shellfish Hatchery.....	3,733	3,733	2,920	-	-	-	-
Katanning Roof.....	1,200	1,200	1,200	-	-	-	-
Other Equipment	1,008	1,008	286	-	-	-	-
Plant and Equipment - Externally Funded Projects	3,527	3,527	935	-	-	-	-
NEW WORKS							
Collie Industry Attraction and Development Fund	11,000	-	-	11,000	-	-	-
Incident Response Equipment.....	1,681	-	-	1,681	-	-	-
North West Aboriginal Housing Initiative	15,718	-	-	179	13,005	2,400	134
Ord Expansion - Land Acquisition	3,000	-	-	-	3,000	-	-
Primary Industries Development Research Facility	55,669	-	-	55,669	-	-	-
Total Cost of Asset Investment Program	583,593	32,322	(49,880)	169,624	46,396	57,250	141,979
FUNDED BY							
Administered Funding - Pilbara Hydrogen Hub			4,000	20,000	36,233	4,000	-
Capital Appropriation.....			17,485	154,754	5,502	42,510	133,767
Holding Account			5,930	6,026	5,778	5,778	6,078
Internal Funds and Balances			10,003	9,682	-	562	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			3,894	5,556	-	-	-
Digital Capability Fund			-	2,843	-	-	-
Royalties for Regions Fund			2,246	20,298	12,341	4,400	2,134
Other Grants and Subsidies			-	179	6,239	-	-
Royalties for Regions Fund - Underspend Provision (Administered)			(93,438)	(49,714)	(19,697)	-	-
Total Funding.....			(49,880)	169,624	46,396	57,250	141,979

Financial Statements

Income Statement

Expenses

1. Total Cost of Services for the 2024-25 Estimated Actual is forecast to increase by \$32 million compared to the 2024-25 Budget, mainly as a result of the public sector wages policy, biosecurity incident and emergency management responses, and additional grants and other commitments, partially offset by the retiming of Royalties for Regions project expenditure from 2024-25 into the forward estimates period.
2. Total Cost of Services for the 2025-26 Budget Year is estimated to increase by \$53.3 million compared to the 2024-25 Estimated Actual, mainly as a result of expenditure associated with the implementation of election commitments.

Income

3. Income for the 2024-25 Estimated Actual is forecast to increase by \$21 million compared to the 2024-25 Budget, mainly as a result of Commonwealth Government funding for Pest and Disease Preparedness and Response Programs, Busselton Jetty Marine Discovery Centre, Telecommunications Infrastructure and Boosting High Pathogenicity Avian Influenza Biosecurity Response Capability.
4. Income for the 2025-26 Budget Year is estimated to increase by \$8.5 million compared to the 2024-25 Estimated Actual, mainly relating to an increase in commercial access fee revenue.
5. Total Income from Government for the 2025-26 Budget Year is estimated to increase by \$56.6 million compared to the 2024-25 Estimated Actual, mainly due to an increase in Royalties for Regions funding (which funds many regional election commitments delivered by the Department), in addition to the retiming of funding from 2024-25 to 2025-26 (in line with changes to program spending timeframes), partially offset by a decrease in service appropriation due to a forecast reduction in incident and emergency response activity relating mainly to the Queensland fruit fly Willagee response.

Statement of Financial Position

6. The decrease in Current Assets from the 2023-24 Actual to the 2024-25 Estimated Actual mainly relates to the retiming of project expenditure to 2024-25, with this expenditure met from restricted cash reserves.
7. The decrease in Current Assets from the 2024-25 Estimated Actual to the 2025-26 Budget Year relates to a material decrease in restricted cash assets, mainly relating to Royalties for Regions initiatives where expenditure has been retimed over the forward estimates period.
8. The increase in property, plant and equipment from the 2024-25 Estimated Actual to the 2025-26 Budget Year mainly relates to an increase in planned investment in the Department's new State Biosecurity Response Centre (\$89.1 million), and the establishment of a Primary Industries Development Research Facility (\$55.7 million) in the Perth metropolitan area.
9. The 2024-25 Budget for intangible assets is higher than the 2023-24 Actual due to the expected delivery of the Shark Hazard Notification program, the Information System Development Rolling Program and the Emergency and Animal Disease Preparedness program in 2024-25. These programs are experiencing delays in delivery with project expenditure retimed into 2025-26 and the outyears. Furthermore, in 2024-25 there was a reclassification of some expenditure relating to the Digital Foundations Program from intangible assets to services and contracts expense, further reducing the 2024-25 Estimated Actual.
10. The increase in borrowings and leases from the 2024-25 Budget to the 2024-25 Estimated Actual relates to the right of use lease liability for the Department's new State Biosecurity Response Centre.

Statement of Cashflows

11. The decrease in cash assets from the 2023-24 Actual to the 2024-25 Budget and the 2024-25 Estimated Actual mainly relates to the retiming of project payments utilising restricted cash reserves.

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)	260,015	253,918	272,506	270,133	261,361	262,634	261,912
Grants and subsidies ^(c)	135,726	191,874	185,192	245,429	160,895	69,957	55,371
Supplies and services	118,904	149,316	152,399	154,380	101,493	85,347	83,631
Accommodation	25,425	17,577	22,216	17,695	16,773	16,931	17,540
Depreciation and amortisation	23,036	23,938	27,055	29,465	44,093	32,612	27,639
Finance and interest costs	547	653	1,811	3,491	3,081	2,916	2,551
Other expenses	25,693	27,968	36,108	30,021	24,880	23,669	23,532
TOTAL COST OF SERVICES	589,346	665,244	697,287	750,614	612,576	494,066	472,176
Income							
Sale of goods and services	4,824	9,062	6,626	2,909	3,115	3,147	5,815
Regulatory fees and fines	54,311	45,985	45,985	56,316	56,575	56,709	56,945
Grants and subsidies	34,664	35,845	65,524	59,225	35,356	33,014	32,139
Other revenue	39,055	22,733	16,488	24,684	7,500	7,081	7,155
Total Income	132,854	113,625	134,623	143,134	102,546	99,951	102,054
NET COST OF SERVICES	456,492	551,619	562,664	607,480	510,030	394,115	370,122
INCOME FROM GOVERNMENT							
Service appropriations	293,420	273,220	326,968	297,912	280,433	276,610	275,781
Resources received free of charge	1,810	1,849	1,849	1,849	1,849	1,849	1,849
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	5,901	3,894	5,556	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	89,242	162,736	112,590	197,171	137,836	61,503	46,424
Regional Infrastructure and Headworks							
Fund	1,374	20,051	4,799	12,539	9,926	117	-
Regional and State-wide Initiatives	54,844	63,450	61,454	62,463	61,061	61,061	61,061
Other appropriations	-	611	-	-	-	-	-
Other revenues	12,467	6,526	19,454	10,129	11,352	4,299	1,773
TOTAL INCOME FROM GOVERNMENT	453,157	534,344	531,008	587,619	502,457	405,439	386,888
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(3,335)	(17,275)	(31,656)	(19,861)	(7,573)	11,324	16,766

(a) Full audited financial statements are published in the Annual Reports of the Department and the nine Regional Development Commissions.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 1,996, 2,051 and 2,022 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	\$'000	\$'000	\$'000	\$'000	\$'000
Election Commitments							
Animal Welfare - Small Grants Program							
Extension	-	-	-	1,000	1,000	-	-
Community Facilities and Infrastructure							
Commitments	-	-	-	20,225	19,200	5,000	-
Fire and Emergency Services Package	-	-	-	164	86	-	-
Outdoor Adventure Package	-	-	-	2,050	3,550	1,550	50
RSPCA - Inspectorate Services - Funding Boost ..	-	-	1,791	2,907	3,059	7,297	7,660
Small Commitments	-	-	-	16,411	-	-	-
Wine Industry Export Growth Partnership	-	-	-	1,600	1,500	1,400	1,500
Other Grants and Subsidies							
Aboriginal Economic Development Grants	2,378	1,646	3,747	4,499	1,555	1,055	1,055
Agrifood Activation Fund - Food Technology							
Facility Project	5,647	1,500	1,200	1,564	872	-	-
Albany Trails	-	1,700	1,500	1,700	-	-	-
Allanson Farm Shop Restaurant and Caravan							
Park	-	-	-	4,000	-	-	-
Animal Welfare - Small Grants Program	398	1,100	1,134	120	-	-	-
Assisting Staying in Place to Thrive	-	-	150	100	-	-	-
Augusta Childcare Centre	-	-	-	200	-	-	-
Biosecurity Incident and Emergency							
Management Responses	-	-	1,000	4,750	50	-	-
Bunbury Dolphin Discovery Centre	885	500	315	300	-	-	-
Bunbury Hands Oval Upgrades and							
Temporary Facilities	-	-	2,216	2,661	846	-	-
Busselton Jetty Marine Discovery Centre	-	8,725	2,065	4,500	4,500	5,108	-
Carbon Farming and Land Restoration Program	742	5,454	1,703	3,795	-	-	-
Carnarvon Flood Mitigation Works - Stage 2	1,289	-	-	-	-	-	-
Collie Electric Arc Furnace	1,500	1,205	2,955	-	-	-	-
Collie Futures Fund	823	2,040	1,055	1,235	1,000	-	-
Collie Industry Attraction and Development Fund ...	-	10,928	6,202	-	-	-	-
Collie Magnesium Refinery Definitive							
Feasibility Study	1,333	1,334	-	667	-	-	-
Collie Visitor's Centre Upgrade	-	500	-	500	-	-	-
Community Resource Centres	-	-	-	1,396	1,430	1,466	1,300
Dampier Peninsula Activation	-	1,860	-	1,860	-	-	-
Dawesville Community Centre	2,000	3,237	809	2,428	-	-	-
Disaster Ready Fund Program Round 2	-	-	2,145	-	-	2,145	-
Dry Season Response	2,935	-	-	-	-	-	-
Ex-Tropical Cyclone Ellie - Disaster Recovery							
Programs	2,164	2,975	459	1,712	-	-	-
Fisheries Industry Peak Bodies	5,646	7,923	5,480	8,746	8,746	8,746	8,746
Food and Beverage Value-Add Fund	1,351	2,996	2,996	2,282	-	-	-
Full Circle Therapy Centre (Paediatric Allied							
Health Services)	-	2,567	2,567	-	-	-	-
Future Drought Fund	100	3,135	5,729	100	-	-	-
Gnangara Horticulture Water Use Efficiency							
Grants Scheme	10	700	990	-	-	-	-
Greenbushes Lithium Supply Chain	1,000	2,800	2,800	-	-	-	-
Grower Group Alliance	1,005	-	750	-	-	-	-
Gwoonwardu Mia Aboriginal Heritage and							
Cultural Centre	933	1,161	1,161	1,167	-	-	-
Halls Creek Town Development Masterplan	900	100	400	700	-	-	-
Horticulture Netting Grant Scheme	2,455	-	-	623	-	-	-
Implementation of Sheep and Goat Electronic							
Identification	1,269	6,540	6,816	12,234	-	-	-
Industry Growth Partnership Processed Oats							
Industry	1,334	-	-	-	-	-	-
Kalbarri Foreshore and Beaches Revitalisation							
Phase 1	-	4,100	300	4,000	3,800	-	-
Kalgoorlie Boulder Youth Precinct and Hub							
Project	1,600	500	500	-	-	-	-
Katanning Early Childhood Hub	-	-	-	1,600	-	-	-
Kununurra Cotton Gin Infrastructure Support							
Package	-	-	1,700	-	700	-	-
Marlamanu On-Country Diversionary Program	505	-	9,170	3,424	3,786	2,207	-
Martu Student Hostel in Newman	1,000	750	1,477	977	-	-	-
Myalup-Wellington Project	-	5,776	1,950	10,936	19,473	-	-
National Water Grid	626	-	500	-	-	-	-
Newman Waste Water Treatment Plan	1,000	-	-	-	-	-	-
Northern Native Seeds Initiative	-	1,400	500	810	400	-	-
Ord Expansion Project	-	300	1,664	1,005	-	-	-
Other Grants and Subsidies	39,738	6,684	37,214	12,007	8,516	13,080	17,513

	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
Peel Regional Trails	2,220	3,162	3,289	1,919	1,782	-	-
Perth Royal Show	1,990	-	5,515	-	-	-	-
Phase Out of Live Sheep Exports by Sea - Commonwealth Government Transition Assistance	-	-	750	750	-	-	-
Pilbara Aboriginal Town Based Reserves	106	11,561	453	7,043	7,371	-	-
Pilbara Safe Spaces	-	3,224	2,103	-	-	-	-
Puntukurnu Aboriginal Medical Service Jiji Program	-	-	1,162	750	750	375	-
Regional Development Commission Grants	1,008	2,299	1,831	1,731	585	585	585
Regional Development Leverage Fund	990	4,750	1,863	6,674	6,200	6,200	6,926
Regional Drought Resilience Program	5	1,688	1,485	54	-	-	-
Regional Economic Development Grants	5,906	7,892	7,688	7,726	5,758	5,298	5,000
Regional Men's Health	800	880	960	880	880	880	880
Regional Recovery Partnerships	1,000	4,160	1,500	3,330	2,330	-	-
Riverview Residents - Upgrade to over 55s Estate	-	2,000	1,700	300	-	-	-
RSPCA - Inspectorate Services	2,828	1,160	1,744	3,884	4,107	-	-
Southern Ocean Surf Reef	-	2,000	5,750	-	-	-	-
Southern Rangeland Revitalisation Project Extension	295	800	1,600	700	700	-	-
Support for Farmers' Market Operators	-	-	1,000	1,000	-	-	-
Sustainable Pallets Project	-	-	1,000	4,444	2,000	-	-
Telecommunications Infrastructure	6,693	32,459	6,141	27,573	27,618	2,800	-
Total Solar Eclipse	2,220	-	593	-	-	-	-
Transforming Bunbury's Waterfront	-	-	-	5,680	-	-	-
Tropical Cyclone Seroja - Disaster Recovery Programs	1,813	-	2,584	611	28	-	-
WA Open for Business	1,917	2,750	2,750	2,750	2,750	2,750	2,750
Walmanyjun Cable Beach Foreshore Redevelopment	-	-	-	9,000	-	-	-
Warmun People's Place Renovation Project	425	2,887	2,837	50	-	-	-
Waroonna Town Centre Revitalisation	2,620	-	-	-	-	-	-
Watersmart Farms - Phase 2: Industry Growth	360	-	-	1,000	1,000	-	-
Western Australia Agricultural Research Collaboration	1,064	563	563	-	-	-	-
Western Australia Contribution to National Biosecurity Responses and Priorities	15,315	9,173	9,838	10,117	9,318	461	-
Wild Dog Action Plan	1,271	1,195	1,047	1,195	1,195	1,343	1,195
Wine Industry Export Growth Partnership (Existing Program)	693	635	636	81	-	-	-
Yalgorup National Park Ecotourism Development	-	1,500	1,700	-	-	-	-
Yamatji Nation Indigenous Land Use Agreement	1,621	-	-	1,232	454	211	211
Yerrimilup Agribusiness Precinct Activation	-	3,000	-	2,000	2,000	-	-
TOTAL	135,726	191,874	185,192	245,429	160,895	69,957	55,371

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.....	45,845	14,246	41,912	39,242	35,931	47,672	57,320
Restricted cash.....	145,231	53,220	110,017	79,482	70,099	69,331	69,141
Holding Account receivables	6,178	7,447	6,178	6,178	6,178	6,178	4,809
Receivables.....	27,734	15,737	27,572	27,572	27,572	27,572	27,572
Other.....	7,678	14,131	7,678	7,678	6,678	6,678	6,678
Assets held for sale	2,000	-	2,000	2,000	2,000	2,000	2,000
Total current assets.....	234,666	104,781	195,357	162,152	148,458	159,431	167,520
NON-CURRENT ASSETS							
Holding Account receivables	232,918	250,308	252,572	279,624	321,919	353,061	375,991
Property, plant and equipment.....	391,714	490,696	434,085	615,528	603,442	630,424	747,574
Receivables.....	6,234	-	6,234	6,234	6,234	6,234	6,234
Intangibles	2,493	10,180	1,427	5,343	6,764	6,483	6,202
Restricted cash ^(b)	-	4,699	-	-	-	-	-
Other.....	75,537	41,325	87,427	90,384	90,759	91,059	91,359
Total non-current assets.....	708,896	797,208	781,745	997,113	1,029,118	1,087,261	1,227,360
TOTAL ASSETS	943,562	901,989	977,102	1,159,265	1,177,576	1,246,692	1,394,880
CURRENT LIABILITIES							
Employee provisions.....	65,498	57,155	65,498	65,498	65,498	65,498	65,498
Payables.....	38,592	12,937	37,336	35,883	35,580	35,587	35,884
Borrowings and leases	24,997	5,486	8,657	11,719	10,491	11,783	11,413
Other.....	49,690	33,608	49,690	49,690	49,690	49,690	49,690
Total current liabilities.....	178,777	109,186	161,181	162,790	161,259	162,558	162,485
NON-CURRENT LIABILITIES							
Employee provisions.....	4,768	8,483	4,786	4,811	4,839	4,868	4,903
Borrowings and leases	9,556	7,845	37,255	46,314	43,402	40,476	35,397
Other.....	4,240	2,103	2,157	1,623	1,381	1,127	571
Total non-current liabilities.....	18,564	18,431	44,198	52,748	49,622	46,471	40,871
TOTAL LIABILITIES.....	197,341	127,617	205,379	215,538	210,881	209,029	203,356
EQUITY							
Contributed equity.....	677,517	781,141	736,008	927,873	958,415	1,016,876	1,156,895
Accumulated surplus/(deficit).....	(52,764)	(101,366)	(83,360)	(103,221)	(110,794)	(99,470)	(82,704)
Reserves	121,468	94,597	119,075	119,075	119,074	120,257	117,333
Total equity	746,221	774,372	771,723	943,727	966,695	1,037,663	1,191,524
TOTAL LIABILITIES AND EQUITY.....	943,562	901,989	977,102	1,159,265	1,177,576	1,246,692	1,394,880

(a) Full audited financial statements are published in the Annual Reports of the Department and the nine Regional Development Commissions.

(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	268,752	248,383	301,384	264,834	232,360	239,690	248,142
Capital appropriation.....	19,841	66,660	54,605	163,200	14,341	54,061	137,885
Holding Account drawdowns	6,690	6,178	5,930	6,026	5,778	5,778	6,078
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	5,901	3,894	5,556	-	-	-
Climate Action Fund	5,756	5,738	4,738	5,524	3,860	-	-
Digital Capability Fund	5,013	2,945	102	2,843	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	90,242	167,108	114,667	202,016	140,336	63,503	48,424
Regional Infrastructure and Headworks Fund	12,111	47,339	4,968	27,361	19,767	2,517	134
Regional and State-wide Initiatives	54,844	63,450	61,454	63,094	61,061	61,061	61,061
Other.....	13,162	6,178	16,961	20,501	11,004	2,154	1,773
Administered appropriations	-	611	-	-	-	-	-
Net cash provided by Government	476,411	620,491	568,703	760,955	488,507	428,764	503,497
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(255,476)	(253,413)	(271,983)	(268,099)	(259,324)	(262,605)	(261,877)
Grants and subsidies	(115,781)	(194,344)	(187,719)	(246,994)	(161,486)	(70,239)	(55,660)
Supplies and services	(110,792)	(144,264)	(143,824)	(145,111)	(92,923)	(75,938)	(81,317)
Accommodation	(24,894)	(17,577)	(22,216)	(17,694)	(16,772)	(16,931)	(17,539)
GST payments	(28,320)	(16,265)	(16,265)	(16,509)	(16,509)	(16,509)	(16,509)
Finance and interest costs	(565)	(525)	(1,669)	(3,350)	(2,976)	(2,817)	(2,494)
Other payments	(35,289)	(28,559)	(40,096)	(32,312)	(25,969)	(24,107)	(23,997)
Receipts ^(b)							
Regulatory fees and fines	47,769	45,985	45,985	56,316	56,575	56,709	56,945
Grants and subsidies	34,664	35,871	67,695	59,216	35,347	35,159	32,139
Sale of goods and services	2,444	9,062	6,626	2,909	3,115	3,147	5,815
GST receipts	29,065	16,265	16,265	16,509	16,509	16,509	16,509
Other receipts	34,214	18,992	12,747	10,245	3,781	6,826	6,900
Net cash from operating activities	(422,961)	(528,772)	(534,454)	(584,874)	(460,632)	(350,796)	(341,085)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(17,245)	(108,091)	(39,558)	(199,338)	(29,860)	(53,250)	(141,979)
Other payments	(2,999)	-	(3,000)	-	-	-	-
Proceeds from sale of non-current assets	578	255	255	255	255	255	255
Net cash from investing activities	(19,666)	(107,836)	(42,303)	(199,083)	(29,605)	(52,995)	(141,724)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(1,001)	(17,755)	(39,409)	(21,218)	(16,975)	(14,000)	(11,230)
Other payments	(1,535)	-	-	-	-	-	-
Proceeds from borrowings	19,360	10,000	10,000	10,000	5,000	-	-
Other proceeds	1,000	1,516	1,516	1,015	1,011	-	-
Net cash from financing activities	17,824	(6,239)	(27,893)	(10,203)	(10,964)	(14,000)	(11,230)
NET INCREASE/(DECREASE) IN CASH HELD.....	51,608	(22,356)	(35,947)	(33,205)	(12,694)	10,973	9,458
Cash assets at the beginning of the reporting period	141,705	94,521	191,076	151,929	118,724	106,030	117,003
Net cash transferred to/from other agencies	(2,237)	-	(3,200)	-	-	-	-
Cash assets at the end of the reporting period	191,076	72,165	151,929	118,724	106,030	117,003	126,461

(a) Full audited financial statements are published in the Annual Reports of the Department and the nine Regional Development Commissions.

(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	\$'000	\$'000	\$'000	\$'000	\$'000
Regulatory Fees and Fines							
Regulatory Fees	12,957	9,061	9,061	12,890	13,123	13,231	13,459
Grants and Subsidies							
Direct Grants and Subsidies							
Commonwealth - Recurrent	650	7,377	6,980	6,762	6,837	4,311	4,311
Disaster Relief Funding Agreement							
Western Australia Grants	-	3,008	6,235	3,750	-	-	-
Receipts							
Capital	-	-	2,145	-	-	2,145	-
Recurrent	29,619	29,183	30,144	28,442	27,793	27,828	27,828
Regional Reform Fund							
Capital	-	-	-	179	6,239	-	-
Recurrent	3,200	550	7,015	3,424	2,976	-	-
Sale of Goods and Services							
Sale of Goods and Services	2,444	9,062	6,626	2,909	3,115	3,147	5,815
GST Receipts							
GST Input Credits	24,716	9,609	9,609	9,753	9,753	9,753	9,753
GST Receipts on Sales	4,349	6,656	6,656	6,756	6,756	6,756	6,756
Other Receipts							
Interest Received	2,701	1,487	1,487	1,487	1,487	1,468	1,468
National Partnership Payments							
Capital							
Boosting High Pathogenicity Avian							
Influenza Biosecurity Response							
Capability	-	-	1,540	510	-	-	-
Busselton Jetty Marine Discovery Centre...	-	-	7,448	-	-	-	-
National Water Grid Fund	-	160	160	-	-	-	-
Regional Roads Australia Mobile Program ..	-	-	4,000	3,600	-	400	-
Future Drought Fund							
Farm Business Resilience	5,754	-	-	-	-	-	-
Regional Drought Resilience Planning	1,050	-	-	-	-	-	-
Managing Established Pest Animals and							
Weeds	285	415	415	-	-	-	-
National Plant Health Surveillance Program ...	-	126	126	-	-	-	-
National Soil Action Plan	-	-	1,568	913	717	475	-
National Water Infrastructure Development							
Fund - Feasibility Component - Southern							
Forests Irrigation Scheme	3,194	-	-	-	-	-	-
Northern Australia People Capacity and							
Response Network	325	-	632	-	-	-	-
Pest and Disease Preparedness and							
Response Programs	1,048	-	11,388	18,888	-	-	-
Phase Out of Live Sheep Exports by Sea -							
Commonwealth Government Transition							
Assistance	-	-	750	750	-	-	-
Western Australian Telecommunications							
Resilience Program	-	-	2,000	-	-	-	-
Strengthen Australia's Frontline Biosecurity							
Capability and Domestic Preparedness ...	-	-	750	-	-	-	-
Other Receipts	32,231	17,610	11,592	20,190	2,899	5,111	4,690
Receipt of Rent	1,983	-	-	-	-	1,100	1,100
Receipts of Employee Contributions -							
Housing Leased	-	1,125	1,028	1,067	1,184	1,301	1,415
TOTAL	126,506	95,429	129,355	122,270	82,879	77,026	76,595

(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	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
INCOME							
Other							
Appropriation.....	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Direct Grants and Subsidies Revenue -							
Regional Reform Fund - Recurrent	-	-	-	-	-	4,550	5,624
Interest Revenue.....	763	1,220	1,295	1,120	708	404	275
Other Revenue.....	329	-	-	-	-	-	-
Regulatory Fees.....	326	-	-	-	-	-	-
Revenue from Regional and Statewide							
Initiatives - Recurrent	5,400	(117,783)	(263,547)	(125,334)	(65,886)	32,327	27,726
Revenue from Regional Community							
Services Fund - Recurrent	-	6,750	-	-	-	-	-
TOTAL ADMINISTERED INCOME	8,368	(108,263)	(260,702)	(122,664)	(63,628)	38,831	35,175
EXPENSES							
Grants to Charitable and Other Public							
Bodies							
Develop Serviced Land at Lumsden Point	-	-	-	-	-	5,587	-
East Kimberley Transitional Housing	1,844	1,026	1,026	969	1,038	-	-
Essential and Municipal Services							
Improvement in Remote Aboriginal							
Communities	4,018	3,122	-	2,931	191	-	-
Fitzroy Crossing Key Worker Housing	-	-	5,200	-	-	-	-
Hedland Transitional Housing Project.....	3,133	587	-	234	353	-	-
Jalbi Jiya (Your Home) Program	359	404	158	592	-	-	-
Kimberley Schools Project	-	550	540	-	-	-	-
Leedal - Fitzroy Affordable Housing Project....	(308)	404	-	-	-	-	-
Marlamanu On-Country Diversionary							
Program	3,200	7,307	6,475	3,424	2,976	-	-
North West Aboriginal Housing	-	-	-	179	6,239	-	-
Pilbara Hydrogen Hub.....	-	834	834	833	-	-	-
Pilbara Safe Spaces - Communities							
Indigenous Healing Services.....	-	1,376	746	1,402	1,435	1,472	2,275
Regional Reform Fund	-	-	-	-	-	4,550	5,624
Robe River Kuruma Housing Pathway							
Support Program	-	-	-	705	795	-	-
Royalties for Regions Program Global							
Provision	-	18,600	7,774	14,320	20,000	20,000	20,000
State Contribution to Natural Resource							
Management	7,432	8,300	7,863	8,300	8,300	8,290	9,276
Telecommunications Infrastructure	-	-	-	642	-	-	-
Other							
Payments to Consolidated Account	539	-	-	-	-	-	-
Royalties for Regions Program							
Underspend Provision	-	(137,724)	(278,468)	(147,879)	(92,636)	-	-
Supplies and Services.....	155	283	298	228	193	170	86
Western Australia Co-Operatives Loan							
Scheme - Interest Expense to							
Western Australian Treasury Corporation	862	937	997	892	515	234	189
TOTAL ADMINISTERED EXPENSES	21,234	(93,994)	(246,557)	(112,228)	(50,601)	40,303	37,450

Agency Special Purpose Account Details

FISHERIES ADJUSTMENT SCHEMES SPECIAL PURPOSE ACCOUNT

Account Purpose: The Fisheries Adjustment Schemes Special Purpose Account was established under the *Fisheries Adjustment Schemes Act 1987* (the Act). The purpose of this account is to hold funds in accordance with section 5 of the Act, which shall be applied by the Minister for the purposes prescribed by section 6 of the Act. It is mainly utilised to fund the payment of compensation agreed under the Fisheries Adjustment Scheme.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	97	2,187	1,238	1,738
Receipts:				
Appropriations	4,500	5,500	500	5,500
Other	1,804	1,080	1,080	1,080
	6,401	8,767	2,818	8,318
Payments	5,163	6,580	1,080	6,080
CLOSING BALANCE.....	1,238	2,187	1,738	2,238

FISHERIES RESEARCH AND DEVELOPMENT SPECIAL PURPOSE ACCOUNT

Account Purpose: The Fisheries Research and Development Special Purpose Account was continued under the *Fish Resources Management Act 1994* (the FRM Act). It is utilised to fund the management of commercial, fish and fish habitat protection and pearling and aquaculture activities.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	5,870	3,500	11,908	9,959
Receipts:				
Appropriations	40,108	56,477	45,535	54,115
Other	46,185	26,992	28,927	33,504
	92,163	86,969	86,370	97,578
Payments	80,255	83,469	76,411	78,195
CLOSING BALANCE.....	11,908	3,500	9,959	19,383

RECREATIONAL FISHING SPECIAL PURPOSE ACCOUNT

Account Purpose: The Recreational Fishing Special Purpose Account was established under the FRM Act. The purpose of the account is to hold funds, which may be applied by the Minister to any of the purposes prescribed by section 239 of the FRM Act. The funds support activity relating to recreational fishing.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance.....	535	500	10,628	4,255
Receipts:				
Appropriations	14,664	13,738	10,359	21,366
Other	19,784	9,932	9,932	9,932
	34,983	24,170	30,919	35,553
Payments	24,355	23,670	26,664	33,053
CLOSING BALANCE.....	10,628	500	4,255	2,500

ROYALTIES FOR REGIONS REGIONAL REFORM FUND

Account Purpose: The account will fund strategic reform initiatives in regional Western Australia designed to support Government objectives over time.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance.....	18,215	5,536	5,969	-
Receipts:				
Appropriations	-	8,733	8,122	10,436
	18,215	14,269	14,091	10,436
Payments	12,246	14,269	14,091	10,436
CLOSING BALANCE.....	5,969	-	-	-

Division 16 Mines, Petroleum and Exploration

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets ^(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
DELIVERY OF SERVICES							
Service Appropriation							
Base Component	45,638	47,200	49,043	75,774	74,102	77,597	80,043
Services to Industry Component (Mining Tenement Rentals) ^(b)	35,399	37,838	37,838	38,873	38,892	38,892	38,892
Item 53 Net amount appropriated to deliver services ^(b)	81,037	85,038	86,881	114,647	112,994	116,489	118,935
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	395	399	399	427	454	454	476
Total appropriations provided to deliver services	81,432	85,437	87,280	115,074	113,448	116,943	119,411
ADMINISTERED TRANSACTIONS							
Item 54 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	22,982	108,982	40,249	64,992	42,435	42,437	15,939
CAPITAL							
Item 134 Capital Appropriation	3,038	1,098	1,119	3,132	403	417	425
TOTAL APPROPRIATIONS	107,452	195,517	128,648	183,198	156,286	159,797	135,775
EXPENSES							
Total Cost of Services	157,160	164,914	173,781	192,075	194,355	198,973	189,594
Net Cost of Services ^(c)	91,068	109,819	107,998	131,657	133,961	138,482	128,999
CASH ASSETS ^(d)	327,023	355,607	359,147	381,976	381,404	371,361	383,689

(a) The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual financial data have been recast for comparative purposes due to Public Sector Reform changes which take effect on 1 July 2025.

(b) The Department collects additional revenue from Mining Tenement Rentals (MTR) which enables continued promotion and investment in the State and the delivery of services more effectively in response to industry needs. Further details on MTR appear in the Details of Administered Transactions table.

(c) 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.

(d) 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 Commitment					
Exploration Incentive Scheme	-	937	1,955	1,963	1,965
New Initiatives					
Carbon Capture, Utilisation and Storage	-	1,652	-	-	-
Office of the Director General Resourcing	-	1,700	1,753	1,797	1,840
Ongoing Initiative					
Mining Rehabilitation Fund - Abandoned Mines Program	5,524	7,972	17,835	23,086	12,292
Other					
Contribution to Spatial WA Initiative Led by Landgate	160	161	161	161	-
Fee for Objections	891	669	599	562	562
Government Regional Officer Housing	16	9	9	8	8
Public Sector Wages Policy	2,327	3,491	4,422	4,536	4,536
Service Provisions for the National Offshore Petroleum Titles Administrator and Geoscience Australia	943	943	983	1,012	1,042
State Fleet Updates	25	28	25	8	(8)

Significant Initiatives

Public Sector Reform

- Following the 2025 State General Election in March, the Government announced targeted reform involving nine departments which come into effect on 1 July 2025. The reform includes establishing the Department of Mines, Petroleum and Exploration. This Department is responsible for the mines and petroleum functions of the current Department of Energy, Mines, Industry Regulation and Safety.
- The creation of the new Department provides a strong focus on supporting the sustainable development of Western Australia's resources sector with a dedicated emphasis on exploration, regulatory assurance and industry innovation.

Election Commitment

- The Exploration Incentive Scheme (EIS) continues to promote exploration in Western Australia with additional funding for the program commencing in 2025-26. In the first year, the State will purchase an integrated mineral analyser (automated mineral mapper) to aid identification of prospective areas for critical minerals, and seismometers to provide a baseline of natural seismicity in depleted gas fields. From July 2026 the funding increase will be allocated to the existing EIS co-funded mineral geophysics program and associated research to accelerate discovery of mineral deposits.

New Initiatives

- Carbon Capture, Utilisation and Storage (CCUS) is identified as a critical priority for Western Australia to achieve its net zero targets in key Government policies, including the Diversify WA Framework, Western Australia's Carbon Capture, Utilisation and Storage Action Plan, and the sectoral emissions reduction strategy for Western Australia. Establishment of the supporting regulatory framework will allow for the diversification and decarbonisation of Western Australian industries, with industry expected to submit project proposals immediately. The establishment of appropriate resourcing will allow the Department to be prepared for the efficient and effective introduction of the CCUS industry.

Ongoing Initiatives

- The Department continues to deliver priority safety works across nine locations, with an additional two projects in planning, under the Abandoned Mines Program's five-year plan.

Other

6. The Department continues to progress key projects that promote industry engagement, exploration and improve land use planning. Spatial WA is a whole-of-government initiative that aims to deliver a spatial digital twin that will shape the future of cities by providing advanced tools for urban planning, development and strategic land use management. Additionally, it will create a next-generation spatial cadastre to support the accurate representation and management of various ownership and rights, including land and mining tenure, within a single system, improving planning and decision making.

Resource Agreement

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

Outcomes, Services and Key Performance Information

As a result of the Public Sector Reform changes, the Outcomes, Services and Key Performance Information reflects the establishment of the new Department of Mines, Petroleum and Exploration from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

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	Service
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Promoting a sustainable and regulated resources sector.	1. Resource and Environmental Regulation

Service Summary

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Resource and Environmental Regulation ...	157,160	164,914	173,781	192,075	194,355	198,973	189,594
Total Cost of Services.....	157,160	164,914	173,781	192,075	194,355	198,973	189,594

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Promoting a sustainable and regulated resources sector:					
Percent of Resource and Environmental Regulation customers satisfied with service provided ^(b)	n.a.	75%	75%	75%	
Percent of Resource and Environmental Regulation compliance activities conducted as planned ^(b)	n.a.	80%	89%	80%	1

(a) Further detail in support of the key effectiveness indicators is provided in the 2023-24 Annual Report of the Department of Energy, Mines, Industry Regulation and Safety.

(b) This was a new effectiveness indicator for 2024-25 therefore no 2023-24 Actual is available.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to an increase in compliance activities in response to identified or third party reported non-compliant activities.

Services and Key Efficiency Indicators**1. Resource and Environmental Regulation**

Regulate the resources sector and provide geoscience and resource information to reduce exploration risk and increase the attractiveness of Western Australia as a destination of choice for resource companies. This is achieved through regulating the mining industry to ensure environmental compliance, rehabilitation, geology and geophysics, exploration, mapping and software, mining tenure, land access and prospecting, petroleum, geothermal energy and carbon dioxide storage in Western Australia.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	157,160	164,914	173,781	192,075	1
Less Income	66,092	55,095	65,783	60,418	
Net Cost of Service	91,068	109,819	107,998	131,657	
Employees (Full-Time Equivalents)	690	695	701	735	
Efficiency Indicator					
Average cost of resource regulation per live title	\$5,903	\$5,950	\$6,712	\$7,167	2

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual and the increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target (11%) is mainly due to the increased program of works for the Abandoned Mines Program (rehabilitation and safety works), establishing the Office of the Director General, expansion of the EIS and the CCUS initiative.
2. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual (14%) is due to an increase in the Total Cost of Service as detailed in Note 1 above.

Asset Investment Program

1. The Department's Asset Investment Program in the 2025-26 Budget Year is \$4.4 million.

Election Commitment

2. Funding of \$2.5 million is allocated to the existing Exploration Incentive Scheme for the purchase of specialist equipment.

	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							
Fast Tracking Mining Approvals - Digital Transformation Program	7,971	7,130	4,202	841	-	-	-
Sustainable Geoscience Investments - Core Libraries Program of Works	3,276	2,735	2,163	541	-	-	-
COMPLETED WORKS							
Asset Replacement Program - Computer Hardware and Software - 2024-25 Program	585	585	585	-	-	-	-
Mineral Hours and Kalgoorlie Complex Urgent Building Safety Remediation Works	3,868	3,868	1,262	-	-	-	-
NEW WORKS							
Election Commitment							
Exploration Incentive Scheme	2,500	-	-	2,500	-	-	-
Other New Works							
Asset Replacement Program - Computer Hardware and Software							
2025-26 Program	526	-	-	526	-	-	-
2026-27 Program	526	-	-	-	526	-	-
2027-28 Program	526	-	-	-	-	526	-
2028-29 Program	526	-	-	-	-	-	526
Total Cost of Asset Investment Program	20,304	14,318	8,212	4,408	526	526	526
FUNDED BY							
Capital Appropriation			710	2,722	-	-	-
Holding Account			525	526	526	526	526
Internal Funds and Balances			2,775	319	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund			4,202	841	-	-	-
Total Funding			8,212	4,408	526	526	526

Financial Statements

As a result of the Public Sector Reform changes, the financial data reflects the establishment of the new Department of Mines, Petroleum and Exploration from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

Income Statement

Expenses

1. The decrease of \$4 million (5%) in employee benefits between the 2024-25 Estimated Actual and the 2025-26 Budget Year is mainly due to the provision of corporate services from Local Government, Industry Regulation and Safety for an estimated six-month period.
2. The increase in supplies and services from the 2024-25 Budget to the 2024-25 Estimated Actual of \$9 million (15%) and the increase from the 2024-25 Estimated Actual to the 2025-26 Budget Year of \$3.6 million (5%) is mainly due to the provision of corporate services, partly offset by the increase in the Abandoned Mines Program delivering priority safety works across nine locations.

3. Other expenses increase by \$19.1 million (291%) from the 2024-25 Estimated Actual to the 2025-26 Budget Year, largely reflecting the provision of corporate services over an estimated six-month period being provided by Local Government, Industry Regulation and Safety.

Income

4. The increase in regulatory fees and fines from the 2024-25 Budget to the 2024-25 Estimated Actual by \$9.8 million (18%) is mainly due to additional income raised from the Mining Rehabilitation Fund (MRF) Levy.

Statement of Financial Position

5. The increase in restricted cash from the 2023-24 Actual to the 2024-25 Budget of \$32 million (10%) is due to additional income from the MRF Levy.

Statement of Cashflows

6. Net movement in cash balances reflect transfers between agencies as part of the Public Sector Reform. Movements in cashflows are explained in note 1 to 5 above.

INCOME STATEMENT ^(a) (Controlled)

	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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	70,629	80,116	79,096	75,055	88,387	90,512	92,437
Grants and subsidies ^(c)	7,971	9,884	9,884	10,640	11,393	11,393	11,393
Supplies and services	51,516	61,436	70,455	74,066	80,710	83,225	71,924
Accommodation	8,590	4,392	4,249	3,108	3,574	3,574	3,574
Depreciation and amortisation	3,769	3,436	3,482	3,489	3,964	3,965	3,964
Finance and interest costs	5	25	31	-	-	-	-
Other expenses	14,680	5,625	6,584	25,717	6,327	6,304	6,302
TOTAL COST OF SERVICES	157,160	164,914	173,781	192,075	194,355	198,973	189,594
Income							
Sale of goods and services	14	560	1,503	1,503	1,543	1,572	1,602
Regulatory fees and fines							
Mining Rehabilitation Fund	44,138	38,500	47,000	44,000	44,000	44,000	44,000
Other	19,868	15,018	16,313	13,954	13,884	13,949	14,018
Other revenue	2,072	1,017	967	961	967	970	975
Total Income	66,092	55,095	65,783	60,418	60,394	60,491	60,595
NET COST OF SERVICES	91,068	109,819	107,998	131,657	133,961	138,482	128,999
INCOME FROM GOVERNMENT							
Service appropriations	81,432	85,437	87,280	115,074	113,448	116,943	119,411
Resources received free of charge	505	537	538	537	537	537	537
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	495	675	675	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	47	47	47	47	47	47	47
Other revenues	13,039	12,283	15,294	14,385	14,457	14,037	14,728
TOTAL INCOME FROM GOVERNMENT	95,518	98,979	103,834	130,043	128,489	131,564	134,723
SURPLUS/(DEFICIENCY) FOR THE PERIOD	4,450	(10,840)	(4,164)	(1,614)	(5,472)	(6,918)	5,724

(a) Full audited financial statements are published in the 2023-24 Annual Report of the Department of Energy, Mines, Industry Regulation and Safety.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 690, 701 and 735 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	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
Election Commitment							
Exploration Incentive Scheme	-	-	-	750	1,500	1,500	1,500
Other							
Co-Funded Drilling (Exploration Incentive Scheme)	7,342	6,800	6,800	6,800	6,800	6,800	6,800
Co-Funded Geophysics	396	2,200	2,200	2,200	2,200	2,200	2,200
Sustainable Geoscience Investments	233	884	884	890	893	893	893
TOTAL	7,971	9,884	9,884	10,640	11,393	11,393	11,393

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	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
CURRENT ASSETS							
Cash assets	6,183	2,695	1,459	2,329	3,288	2,999	2,718
Restricted cash	320,840	352,912	357,688	379,647	378,116	368,362	380,971
Holding Account receivables	582	577	580	577	574	571	568
Receivables	9,719	7,214	9,796	9,874	9,790	16,279	13,157
Other	3	194	3	3	3	3	3
Total current assets	337,327	363,592	369,526	392,430	391,771	388,214	397,417
NON-CURRENT ASSETS							
Holding Account receivables	24,666	24,042	24,891	25,034	25,037	25,040	25,043
Property, plant and equipment	95,619	97,181	96,500	98,210	95,875	93,521	90,091
Receivables ^(b)	2,115	1,672	1,325	1,325	1,325	1,325	1,325
Intangibles	4,532	6,745	3,329	2,125	921	-	-
Other	17,053	23,608	22,519	23,360	23,360	23,360	23,360
Total non-current assets	143,985	153,248	148,564	150,054	146,518	143,246	139,819
TOTAL ASSETS	481,312	516,840	518,090	542,484	538,289	531,460	537,236
CURRENT LIABILITIES							
Employee provisions	14,239	14,067	14,046	13,979	13,862	13,755	13,640
Payables	1,596	1,300	1,618	1,640	1,662	1,684	1,706
Borrowings and leases	326	266	413	445	430	446	406
Other	1,609	1,055	1,609	1,609	1,609	1,609	1,609
Total current liabilities	17,770	16,688	17,686	17,673	17,563	17,494	17,361
NON-CURRENT LIABILITIES							
Employee provisions	2,475	2,499	2,510	2,558	2,600	2,643	2,685
Borrowings and leases	684	448	844	822	673	565	456
Total non-current liabilities	3,159	2,947	3,354	3,380	3,273	3,208	3,141
TOTAL LIABILITIES	20,929	19,635	21,040	21,053	20,836	20,702	20,502
EQUITY							
Contributed equity	179,480	239,073	191,389	435,594	437,272	437,689	438,114
Accumulated surplus/(deficit) ^(c)	193,257	171,130	218,162	(1,614)	(7,086)	(14,004)	(8,280)
Reserves	87,646	87,002	87,499	87,451	87,267	87,073	86,900
Total equity	460,383	497,205	497,050	521,431	517,453	510,758	516,734
TOTAL LIABILITIES AND EQUITY	481,312	516,840	518,090	542,484	538,289	531,460	537,236

(a) Full audited financial statements are published in the 2023-24 Annual Report of the Department of Energy, Mines, Industry Regulation and Safety.

(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.

(c) The Accumulated surplus 2024-25 Estimated Actual of \$218.2 million is recognised as contributed equity from 2025-26 onwards to acknowledge the transfer of functions to the new Department of Mines, Petroleum and Exploration.

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	81,240	84,976	87,869	114,548	112,922	116,417	118,885
Capital appropriation.....	3,038	1,098	1,119	3,132	403	417	425
Holding Account drawdowns	582	582	525	526	526	526	526
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	495	675	675	-	-	-	-
Climate Action Fund	555	165	165	167	111	-	-
Digital Capability Fund	9,439	8,925	8,925	5,286	1,164	-	-
Royalties for Regions Fund							
Regional Community Services Fund	47	47	47	47	47	47	47
Other.....	11,966	12,468	15,639	14,570	14,642	14,222	14,752
Net cash provided by Government	107,362	108,936	114,964	138,276	129,815	131,629	134,635
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(71,736)	(80,723)	(79,851)	(75,089)	(88,461)	(95,575)	(97,171)
Grants and subsidies	(7,971)	(9,932)	(9,932)	(10,640)	(11,393)	(11,393)	(11,393)
Supplies and services	(43,470)	(44,511)	(46,114)	(58,776)	(82,039)	(84,956)	(62,088)
Accommodation	(8,826)	(4,335)	(4,179)	(3,038)	(3,504)	(3,504)	(3,505)
GST payments	(9,371)	(3,612)	(3,404)	(4,025)	(5,173)	(5,723)	(4,816)
Finance and interest costs	(5)	(25)	(31)	(36)	(32)	(28)	(24)
Other payments	(17,044)	(6,214)	(7,166)	(26,897)	(7,657)	(7,843)	(8,049)
Receipts ^(b)							
Regulatory fees and fines							
Mining Rehabilitation Fund	44,138	38,500	47,000	44,000	44,000	44,000	44,000
Other	19,895	17,449	25,341	18,118	17,875	16,788	15,054
Sale of goods and services	14	375	1,318	1,318	1,358	1,387	1,418
GST receipts	5,595	2,015	2,017	4,027	5,175	5,722	4,818
Other receipts	2,816	3,156	782	409	416	420	424
Net cash from operating activities	(85,965)	(87,857)	(74,219)	(110,629)	(129,435)	(140,705)	(121,332)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(5,549)	(4,312)	(8,212)	(4,408)	(526)	(526)	(526)
Proceeds from sale of non-current assets	22	-	-	-	-	-	-
Net cash from investing activities	(5,527)	(4,312)	(8,212)	(4,408)	(526)	(526)	(526)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(174)	(363)	(409)	(410)	(426)	(441)	(449)
Other payments	(446)	-	-	-	-	-	-
Net cash from financing activities	(620)	(363)	(409)	(410)	(426)	(441)	(449)
NET INCREASE/(DECREASE) IN CASH HELD	15,250	16,404	32,124	22,829	(572)	(10,043)	12,328
Cash assets at the beginning of the reporting period	311,773	339,203	327,023	359,147	381,976	381,404	371,361
Cash assets at the end of the reporting period	327,023	355,607	359,147	381,976	381,404	371,361	383,689

(a) Full audited financial statements are published in the 2023-24 Annual Report of the Department of Energy, Mines, Industry Regulation and Safety.

(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			
Regulatory Fees and Fines							
Proceeds from Petroleum Permits and Licences.....	10,212	6,781	9,848	7,041	6,947	6,524	5,850
Proceeds from Prospecting, Exploration and Other Mining Licences	9,683	10,668	15,493	11,077	10,928	10,264	9,203
Sale of Goods and Services							
Sale of Goods and Services	14	375	1,318	1,318	1,358	1,387	1,418
GST Receipts							
GST Receipts	5,595	2,015	2,017	4,027	5,175	5,722	4,818
Other Receipts							
Other Regulation Receipts.....	81	2,464	87	89	96	100	104
Other Resource Sector Receipts	2,735	692	695	320	320	320	320
TOTAL	28,320	22,995	29,458	23,872	24,824	24,317	21,713

(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	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			
INCOME							
Commonwealth Grants							
Indian Ocean Territories.....	17	-	-	-	-	-	-
Other							
Appropriations (a).....	22,982	108,982	40,249	64,992	42,435	42,437	15,939
Mining Tenement Rentals (MTR)							
MTR Base Component.....	137,071	124,366	149,227	128,422	128,664	128,664	128,664
MTR Services to Industry Component (b)....	42,724	55,934	55,934	56,378	56,136	56,136	56,136
Other Revenue	164	204	204	204	204	204	204
TOTAL ADMINISTERED INCOME	202,958	289,486	245,614	249,996	227,439	227,441	200,943
EXPENSES							
Aboriginal Heritage Survey Assistance Program	598	3,705	3,705	3,817	2,324	2,396	-
Aboriginal Lands Trust - Remuneration for Mining on Aboriginal Lands.....	-	406	406	406	406	406	406
Lithium Industry Support Package.....	-	-	245	245	-	-	-
Minerals Research Institute of Western Australia (MRIWA)	6,904	6,443	6,495	6,528	6,529	6,531	6,533
Mining Tenement Refunds.....	791	5,295	5,295	5,183	6,676	6,604	6,604
MRIWA - Critical Minerals Advanced Processing (CMAP) Common User Facility	-	48,000	2,400	44,600	26,500	26,500	-
Other Administered Expenses	507	-	-	-	-	-	-
Potash Financial Assistance Program	694	-	-	-	-	-	-
Receipts Paid into the Consolidated Account	185,259	180,504	205,365	197,962	197,962	185,004	185,004
TOTAL ADMINISTERED EXPENSES	194,753	244,353	223,911	258,741	240,397	227,441	198,547

(a) The decrease in appropriations for the 2024-25 Estimated Actual and the forward estimates period relative to the 2024-25 Budget are mainly due to the establishment of the CMAP Common User Facility.

(b) The Department will collect additional revenue for MTR from 2024-25 onwards. The increased revenue will fund the CMAP Common User Facility. This enables the Department and MRIWA to promote continued investment in the State and deliver services more effectively in response to industry.

Agency Special Purpose Account Details

MINING REHABILITATION FUND

Account Purpose: The MRF is a pooled fund contributed to by Western Australian mining operators. Funds can be used to undertake rehabilitation activities where a tenement operator fails to meet rehabilitation obligations. Interest earnings are used to fund administration of the MRF and for rehabilitation works on abandoned mine sites.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	291,189	315,325	320,757	352,406
Receipts:				
Other	55,061	50,665	62,175	58,107
	346,250	365,990	382,932	410,513
Payments	25,493	25,053	30,526	43,739
CLOSING BALANCE.....	320,757	340,937	352,406	366,774

Gold Corporation

Part 4 Jobs and Economic Development

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax	72	3,253	-	-	-	-	5,823
Local Government Rates Equivalent	65	212	66	66	67	68	71
Dividends ^(a)	-	6,761	-	-	10,042	5,538	7,288
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	-	-	4,270	6,078	-	-	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	25,383,604	28,467,618	30,112,613	31,715,565	32,329,940	32,552,163	32,551,183
Revenue from Government	-	-	4,270	6,078	-	-	-
Total Expenses ^(b)	25,399,141	28,448,475	30,124,393	31,707,455	32,319,391	32,538,282	32,536,066
NET PROFIT AFTER TAX	(10,945)	13,400	(5,258)	8,449	7,384	9,716	10,584
CASH ASSETS ^(c)	151,606	63,817	155,343	162,685	173,683	181,393	183,481

(a) In 2023-24, the Corporation retained its projected dividend of \$27.6 million, with this amount to contribute to funding future infrastructure investment. No dividends are forecast in the 2024-25 Estimated Actual or 2025-26 Budget Year, as the Corporation experienced a loss in 2023-24 and is forecasting a loss in 2024-25. Dividends are forecast in the Outyears, however the actual dividend payable will be based on Net Profit After Tax which may be adjusted based on other factors as permitted by the relevant legislation.

(b) Excludes current tax expense, deferred tax expense and dividend payments.

(c) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation'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
Key Adjustment					
State Battery Safety Program	(4,270)	(6,078)	-	-	-
Other					
Trade Update	(3,399)	(17,294)	(14,520)	(20,504)	(14,350)

Significant Initiatives

Trade Update

1. The state of the global economy impacts on the Corporation through the international supply and demand of precious metals. As gold is considered a safe haven asset, demand for many of the Corporation's products and services tends to be inversely correlated with worldwide economic sentiment. From early 2020, the global impact of COVID-19 gave rise to unusually volatile trading conditions, which in turn heightened demand for precious metal products (especially minted products). Over the course of the following years, high levels of inflation in many of the world's biggest economies, heightened geopolitical tensions and bank failures in the United States of America (USA) and Europe resulted in demand for the Corporation's products remaining elevated through to the end of 2022-23.
2. During 2023-24 and continuing through to 2024-25 (and despite the high gold price), the Corporation has experienced a reduction in demand for its minted products consistent with its industry peers. While it is not possible to estimate when conditions will begin to normalise, these softer conditions are expected to continue through to 2025-26. Precious metal markets have historically reverted to the mean across the cycle and are expected to do so in the medium-term.
3. Recent maturity uplifts across the Corporation have also resulted in structural increases to the Corporation's cost base which are expected to reduce profitability going forward.
4. The Corporation purchases all precious metal prior to refining and subsequently sells that metal once it has been refined and manufactured into a finished product. As such, the \$US gold price (and the \$A/\$US exchange rate which drives the \$A value of that gold) has a significant impact on the Corporation's sales of goods and services revenue and its supplies and services expense, which can drive significant variations in revenue and cost of sales across periods. These risks are managed through the Corporation's hedging program. The Corporation manages its metal price exposures within very tight limits and as such the movements in these two accounts offset each other and have no meaningful impact on underlying profitability.

State Battery Safety Program

5. Between the late 1890s and the 1950s the Government established 73 State batteries across mining areas. These ore crushing facilities supported small-scale miners and prospectors who lacked the scale of operations to justify their own facilities. In the late 1980s, the State batteries were vested in several government agencies, including the Corporation, which has responsibility for 22 of the sites. The State Battery Safety Program forms part of a broader program of work being undertaken by the Corporation to assess risks and remediation costs of the battery sites for which it is responsible, with the priority being to make the sites safe and secure.

Statement of Corporate Intent

The following performance information (financial and non-financial) is the subject of a Statement of Corporate Intent, agreed by the Board and Minister (with the Treasurer's Concurrence).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at Government Trading Enterprise (GTE) level by objectives and outcomes. The following table illustrates the relationship between the Corporation's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goals	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Earn a commercial return on capital.	1. Maximisation of the value added to, and income derived from, precious metal coins and other products and services
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Promote Western Australia's heritage and maintain The Perth Mint's position as a premier tourist destination.	2. Preservation and promotion of The Perth Mint's heritage assets and history

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Maximisation of the value added to, and income derived from, precious metal coins and other products and services:					
Global market share of Australian gold bullion coins ^(a)	12%	12%	12%	12%	
Coins and bars:					
Total premium income (\$ million) ^(b)	95.6	140.3	104.8	104.8	1
Premiums as a % of precious metal value ^(b)	5.1%	4.2%	4.2%	4.2%	
Estimated % of Australian gold doré production refined ^(c)	75%	80%	70%	70%	
Return on equity ^(d)	(7.5%)	8.3%	(3.7%)	8.9%	1
Outcome: Preservation and promotion of The Perth Mint's heritage assets and history:					
Visitors to Perth Mint Exhibition.....	83,000	75,000	75,000	75,000	
Visitors' satisfaction level.....	97.4%	99.9%	99.9%	99.9%	

(a) The figures are based on Gold Fields Mineral Services data for the previous calendar year.

(b) The calculation is the total premium income (amount of income received above metal cost) for all legal tender coins and bar sales, which is expressed as a percentage of the value of the precious metal value of the coins and bars. The key performance indicator includes all Australian legal tender coins and bars, as well as coins produced for other countries.

(c) This calculation is based on the refinery's records and an estimate of the total Australian gold doré production.

(d) The percentages show the Corporation's return on equity, based on ordinary activities before income tax. This performance measure is referred to in the *Gold Corporation Act 1987*.

Explanation of Significant Movements

(Notes)

1. As noted in Significant Initiatives, the global market for minted products has remained subdued throughout 2024-25, resulting in the 2024-25 Estimated Actual being lower relative to the 2024-25 Budget for both total premium income and return on equity.

Asset Investment Program

Computer Software Replacement Program

1. This program relates to the ongoing uplift of existing business technology infrastructure and platforms in order to further improve security, reduce risks, facilitate automations and associated cost savings, centralise information and improve the customer experience.

Plant and Equipment Replacement Program

2. This program includes a number of initiatives, including:
 - 2.1. projects at the Corporation's refinery, which are expected to create efficiencies and result in future cost savings;
 - 2.2. projects at the Corporation's manufacturing facility. Existing manufacturing operations are constrained due to the age of the current equipment. The addition of new manufacturing assets will replace equipment at the end of its economic life and increase the capacity of the manufacturing operations; and
 - 2.3. other routine expenditure, which is managed as part of a rolling 10-year capital plan. This supports the replacement of equipment due to wear and tear, technology upgrades, efficiency improvements, waste reduction and safety and security enhancements.

	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							
Computer Software Replacement Program.....	9,505	9,205	1,087	300	-	-	-
Plant and Equipment Replacement Program	195,711	116,589	12,899	28,584	24,367	13,092	13,079
Total Cost of Asset Investment Program	205,216	125,794	13,986	28,884	24,367	13,092	13,079
FUNDED BY							
Internal Funds and Balances.....			13,986	28,884	24,367	13,092	13,079
Total Funding.....			13,986	28,884	24,367	13,092	13,079

Financial Statements

Income Statement

1. Both Total Revenue and Total Expenses are increasing by 19% in the 2024-25 Estimated Actual relative to the 2023-24 Actual and are forecast to increase by a further 5% in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual. These increases largely reflect that gold prices are elevated and expected to remain across 2025-26, reflecting ongoing geopolitical tensions, thereby increasing gold's relative appeal to investors as a secure asset. With movement in revenue and expenses relatively commensurate, underlying profitability is not materially impacted by these assumptions.

2. Net Profit Before Tax in the 2024-25 Estimated Actual is lower than initially forecast at the 2024-25 Budget (reflecting lower than expected demand) albeit still higher than the 2023-24 Actual. The Corporation's 2023-24 financial result was historically low, largely driven by large expenses related to the Anti-Money Laundering Remediation Program and a \$12.2 million provision for future State batteries remediation work. During 2024-25, the Corporation (consistent with its industry peers) continued to experience subdued demand for its products, which resulted in a reduced Net Profit Before Tax in the 2024-25 Estimated Actual relative to the 2024-25 Budget. Net Profit Before Tax is forecast to increase in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual.

Revenue

3. The movements in sale of goods and services between the 2025-26 Budget Year, 2024-25 Estimated Actual and the 2023-24 Actual are driven by changes in gold and silver price assumptions and \$A/\$US exchange rate assumptions.
4. The movement in other revenue between the 2024-25 Budget and the 2024-25 Estimated Actual is primarily a result of higher than expected interest revenue earned on cash holdings.
5. The movement in operating subsidies relates to receipts from Government towards the cost of the State Battery Safety Program.

Expenses

6. The movement in supplies and services between both the 2025-26 Budget Year and the 2024-25 Estimated Actual, and the 2024-25 Estimated Actual and the 2023-24 Actual is driven by changes in gold and silver price assumptions and \$A/\$US exchange rate assumptions.
7. The decrease in depreciation and amortisation in the 2024-25 Estimated Actual compared to the 2024-25 Budget is due to lower than budgeted capital expenditure in 2023-24, which has resulted in lower depreciation expenses. The increases in the 2025-26 Budget Year and the outyears relative to the 2024-25 Estimated Actual is primarily due to increased capital expenditure across 2024-25 and 2025-26.
8. The movement in finance and interest costs between the 2024-25 Budget and the 2024-25 Estimated Actual is primarily a result of higher than expected finance costs on precious metal borrowings (albeit these costs are lower than the 2023-24 Actual).
9. The movements in the National Tax Equivalent Regime - current tax equivalent expense reflect movements in underlying profitability.
10. The movements in dividends reflect movements in underlying profitability.

Statement of Financial Position

11. Due largely to the flow-through effects of the Corporation's underlying profitability (partially offset by dividend payments), modest equity growth is forecast through to 2028-29.
12. The increase in both inventories, precious metals and borrowings, and leases in the 2024-25 Estimated Actual compared to the 2023-24 Actual and 2024-25 Budget is primarily due to changes in gold price assumptions.
13. The increase in Non-Current Assets between the 2024-25 Estimated Actual and 2025-26 Budget reflects increased capital expenditure, slightly offset by depreciation. For more information on this movement, refer to the Asset Investment Program.

Statement of Cashflows

14. The movement in sale of goods and services between the 2024-25 Budget and the 2024-25 Estimated Actual is primarily due to changes in gold and silver price assumptions and \$A/\$US exchange rate assumptions.
15. The movements in other receipts, employee benefits, finance and interest costs, and other payments between the 2024-25 Budget and the 2024-25 Estimated Actual are broadly in line with the movements in the Income Statement.
16. The movement in supplies and services between the 2024-25 Budget and the 2024-25 Estimated Actual is primarily due to changes in gold and silver price assumptions and \$A/\$US exchange rate assumptions.
17. The movement in the National Tax Equivalent Regime - income tax between the 2023-24 Actual and the 2024-25 Estimated Actual is in line with movements in the Income Statement.

INCOME STATEMENT ^(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
REVENUE							
Revenue from operations							
Sale of goods and services.....	25,370,053	28,457,724	30,100,549	31,706,517	32,323,154	32,547,074	32,547,366
Other revenue.....	13,551	9,894	12,064	9,048	6,786	5,089	3,817
Revenue from Government							
Operating subsidies.....	-	-	4,270	6,078	-	-	-
TOTAL REVENUE	25,383,604	28,467,618	30,116,883	31,721,643	32,329,940	32,552,163	32,551,183
Expenses							
Employee benefits ^(b)	92,670	82,382	88,011	89,288	90,181	91,082	91,993
Supplies and services.....	25,221,171	28,277,115	29,951,014	31,530,758	32,139,720	32,356,642	32,352,526
Accommodation.....	4,121	3,496	4,163	4,204	4,246	4,289	4,334
Depreciation and amortisation	9,254	16,042	10,956	12,044	13,370	13,743	14,071
Finance and interest costs	8,203	5,261	6,027	6,274	6,342	6,339	6,292
Other expenses	63,722	64,179	64,222	64,887	65,532	66,187	66,850
TOTAL EXPENSES	25,399,141	28,448,475	30,124,393	31,707,455	32,319,391	32,538,282	32,536,066
NET PROFIT/(LOSS) BEFORE TAX	(15,537)	19,143	(7,510)	14,188	10,549	13,881	15,117
National Tax Equivalent Regime							
Current tax equivalent expense	72	3,253	-	-	-	-	5,823
Deferred tax equivalent expense	(4,664)	2,490	(2,252)	5,739	3,165	4,165	(1,290)
NET PROFIT/(LOSS) AFTER TAX	(10,945)	13,400	(5,258)	8,449	7,384	9,716	10,584
Dividends	-	6,761	-	-	10,042	5,538	7,288

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 685, 663 and 663 respectively.

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.....	87,620	20,705	98,318	123,090	145,013	156,373	164,861
Cash assets - Retained dividends	63,986	43,112	57,025	39,595	28,670	25,020	18,620
Receivables	603,738	590,568	598,670	627,248	638,218	642,198	642,198
Assets held for sale	986	-	-	-	-	-	-
Inventories - Precious metals	7,953,473	6,477,262	8,524,973	8,888,871	8,993,296	9,006,775	9,006,775
Other.....	27,026	25,459	27,297	27,569	27,844	28,123	28,405
Total current assets.....	8,736,829	7,157,106	9,306,283	9,706,373	9,833,041	9,858,489	9,860,859
NON-CURRENT ASSETS							
Property, plant and equipment.....	136,902	152,257	136,952	153,657	164,128	163,273	161,672
Intangibles	328	777	873	941	987	1,017	1,454
Other.....	16,026	7,470	18,278	12,539	9,374	5,209	6,499
Total non-current assets.....	153,256	160,504	156,103	167,137	174,489	169,499	169,625
TOTAL ASSETS	8,890,085	7,317,610	9,462,386	9,873,510	10,007,530	10,027,988	10,030,484
CURRENT LIABILITIES							
Employee provisions.....	9,401	9,148	9,495	9,590	9,686	9,783	9,880
Payables	167,819	64,116	148,467	168,060	198,391	198,285	198,654
Borrowings and leases	8,457,117	6,988,198	9,061,801	9,454,328	9,569,780	9,587,300	9,587,364
Other.....	4,643	-	-	-	-	-	-
Total current liabilities.....	8,638,980	7,061,462	9,219,763	9,631,978	9,777,857	9,795,368	9,795,898
NON-CURRENT LIABILITIES							
Employee provisions.....	620	447	626	632	638	644	650
Borrowings and leases	18,928	16,541	16,541	15,412	14,193	12,877	11,461
Other.....	24,870	8,649	24,009	15,592	7,927	8,006	8,086
Total non-current liabilities.....	44,418	25,637	41,176	31,636	22,758	21,527	20,197
TOTAL LIABILITIES	8,683,398	7,087,099	9,260,939	9,663,614	9,800,615	9,816,895	9,816,095
NET ASSETS	206,687	230,511	201,447	209,896	206,915	211,093	214,389
EQUITY							
Contributed equity.....	31,603	31,603	31,603	31,603	31,603	31,603	31,603
Accumulated surplus/(deficit).....	152,904	179,502	147,646	156,095	153,437	157,615	160,911
Reserves	22,180	19,406	22,198	22,198	22,198	22,198	22,198
TOTAL EQUITY	206,687	230,511	201,447	209,896	207,238	211,416	214,712

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

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 OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	15,347,754	14,489,755	15,946,175	16,784,859	17,103,671	17,220,873	17,220,873
Other receipts	40,137	36,280	40,418	37,685	35,710	34,302	33,322
Payments							
Employee benefits	(96,817)	(82,194)	(87,911)	(89,187)	(90,078)	(90,979)	(91,888)
Supplies and services	(15,078,438)	(14,335,531)	(15,816,013)	(16,631,481)	(16,926,472)	(17,059,653)	(17,055,538)
Accommodation ^(b)	(4,056)	(3,284)	(4,097)	(4,138)	(4,179)	(4,221)	(4,263)
Finance and interest costs	(7,862)	(5,261)	(6,027)	(6,274)	(6,342)	(6,339)	(6,292)
Other payments	(63,716)	(64,179)	(64,222)	(59,947)	(65,532)	(66,187)	(66,850)
Net cash from operating activities	137,002	35,586	8,323	31,517	46,778	27,796	29,364
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets	(16,492)	(23,337)	(13,986)	(28,884)	(24,367)	(13,092)	(13,079)
Net cash from investing activities	(16,492)	(23,337)	(13,986)	(28,884)	(24,367)	(13,092)	(13,079)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Repayment of borrowings and leases	(1,327)	(1,370)	(1,247)	(1,303)	(1,304)	(1,388)	(1,498)
Net cash from financing activities	(1,327)	(1,370)	(1,247)	(1,303)	(1,304)	(1,388)	(1,498)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies	-	-	4,270	6,078	-	-	-
Payments							
Dividends to Government	-	(6,761)	-	-	(10,042)	(5,538)	(7,288)
National Tax Equivalent Regime - Income Tax	(8,836)	(418)	6,443	-	-	-	(5,340)
Local Government Rates Equivalent	(65)	(212)	(66)	(66)	(67)	(68)	(71)
Net cash provided to Government	8,901	7,391	(10,647)	(6,012)	10,109	5,606	12,699
NET INCREASE/(DECREASE) IN CASH HELD	110,282	3,488	3,737	7,342	10,998	7,710	2,088
Cash assets at the beginning of the reporting period	41,324	60,329	151,606	155,343	162,685	173,683	181,393
Cash assets at the end of the reporting period	151,606	63,817	155,343	162,685	173,683	181,393	183,481

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

(b) Payment of Local Government Rates Equivalent is included within accommodation expense on the Income Statement; however, within the Statement of Cashflows it is recorded as a payment to Government and not as a payment from operating activities.

Western Australian Meat Industry Authority

Part 4 Jobs and Economic Development

Asset Investment Program

- The Authority's Asset Investment Program supports the delivery of services at the Muchea Livestock Centre. A total of \$450,000 will be invested in 2025-26 for plant and equipment, and operational efficiency.

	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							
Saleyard - 2024-25 Program	524	524	524	-	-	-	-
NEW WORKS							
Saleyard							
2025-26 Program	450	-	-	450	-	-	-
2026-27 Program	450	-	-	-	450	-	-
2027-28 Program	450	-	-	-	-	450	-
2028-29 Program	450	-	-	-	-	-	450
Total Cost of Asset Investment Program	2,324	524	524	450	450	450	450
FUNDED BY							
Internal Funds and Balances			524	450	450	450	450
Total Funding			524	450	450	450	450

Division 17 **Small Business Development Corporation**

Part 4 **Jobs and Economic Development**

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 55 Net amount appropriated to deliver services	16,984	17,251	17,447	19,136	18,141	17,843	17,921
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	284	329	329	339	347	356	363
Total appropriations provided to deliver services	17,268	17,580	17,776	19,475	18,488	18,199	18,284
CAPITAL							
Capital Appropriation.....	74	60	60	-	-	-	-
TOTAL APPROPRIATIONS	17,342	17,640	17,836	19,475	18,488	18,199	18,284
EXPENSES							
Total Cost of Services	16,965	19,528	20,303	20,980	20,141	18,573	18,427
Net Cost of Services ^(a)	16,606	19,378	20,153	20,830	19,991	18,438	18,322
CASH ASSETS ^(b)	5,751	3,620	4,814	4,564	4,568	4,557	4,512

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Corporation'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 Corporation'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 Commitment					
Small Business Growth Grants.....	-	1,308	-	-	-
New Initiative					
Climate Adaptation Program for Small-to-Medium Enterprises ^(a)	-	860	1,280	-	-
Other					
Baseline Funding Update ^(b)	1	29	677	710	682
Board Member Remuneration	-	132	132	132	132
Grant Programs					
Ex-Tropical Cyclone Ellie and Ilsa	201	-	-	-	-
Small Business Electricity Credits.....	325	174	-	-	-
Public Sector Wages Policy.....	274	374	446	446	446

(a) Funded via a grant from Energy and Economic Diversification.

(b) Additional salary expenditure to maintain the Corporation's baseline staffing levels over the forward estimates period to maintain service delivery.

Significant Initiatives

1. As the State's primary agency supporting small businesses in Western Australia, the Corporation plays a vital role in ensuring the needs and value of Western Australian small businesses are understood and considered by all levels of government. A robust small business sector is critical for creating jobs, diversifying the economy, and generating economic growth. In Western Australia, small businesses represent 96.8% of all businesses, comprising over 247,000 businesses. The Corporation will deliver the following key initiatives:
 - 1.1. Small Business Growth Grants - the program will offer support of up to \$10,000 for small business owners to work on growing and boosting their business, by accessing capability in specialised areas such as financial health checks, business planning and planning for investment, digital marketing and e-commerce, cyber security, responding to tenders, and export readiness and market positioning. Recipients will be encouraged to use a locally-based Western Australian business to carry out the work, supporting those small businesses in turn.
 - 1.2. Climate Adaptation Program for Small-to-Medium Enterprises (CAPSME) - the Corporation, in partnership with Energy and Economic Diversification is delivering climate adaptation training and grants to small-to-medium enterprises. This partnership is the result of the Corporation's continued success in delivering practical guidance to small and medium enterprises. The program is aligned to the Government's Climate Adaptation Strategy and focuses on supporting small-to-medium enterprises to better anticipate, manage and adapt to the impacts of climate change through training. The training and grants program is an extension of the Climate Adaptation Toolkit.
 - 1.3. Small Business Electricity Credits - the Corporation continues to collaborate with several government agencies in the delivery of grant programs in response to emergencies and Government priorities. In 2025-26 the Corporation will deliver the Commonwealth Government's Small Business Electricity Credits, in the form of a \$150 payment to reduce electricity bills for eligible small business customers in embedded networks.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, 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 Corporation'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
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment.	<ol style="list-style-type: none"> 1. Information, Guidance, Referral and Business Development Services 2. Access to Justice for Small Business

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. Information, Guidance, Referral and Business Development Services	13,928	16,230	16,613	17,461	16,506	14,719	14,578
2. Access to Justice for Small Business	3,037	3,298	3,690	3,519	3,635	3,854	3,849
Total Cost of Services.....	16,965	19,528	20,303	20,980	20,141	18,573	18,427

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment:					
The extent to which the information or guidance provided was useful	92%	95%	97%	92%	
The extent to which the information or guidance provided contributed to a decision to start or buy a business.....	72%	82%	91%	82%	1
Total value of capital inflow to the State from the Business Migration program	\$325 million	\$200 million	\$405 million	\$220 million	2
Number of jobs created through the Business Migration program.....	92	60	150	65	3

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

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is lower than the 2024-25 Estimated Actual as it takes historical performance into consideration, which has been around 70%. The Corporation continues to monitor feedback and survey results to further enhance service delivery.
2. The 2024-25 Estimated Actual exceeds the 2024-25 Budget due to strong economic conditions and increased visa conversions (largely due to improved processing time by the Commonwealth Government's Department of Home Affairs). The 2025-26 Budget Target is informed by the State nomination proposals.
3. The 2024-25 Estimated Actual exceeds the 2024-25 Budget as a result of strong economic conditions in Western Australia which in turn has contributed to higher than anticipated job creation through the Business Migration program. The 2025-26 Budget Target reflects the anticipated number of jobs created upon conversion in 2025-26.

Services and Key Efficiency Indicators

1. Information, Guidance, Referral and Business Development Services

The Corporation provides specialised information, referral, and business facilitation services for the effective development of enterprises in Western Australia.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 13,928	\$'000 16,230	\$'000 16,613	\$'000 17,461	1
Less Income	302	142	143	143	
Net Cost of Service	13,626	16,088	16,470	17,318	
Employees (Full-Time Equivalents)	53	54	54	54	
Efficiency Indicators					
Cost per client serviced directly by the Corporation	\$42.76	\$36.22	\$57.26	\$49.59	2
Cost per client serviced through third party delivery	\$206.67	\$198.24	\$211.54	\$244.45	3
Cost of policy development, advice and reform projects as a percentage of the Total Cost of Service	12.46%	26.95%	18.77%	16.22%	4

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target exceeds the 2024-25 Budget primarily due to the addition of the Small Business Growth Grants election commitment and the Climate Adaptation Program for Small-to-Medium Enterprises.
2. The 2024-25 Estimated Actual exceeds the 2024-25 Budget primarily due to the addition of the Small Business Electricity Credits program, and the Ex-Tropical Cyclone Ellie and Ilsa Recovery Grant program. Both programs were approved after the 2024-25 Budget. The 2025-26 Budget Target includes the cost of the Small Business Electricity Credits program and the Small Business Growth Grants election commitment. Both programs are delivered at a significantly higher cost than other direct services due to these programs involving the provision of financial assistance to clients.

The Corporation has also observed a decline in the number of Western Australian-based visitors remaining on the Corporation's website for two minutes or more (which is included within this efficiency indicator) which is reflective of changes in usage of websites generally and continued enhancements made to the website to increase ease of access to information.

3. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to the transition from the Business Local service to the Corporation's regional service and a change of service providers in five regions. This change had an impact on the uptake of the service in the first half of 2024-25. Despite the initial downturn, the second half of 2024-25 is showing improvement in the uptake of the service.

The 2025-26 Budget Target is reflective of historical patterns of client services delivered and includes the impact of challenges in service delivery in regional Western Australia along with costs associated with implementing and delivering the Climate Adaptation Program for Small-to-Medium Enterprises.

4. The 2024-25 Estimated Actual is lower than the 2024-25 Budget as expenditure relating to the Small Business Friendly Approvals Program was lower due to longer timeframes for initial activities of project onboarding and the savings realised in delivering the ServiceWA for Business project.

2. Access to Justice for Small Business

The Corporation provides access to justice through the dispute resolution and investigative service.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	3,037	3,298	3,690	3,519	
Less Income	57	8	7	7	
Net Cost of Service	2,980	3,290	3,683	3,512	
Employees (Full-Time Equivalents)	16	16	16	15	
Efficiency Indicators					
Cost per client serviced directly in the provision of dispute resolution	\$1,692.20	\$1,785.52	\$1,909.31	\$1,866.66	1
Cost of subcontractor support services as a percentage of the Total Cost of Service	37.03%	40.98%	39.12%	40.06%	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to increased overhead costs.

Asset Investment Program

	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
NEW WORKS							
ICT Infrastructure Renewal	80	-	-	40	-	-	40
Total Cost of Asset Investment Program	80	-	-	40	-	-	40
FUNDED BY							
Holding Account			-	40	-	-	40
Total Funding			-	40	-	-	40

Financial Statements

Income Statement

Expenses

1. The increase in grants and subsidies in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual is due to the Small Business Growth Grants election commitment, this is partially offset due to applications closing for Ex-Tropical Cyclones Ellie and Ilsa grant funding on 30 June 2024, with the remainder of eligible recipients paid in July 2024.
2. The increase in supplies and services in the 2025-26 Budget Year and the 2026-27 Outyear are primarily the result of additional training costs that will be incurred in delivering the CAPSME program.

Income

3. The increase in income from Government - other revenues in the 2025-26 Budget Year and the 2026-27 Outyear is due to grant revenue from Energy and Economic Diversification to deliver the CAPSME program.

Statement of Financial Position

4. The 2024-25 Estimated Actual for intangible assets is lower than the 2024-25 Budget due to the Corporation's new Service Delivery Platform being software-as-a-service which cannot be capitalised.

Statement of Cashflows

5. The increase in service appropriations for the 2025-26 Budget Year is primarily due to the Small Business Growth Grants election commitment.

INCOME STATEMENT ^(a)
(Controlled)

	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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	9,154	10,564	10,886	10,700	10,782	10,463	10,727
Grants and subsidies ^(c)	669	400	925	1,074	200	-	-
Supplies and services	5,257	6,501	6,499	7,013	6,925	5,833	5,423
Accommodation	1,441	1,562	1,562	1,545	1,575	1,611	1,611
Depreciation and amortisation	81	145	75	45	29	29	29
Finance and interest costs	3	2	2	3	3	3	3
Other expenses	360	354	354	600	627	634	634
TOTAL COST OF SERVICES	16,965	19,528	20,303	20,980	20,141	18,573	18,427
Income							
Sale of goods and services	121	112	112	112	112	97	67
Other revenue	238	38	38	38	38	38	38
Total Income	359	150	150	150	150	135	105
NET COST OF SERVICES	16,606	19,378	20,153	20,830	19,991	18,438	18,322
INCOME FROM GOVERNMENT							
Service appropriations	17,268	17,580	17,776	19,475	18,488	18,199	18,284
Resources received free of charge	136	130	130	130	130	130	130
Other revenues	283	-	201	860	1,280	-	-
TOTAL INCOME FROM GOVERNMENT	17,687	17,710	18,107	20,465	19,898	18,329	18,414
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,081	(1,668)	(2,046)	(365)	(93)	(109)	92

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 69, 70 and 69 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	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
Climate Adaptation Program for Small to Medium Enterprises	-	-	-	-	200	-	-
Election Commitment - Small Business Growth Grants	-	-	-	1,000	-	-	-
Ex-Tropical Cyclones Ellie and Ilsa	186	-	200	-	-	-	-
Small Business Electricity Credits	483	400	725	74	-	-	-
TOTAL	669	400	925	1,074	200	-	-

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.....	5,219	3,620	4,027	4,032	4,036	4,025	3,980
Restricted cash.....	306	-	561	306	306	306	306
Holding Account receivables	75	210	270	120	135	120	120
Receivables	365	343	365	365	365	365	365
Other.....	606	619	637	668	699	730	730
Total current assets.....	6,571	4,792	5,860	5,491	5,541	5,546	5,501
NON-CURRENT ASSETS							
Holding Account receivables	1,248	1,215	1,155	1,466	1,652	1,868	2,029
Property, plant and equipment.....	112	63	51	78	49	47	58
Intangibles	53	631	-	-	-	-	-
Restricted cash.....	226	-	226	226	226	226	226
Other.....	112	-	112	112	112	112	112
Total non-current assets.....	1,751	1,909	1,544	1,882	2,039	2,253	2,425
TOTAL ASSETS	8,322	6,701	7,404	7,373	7,580	7,799	7,926
CURRENT LIABILITIES							
Employee provisions.....	2,207	2,146	2,258	2,309	2,360	2,411	2,462
Payables.....	42	-	42	42	42	42	42
Borrowings and leases	14	13	11	16	15	16	11
Other.....	169	388	169	169	169	169	169
Total current liabilities.....	2,432	2,547	2,480	2,536	2,586	2,638	2,684
NON-CURRENT LIABILITIES							
Employee provisions.....	327	188	327	327	327	327	327
Borrowings and leases	19	19	21	34	19	30	19
Total non-current liabilities.....	346	207	348	361	346	357	346
TOTAL LIABILITIES	2,778	2,754	2,828	2,897	2,932	2,995	3,030
EQUITY							
Contributed equity.....	2,367	3,446	3,445	3,710	3,975	4,240	4,240
Accumulated surplus/(deficit).....	3,177	501	1,131	766	673	564	656
Total equity	5,544	3,947	4,576	4,476	4,648	4,804	4,896
TOTAL LIABILITIES AND EQUITY	8,322	6,701	7,404	7,373	7,580	7,799	7,926

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

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	17,098	17,403	17,599	19,274	18,287	17,998	18,083
Capital appropriation.....	74	60	60	-	-	-	-
Holding Account drawdowns	60	75	-	40	-	-	40
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	523	1,019	1,019	265	265	265	-
Other.....	300	-	276	860	1,280	-	-
Net cash provided by Government	18,055	18,557	18,954	20,439	19,832	18,263	18,123
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(8,857)	(10,513)	(10,835)	(10,649)	(10,731)	(10,412)	(10,676)
Grants and subsidies	(669)	(400)	(925)	(1,074)	(200)	-	-
Supplies and services	(5,538)	(6,532)	(6,477)	(7,043)	(6,956)	(5,863)	(5,423)
Accommodation.....	(1,339)	(1,432)	(1,432)	(1,448)	(1,448)	(1,448)	(1,448)
GST payments.....	(691)	-	-	-	-	-	-
Finance and interest costs.....	(3)	(2)	(2)	(3)	(3)	(3)	(3)
Other payments	(451)	(354)	(354)	(567)	(624)	(667)	(667)
Receipts							
Sale of goods and services.....	141	112	112	112	112	97	67
GST receipts.....	727	-	-	-	-	-	-
Other receipts	211	38	38	38	38	38	38
Net cash from operating activities	(16,469)	(19,083)	(19,875)	(20,634)	(19,812)	(18,258)	(18,112)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(8)	(665)	-	(40)	-	-	(40)
Net cash from investing activities	(8)	(665)	-	(40)	-	-	(40)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(15)	(16)	(16)	(15)	(16)	(16)	(16)
Net cash from financing activities	(15)	(16)	(16)	(15)	(16)	(16)	(16)
NET INCREASE/(DECREASE) IN CASH HELD.....	1,563	(1,207)	(937)	(250)	4	(11)	(45)
Cash assets at the beginning of the reporting period	4,188	4,827	5,751	4,814	4,564	4,568	4,557
Cash assets at the end of the reporting period	5,751	3,620	4,814	4,564	4,568	4,557	4,512

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

Division 18 **Rural Business Development Corporation**

Part 4 **Jobs and Economic Development**

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 56 Net amount appropriated to deliver services	315	323	323	323	317	317	320
Total appropriations provided to deliver services	315	323	323	323	317	317	320
TOTAL APPROPRIATIONS	315	323	323	323	317	317	320
EXPENSES							
Total Cost of Services	673	384	514	15,926	15,939	10,958	580
Net Cost of Services ^(a)	673	384	254	386	380	505	392
CASH ASSETS ^(b)	6,556	4,810	2,687	2,688	4,022	5,295	6,685

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Corporation'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 Corporation'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
New Initiative					
Phase Out of Live Sheep Exports by Sea - Commonwealth Government Transition Assistance	130	15,540	15,559	10,576	195
Other					
2025-26 Streamlined Budget Process Incentive Funding	-	9	-	-	-

Significant Initiatives

1. The Commonwealth Government's *Export Control Amendment (Ending Live Sheep Exports by Sea) Act 2024* prohibits the export of live sheep by sea from Australia, effective from 1 May 2028. The Corporation will be administering the transition with assistance provided by the Commonwealth Government including:
 - 1.1. a \$40 million Processing Capacity Grant Program targeting capital works to support the expansion of Western Australia's sheep processing capacity, such as adapting or upgrading processing facilities, cold storage capacity and feed lotting; and
 - 1.2. a further \$2 million from the Commonwealth Government for the cost of delivering this program.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, 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 Corporation'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	Service
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Improved ecologically sustainable development of agri-industry.	1. Promote Rural Industry Development and Investment Facilitation

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. Promote Rural Industry Development and Investment Facilitation	673	384	514	15,926	15,939	10,958	580
Total Cost of Services	673	384	514	15,926	15,939	10,958	580

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Improved ecologically sustainable development of agri-industry:					
The proportion of eligible applications that are provided with assistance ^(b)	100%	80%	95%	86%	
The total number of eligible applications ^(b)	2	26	21	14	1

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

(b) The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual data has been restated for comparative purposes to reflect changes to the Corporation's Outcome Based Management Framework which took effect on 1 July 2024.

Explanation of Significant Movements

(Notes)

- The number of applications determined by the Corporation varies in response to the number and type of open assistance schemes, and the level of demand for those schemes. The decrease from the 2024-25 Estimated Actual to the 2025-26 Budget Target reflects that no funding round is planned for the Carbon Farming and Land Restoration Program (Australian Carbon Credit Units (ACCU) Plus stream) in 2025-26 as approved funding has been allocated across three previous rounds of the program.

Services and Key Efficiency Indicators

1. Promote Rural Industry Development and Investment Facilitation

This service provides financial assistance to rural businesses through loans, grants, or other financial incentives. This includes farmers who have been impacted by exceptional seasonal events. The Corporation delivers industry support through assistance schemes to maximise the viability and sustainability of agricultural industries and rural communities.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 673	\$'000 384	\$'000 514	\$'000 15,926	1
Less Income	nil	nil	260	15,540	2
Net Cost of Service	673	384	254	386	
Efficiency Indicator					
The administration cost per application determined	\$214,084	\$10,855	\$19,630	\$38,038	3

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target relates to the funding from the Commonwealth Government for the Corporation to deliver the Processing Capacity Grant Program targeting capital works initiatives supporting expansion of Western Australia's sheep processing capacity.
2. The income received in the 2024-25 Estimated Actual and 2025-26 Budget Target relates to Commonwealth Government funding for the administration of the Processing Capacity Grant Program.
3. The number of applications determined by the Corporation varies in response to the number and type of open assistance schemes, and the level of demand for those schemes. The 2024 Drought Response Interest Free Loans Scheme and Round Three of the Carbon Farming and Land Restoration Program (ACCU Plus stream) were open to applications in 2024-25, following scoping and design in 2023-24.

Financial Statements

Income Statement

Expenses

1. The Total Cost of Service in the 2024-25 Budget is lower than the 2023-24 Actual as the loan administration expenditure relating to the Farm Finance Concessional Loan Scheme is expected to reduce to zero in the 2024-25 Budget and the 2024-25 Estimated Actual, with the final outstanding loan to be discharged by June 2026, and the impairment of \$198,000 relating to the financial assistance advanced under the Carbon Farming and Land Restoration Program (CF-LRP), which may be settled through the issue of ACCU.
2. Other expenses in the 2024-25 Estimated Actual is higher than the 2024-25 Budget as a result of the inclusion of \$130,000 pertaining to the cost of delivering the Processing Capacity Grant Program targeting capital works initiatives to support the expansion of Western Australian sheep processing capacity.
3. The Total Cost of Service over the forward estimates period increases significantly, reflecting the planned delivery of the \$40 million Commonwealth Processing Capacity Grant program targeting capital works initiatives to support the expansion of Western Australian sheep processing capacity and \$2 million for the administration cost of delivering this program, which is being administered by Primary Industries and Regional Development.

Income

4. The grants and subsidies income in the 2024-25 Estimated Actual and over the forward estimates period relates to the receipt of funding from the Commonwealth Government for the \$40 million Commonwealth Processing Capacity Grant Program targeting capital works initiatives to support the expansion of Western Australian sheep processing capacity and \$2 million for the administration cost of delivering this program, which is being administered by Primary Industries and Regional Development.

Statement of Financial Position

5. Cash assets decline significantly in the 2024-25 Estimated Actual as a result of the \$4 million Government package, announced in April 2024, to support agricultural industries and rural communities impacted by drought conditions, which utilised the Corporation's cash to finance interest-free loans (for up to five years) for farmers impacted by the dry season conditions with full repayment required at the end of the loan term.
6. The increase in Non-Current Assets from the 2023-24 Actual to the 2024-25 Budget and 2024-25 Estimated Actual relates to financial assistance advanced under the CF-LRP, which may be settled through the issue of ACCU, and the \$4 million Government package to support agricultural industries and rural communities impacted by drought conditions, which utilised the Corporation's cash to finance interest-free loans (for up to five years) for farmers impacted by the dry season conditions with full repayment required at the end of the loan term. The reduction across the outyears reflects the repayment of these loans.

Statement of Cashflows

7. The payment of grants and subsidies over the forward estimates period increases significantly, reflecting the planned delivery of the \$40 million Commonwealth Processing Capacity Grant Program targeting capital works initiatives to support the expansion of Western Australian sheep processing capacity.
8. Receipt of grants and subsidies in the 2024-25 Estimated Actual, 2025-26 Budget Year and outyears relates to funding received from the Commonwealth Government for the \$40 million Commonwealth Processing Capacity Grant Program targeting capital works initiatives to support the expansion of Western Australian sheep processing capacity and \$2 million for the cost of delivering this program, which is being administered by Primary Industries and Regional Development.
9. The other payments from operating activities relate to the service level agreement expenditure paid to Primary Industries and Regional Development for the administration costs associated with the Farm Finance Concessional Loan Scheme, which is expected to be finalised by June 2026, and the cost of providing administration for the Commonwealth Processing Capacity Grant Program targeting capital works initiatives to support the expansion of Western Australian sheep processing capacity.
10. Other payments from investing activities in the 2024-25 Estimated Actual reflects the \$4 million Government package to support agricultural industries and rural communities impacted by the current drought conditions, with full repayment required at the end of the loan term, which is reflected in other receipts from investing activities across the outyears.
11. The \$3.2 million payment from financing activities in the 2024-25 Estimated Actual relates to financial assistance advanced under the CF-LRP, which may be settled through the issue of ACCU.

INCOME STATEMENT ^(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
COST OF SERVICES							
Expenses							
Grants and subsidies ^(b)	-	-	-	15,000	15,000	10,000	-
Supplies and services	214	280	280	282	276	308	311
Depreciation and amortisation	198	-	-	-	-	-	-
Other expenses	261	104	234	644	663	650	269
TOTAL COST OF SERVICES	673	384	514	15,926	15,939	10,958	580
Income							
Grants and subsidies	-	-	260	15,540	15,559	10,453	188
Total Income	-	-	260	15,540	15,559	10,453	188
NET COST OF SERVICES	673	384	254	386	380	505	392
INCOME FROM GOVERNMENT							
Service appropriations	315	323	323	323	317	317	320
Resources received free of charge	53	-	-	-	-	-	45
Other revenues	192	62	62	64	64	128	83
TOTAL INCOME FROM GOVERNMENT	560	385	385	387	381	445	448
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(113)	1	131	1	1	(60)	56

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

(b) 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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Commonwealth Program for Expansion of Western Australian Sheep Processing Capacity	-	-	-	15,000	15,000	10,000	-
TOTAL	-	-	-	15,000	15,000	10,000	-

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.....	4,006	4,062	7	8	1,342	2,738	4,135
Restricted cash.....	2,550	748	2,680	2,680	2,680	2,557	2,550
Receivables.....	50	47	50	50	50	50	50
Total current assets.....	6,606	4,857	2,737	2,738	4,072	5,345	6,735
NON-CURRENT ASSETS							
Other.....	1,250	3,053	8,450	8,450	7,117	5,784	4,450
Total non-current assets.....	1,250	3,053	8,450	8,450	7,117	5,784	4,450
TOTAL ASSETS	7,856	7,910	11,187	11,188	11,189	11,129	11,185
CURRENT LIABILITIES							
Payables.....	3	66	3	3	3	3	3
Other.....	61	24	61	61	61	61	61
Total current liabilities.....	64	90	64	64	64	64	64
EQUITY							
Contributed equity.....	3,800	3,800	7,000	7,000	7,000	7,000	7,000
Accumulated surplus/(deficit).....	3,992	4,020	4,123	4,124	4,125	4,065	4,121
Total equity	7,792	7,820	11,123	11,124	11,125	11,065	11,121
TOTAL LIABILITIES AND EQUITY	7,856	7,910	11,187	11,188	11,189	11,129	11,185

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

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	315	323	323	323	317	317	320
Other.....	183	62	62	64	64	128	128
Net cash provided by Government	498	385	385	387	381	445	448
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Grants and subsidies	-	-	-	(15,000)	(15,000)	(10,000)	-
Supplies and services	(213)	(280)	(280)	(282)	(276)	(308)	(311)
GST payments	(63)	-	-	-	-	-	-
Other payments	(235)	(104)	(234)	(644)	(663)	(650)	(269)
Receipts							
Grants and subsidies	-	-	260	15,540	15,559	10,453	188
GST receipts	70	-	-	-	-	-	-
Net cash from operating activities	(441)	(384)	(254)	(386)	(380)	(505)	(392)
CASHFLOWS FROM INVESTING ACTIVITIES							
Other payments	(596)	-	(4,000)	-	-	-	-
Other receipts	-	-	-	-	1,333	1,333	1,334
Net cash from investing activities	(596)	-	(4,000)	-	1,333	1,333	1,334
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments	-	-	(3,200)	-	-	-	-
Net cash from financing activities	-	-	(3,200)	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD.....	(539)	1	(7,069)	1	1,334	1,273	1,390
Cash assets at the beginning of the reporting period	4,896	4,809	6,556	2,687	2,688	4,022	5,295
Net cash transferred to/from other agencies	2,199	-	3,200	-	-	-	-
Cash assets at the end of the reporting period	6,556	4,810	2,687	2,688	4,022	5,295	6,685

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

Division 19 **Economic Regulation Authority**

Part 4 **Jobs and Economic Development**

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 57 Net amount appropriated to deliver services	876	2,961	3,021	2,671	2,363	1,861	1,864
Total appropriations provided to deliver services	876	2,961	3,021	2,671	2,363	1,861	1,864
CAPITAL							
Capital Appropriation.....	-	700	700	-	-	-	-
TOTAL APPROPRIATIONS	876	3,661	3,721	2,671	2,363	1,861	1,864
EXPENSES							
Total Cost of Services	16,426	19,826	22,250	24,979	26,102	26,574	27,046
Net Cost of Services ^(a)	3,223	6,313	6,447	6,121	6,320	5,819	5,824
CASH ASSETS ^(b)	11,183	9,689	11,474	11,497	11,951	12,409	12,727

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Authority'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 Authority'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
New Initiatives					
Office Fit-Out	-	-	70	70	70
Organisational Restructure.....	-	438	595	613	636

Significant Initiatives

1. Since 2019, the Authority has more than doubled in size to 121 employees (headcount), with additional functions and increased compliance responsibilities.
2. Over the last 18 months the Authority has been embedding new and changed functions into its existing organisational structure. The senior structure has been unchanged since 2017 and is no longer sufficient to lead and manage the full range of the Authority's current functions, requiring an increase in senior leadership positions to adequately and efficiently manage the Authority's regulatory workload.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, 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 Authority'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	Service
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	The efficient, safe and equitable provision of utility services in Western Australia.	1. Submissions to the Economic Regulation Authority Governing Body

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. Submissions to the Economic Regulation Authority Governing Body.....	16,426	19,826	22,250	24,979	26,102	26,574	27,046
Total Cost of Services.....	16,426	19,826	22,250	24,979	26,102	26,574	27,046

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: The efficient, safe and equitable provision of utility services in Western Australia:					
Number of submissions made to the Authority's Governing Body.....	226	220	220	220	
Rating by the Authority's Governing Body as to the content, accuracy and presentation of these submissions ^(b)	3.27	3	3	3	
Number (percentage) of submissions provided by the required deadline.....	100%	100%	100%	100%	
Rating by the Authority's Governing Body as to their perception of the timeliness of submissions ^(b)	3.16	3	3	3	

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

(b) Performance is rated as follows by the Authority's Governing Body: 1 = well below expectations; 2 = below expectations; 3 = satisfactory; 4 = above expectations; 5 = well above expectations.

Services and Key Efficiency Indicators

1. Submissions to the Economic Regulation Authority Governing Body

The Authority regulates monopoly aspects of the gas, electricity and rail industries and licenses providers of gas, electricity and water services. The Authority also conducts inquiries into matters referred to it by the Government. In addition, the Authority has a range of responsibilities in the retailing of gas and surveillance of the Wholesale Electricity Market in Western Australia. The Authority's functions are designed to maintain a competitive, efficient and fair commercial environment, particularly where businesses operate as natural monopolies.

In making its decisions, the Authority strives to benefit the Western Australian community by promoting an efficient and customer focused economy. The requirement for the Authority to prepare performance indicators is limited to its management functions under section 23 of the *Economic Regulation Authority Act 2003*. As such, the quantity, quality and cost per submission, which is prepared by the Authority's Secretariat for consideration by the Governing Body, is used to determine its performance and service efficiency.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 16,426	\$'000 19,826	\$'000 22,250	\$'000 24,979	
Less Income	13,203	13,513	15,803	18,858	
Net Cost of Service	3,223	6,313	6,447	6,121	
Employees (Full-Time Equivalents)	77	94	102	104	
Efficiency Indicator					
Cost per submission made to the Authority's Governing Body.....	\$72,681	\$90,118	\$101,136	\$113,540	

Asset Investment Program

- The Authority undertook a minor office fit-out in 2019 when it had 54 full-time equivalents (FTEs). This fit-out provided 82 work points, as it was anticipated that the workforce would grow to around 80 FTEs in the coming years. Since then, the Authority has more than doubled in size, with additional functions and increased compliance responsibilities. The current headcount is 121 employees, with most of the growth occurring in the last two years. The fit-out that is planned for 2025-26 will increase desk capacity from the current 82 to 130 work points.
- The Authority has a rolling asset replacement program to upgrade and replace routine office equipment (printers). The Authority last replaced its multi-functional printers in 2019-20 and 2020-21. These machines are coming to the end of their serviceable life, similarly, the maintenance contracts are expiring and costs to maintain these printers will increase.

	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							
Alternative Electricity Services Web Portal.....	700	700	700	-	-	-	-
NEW WORKS							
Office Equipment Replacement 2025-26 and 2026-27	32	-	-	16	16	-	-
Office Refurbishment.....	700	-	-	700	-	-	-
Total Cost of Asset Investment Program	1,432	700	700	716	16	-	-
FUNDED BY							
Capital Appropriation.....			700	-	-	-	-
Holding Account			-	366	16	-	-
Internal Funds and Balances.....			-	350	-	-	-
Total Funding.....			700	716	16	-	-

Financial Statements

Income Statement

Expenses

1. Total Cost of Services increases over the forward estimates period due to the introduction of revised Wholesale Electricity Market rules on 1 October 2023 which have resulted in additional compliance functions. Additional staffing and subject matter experts are essential to meet the increased workload, resulting in an increase in supplies and services and employee expenses.
2. With the finalisation of the build of the Alternative Electricity Scheme registration portal, depreciation of the asset will commence in 2025-26.

Income

3. The increase in regulatory fees reflects that the Authority is predominantly industry-funded. The additional expenditure for increased compliance functions over the forward estimates period will be charged to industry, resulting in an increase in the fees received.

Statement of Financial Position

4. Amounts receivable (Holding Account receivables) will decrease in 2025-26 as these funds will be utilised to update existing assets (printers) and the accommodation refurbishment.
5. Property, plant and equipment will increase in 2025-26 due to the accommodation refurbishment.
6. With the finalisation of the build of the Alternative Electricity Scheme registration portal, additional depreciation will be incurred over the forward estimates period, which will reduce the intangible asset.

Statement of Cashflows

7. Cashflows from Government is forecast to reduce over the forward estimates period as appropriation funding for costs associated with amendments to the Railways Access Code 2000 can now be recouped from industry.
8. Regulatory fees will increase over the forward estimates period due to the staffing of the new compliance team approved as part of the 2024-25 Mid-year Review.
9. Employee benefits and supplies and services will also increase over the forward estimates period as a result of the new compliance team.

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)	11,863	15,412	16,455	18,019	18,756	19,281	19,736
Grants and subsidies ^(c)	8	-	-	-	-	-	-
Supplies and services	2,491	2,544	3,594	4,548	4,548	4,548	4,548
Accommodation	954	1,008	1,105	1,157	1,188	1,220	1,221
Depreciation and amortisation	48	65	65	135	280	284	284
Finance and interest costs	5	4	4	3	3	2	4
Other expenses	1,057	793	1,027	1,117	1,327	1,239	1,253
TOTAL COST OF SERVICES	16,426	19,826	22,250	24,979	26,102	26,574	27,046
Income							
Regulatory fees and fines	12,779	13,278	15,568	18,623	19,563	20,536	21,003
Other revenue	424	235	235	235	219	219	219
Total Income	13,203	13,513	15,803	18,858	19,782	20,755	21,222
NET COST OF SERVICES	3,223	6,313	6,447	6,121	6,320	5,819	5,824
INCOME FROM GOVERNMENT							
Service appropriations	876	2,961	3,021	2,671	2,363	1,861	1,864
Resources received free of charge	13	21	21	21	21	21	21
Other revenues	3,242	3,574	3,648	3,686	4,176	4,178	4,178
TOTAL INCOME FROM GOVERNMENT	4,131	6,556	6,690	6,378	6,560	6,060	6,063
SURPLUS/(DEFICIENCY) FOR THE PERIOD	908	243	243	257	240	241	239

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 77, 102 and 104 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			
Grant for Financial Counsellors Association of Western Australia Inc.	8	-	-	-	-	-	-
TOTAL	8	-	-	-	-	-	-

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.....	11,148	9,428	11,443	11,466	11,920	12,378	12,696
Restricted cash.....	35	32	31	31	31	31	31
Receivables.....	835	1,897	835	835	835	835	835
Other.....	2,686	2,287	2,686	2,686	2,686	2,686	2,686
Total current assets.....	14,704	13,644	14,995	15,018	15,472	15,930	16,248
NON-CURRENT ASSETS							
Holding Account receivables.....	399	399	399	33	17	17	17
Property, plant and equipment.....	170	138	104	773	699	650	578
Receivables.....	302	-	302	302	302	302	302
Intangibles.....	-	700	700	630	490	350	350
Restricted cash ^(b)	-	229	-	-	-	-	-
Other.....	1	16	1	1	1	1	1
Total non-current assets.....	872	1,482	1,506	1,739	1,509	1,320	1,248
TOTAL ASSETS.....	15,576	15,126	16,501	16,757	16,981	17,250	17,496
CURRENT LIABILITIES							
Employee provisions.....	3,104	2,731	3,116	3,128	3,128	3,128	3,128
Payables.....	715	426	711	707	707	707	707
Borrowings and leases.....	15	18	17	18	17	17	18
Other.....	27	27	27	27	27	27	27
Total current liabilities.....	3,861	3,202	3,871	3,880	3,879	3,879	3,880
NON-CURRENT LIABILITIES							
Employee provisions.....	434	425	436	438	438	438	438
Borrowings and leases.....	44	27	28	30	15	43	49
Total non-current liabilities.....	478	452	464	468	453	481	487
TOTAL LIABILITIES.....	4,339	3,654	4,335	4,348	4,332	4,360	4,367
EQUITY							
Contributed equity.....	708	1,380	1,394	1,380	1,380	1,380	1,380
Accumulated surplus/(deficit).....	10,529	10,092	10,772	11,029	11,269	11,510	11,749
Total equity.....	11,237	11,472	12,166	12,409	12,649	12,890	13,129
TOTAL LIABILITIES AND EQUITY.....	15,576	15,126	16,501	16,757	16,981	17,250	17,496

(a) Full audited financial statements are published in the Authority'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	876	2,961	3,021	2,671	2,363	1,861	1,864
Capital appropriation.....	-	700	700	-	-	-	-
Holding Account drawdowns	-	-	-	366	16	-	-
Other.....	3,055	3,574	3,648	3,686	3,727	3,729	3,729
Net cash provided by Government	3,931	7,235	7,369	6,723	6,106	5,590	5,593
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(11,321)	(15,411)	(16,454)	(18,020)	(18,754)	(19,281)	(19,736)
Grants and subsidies	(8)	-	-	-	-	-	-
Supplies and services	(2,374)	(2,609)	(3,659)	(4,613)	(4,659)	(4,659)	(4,659)
Accommodation.....	(867)	(921)	(1,018)	(1,053)	(1,082)	(1,113)	(1,113)
GST payments.....	(426)	(510)	(510)	(510)	(510)	(510)	(510)
Finance and interest costs	(5)	(4)	(4)	(3)	(3)	(2)	(4)
Other payments	(802)	(795)	(1,029)	(1,134)	(1,349)	(1,259)	(1,387)
Receipts							
Regulatory fees and fines	13,296	13,276	15,566	18,623	20,012	20,984	21,451
GST receipts.....	489	510	510	510	510	510	510
Other receipts	415	235	235	235	219	219	219
Net cash from operating activities	(1,603)	(6,229)	(6,363)	(5,965)	(5,616)	(5,111)	(5,229)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(700)	(700)	(716)	(16)	-	-
Net cash from investing activities	-	(700)	(700)	(716)	(16)	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(18)	(16)	(15)	(19)	(20)	(21)	(46)
Other payments	(73)	-	-	-	-	-	-
Net cash from financing activities	(91)	(16)	(15)	(19)	(20)	(21)	(46)
NET INCREASE/(DECREASE) IN CASH HELD.....	2,237	290	291	23	454	458	318
Cash assets at the beginning of the reporting period	9,175	9,399	11,183	11,474	11,497	11,951	12,409
Net cash transferred to/from other agencies	(229)	-	-	-	-	-	-
Cash assets at the end of the reporting period	11,183	9,689	11,474	11,497	11,951	12,409	12,727

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

Forest Products Commission

Part 4 Jobs and Economic Development

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax	-	693	693	1,950	1,372	2,782	3,094
Local Government Rates Equivalent	659	597	597	783	864	948	1,012
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Other Subsidies ^(a)	103	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s) ^(b) ...	11,394	40,655	40,655	43,067	45,972	45,977	47,126
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions ^(c)	15,858	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s) ^(d) ...	64,599	36,732	49,915	51,392	50,777	10,610	10,412
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	111,350	125,731	125,758	114,034	114,888	117,686	124,878
Revenue from Government	11,497	40,655	40,655	43,067	45,972	45,977	47,126
Total Expenses ^(e)	128,639	164,077	163,388	150,559	156,239	154,086	161,379
NET PROFIT AFTER TAX	(3,901)	1,616	2,332	4,592	3,249	6,795	7,531
CASH ASSETS ^(f)	30,244	13,098	27,491	29,735	35,352	39,469	45,060

(a) Refers to resources received free of charge.

(b) Refers to the Ecological Thinning Program Account and the Royalties for Regions Regional Community Services Fund.

(c) Equity contributions were provided to the Commission to offset reduced native forest revenue, resulting from the Government's decision to cease commercial harvesting of the State's native forests.

(d) Refers to both the Softwood Plantation Expansion Fund and the Digital Capability Fund.

(e) Excludes current tax expense, deferred tax expense and dividend payments.

(f) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission'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
Trade Revisions	-	(170)	(338)	1,379	(303)

Significant Initiatives

1. The Commission continues to deliver timber products and services across three business segments - softwood, sandalwood and native forest (primarily associated with the delivery of the Biodiversity, Conservation and Attractions' Ecological Thinning Program). Key priorities consist of timber production, forest health, and adapting to the challenges of climate change. The Commission continues to supply essential timber products for the housing and construction industry in Western Australia, as well as for biomass, furniture making, artisans and firewood. Sandalwood is used for incense, perfume, cosmetics and pharmaceuticals.
2. The Commission is continuing to implement the \$350 million Softwood Plantation Investment Program, funded from the Softwood Plantation Expansion Fund Treasurer's Special Purpose Account. Under this program, the Commission identifies and purchases suitable land and establishes softwood trees to provide more sustainable timber sources to meet the industry's future needs, as well as to offset carbon dioxide emissions. This is an important initiative in the context of a drying climate, declining timber yields and the need for carbon offsets, whilst maintaining timber supply to the housing and construction industries. The Softwood Plantation Expansion Fund is not expected to result in revenue streams until the trees become a suitable size for timber production, which is beyond the forward estimates period (as the trees planted are currently juvenile).
3. Commercial logging in the State's native forests ceased on 31 December 2023. From 1 January 2024, the Commission commenced providing ecological thinning services to Biodiversity, Conservation and Attractions in native forests, funded from the Ecological Thinning Program Treasurer's Special Purpose Account. This thinning activity is prescribed by Biodiversity, Conservation and Attractions under its 2024-2033 Forest Management Plan. Ecological thinning involves selectively harvesting trees to improve forest health and resilience to climate change. Timber obtained through ecological thinning is sold, primarily as firewood or to be engineered into Laminated Veneer Lumber (used in housing and construction). Sales revenue is returned to the Government via the Ecological Thinning Program Account.

Statement of Corporate Intent

The following performance information (financial and non-financial) is the subject of a Statement of Corporate Intent, agreed by the Board and Minister (with the Treasurer's concurrence).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at Government Trading Enterprise (GTE) level by objectives and outcomes. The following table illustrates the relationship between the Commission's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goals	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Perform functions in a responsible and cost-efficient manner.	1. Efficiency and Effectiveness 2. Occupational Safety and Health 3. Customer Service
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Vibrant forest industry for local jobs.	4. People and Diversity
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Healthy forests, sequestering carbon.	5. Environmental Impact

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Efficiency and Effectiveness:					
Return on Assets.....	1%	1%	1%	0.3%	
Operating Margin.....	3.8%	3%	3%	1.1%	
Outcome: Occupational Safety and Health:					
Lost Time Injury and Disease Frequency Rate.....	6.39	7.4	9.91	6.58	1
Lost Time Injury and Disease Severity Rate.....	50%	0%	67%	0%	2
Outcome: Customer Service:					
Complaint Resolution Rate.....	100%	100%	100%	100%	
Outcome: People and Diversity:					
Aggregated Diversity Score.....	85.8%	85%	78.8%	85%	
Voluntary Turnover Rate	13.2%	12%	12.9%	12%	
Outcome: Environmental Impact:					
Net Greenhouse Gas Emissions ^(a)	n.a.	n.a.	n.a.	n.a.	

(a) The Commission was provided approval for this Outcome and the related Key Performance Indicator to be temporarily discontinued.

Explanation of Significant Movements

(Notes)

1. The increase in Lost Time Injury and Disease Frequency Rate is due to three lost time injuries recorded in 2024-25 compared with two in 2023-24.
2. The Lost Time Injury and Disease Severity Rate 2024-25 Budget and the 2025-26 Budget Target is 0%. The 2024-25 Estimated Actual is 67%, reflecting two of the three lost time injuries meeting the severity definition (the loss of 60 or more actual or estimated days from work). The Commission continues to invest in processes that promote and advance safety management systems for the Commission's employees and contractors.

Asset Investment Program

1. The Commission's Asset Investment Program for 2025-26 to 2028-29 totals \$93.9 million and provides investment in projects that support regional development and the economic growth of the State.
 - 1.1. The Commission will spend \$91.3 million over the forward estimates period on the acquisition of land and the establishment of plantations to support the expansion of its softwood plantation estate. The cost of this investment will be met from the \$350 million Softwood Plantation Expansion Fund Treasurer's Special Purpose Account.
 - 1.2. The Commission will spend \$2.7 million over the forward estimates period to fund the replacement of nursery equipment and support the delivery of ICT services.

	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							
Computers, Plant and Equipment.....	3,506	825	825	1,881	400	200	200
Softwood Plantation Investment Program	223,505	132,238	41,573	42,705	42,874	2,844	2,844
Total Cost of Asset Investment Program	227,011	133,063	42,398	44,586	43,274	3,044	3,044
FUNDED BY							
Internal Funds and Balances.....			723	892	400	200	200
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			102	989	-	-	-
Softwood Plantation Expansion Fund			41,573	42,705	42,874	2,844	2,844
Total Funding.....			42,398	44,586	43,274	3,044	3,044

Financial Statements

Income Statement

Revenue

1. The decrease of \$13.2 million in sale of goods and services from the 2024-25 Estimated Actual to the 2025-26 Budget is driven by a decrease in expected timber sales volumes. Sales volumes are forecast to largely recover by the end of the forward estimates period.
2. The increase of \$1.5 million in other revenue from the 2024-25 Estimated Actual to the 2025-26 Budget is primarily due to additional interest revenue due to higher forecast cash balances.

Expenses

3. The decrease of \$9.1 million in supplies and services from the 2024-25 Estimated Actual to the 2025-26 Budget is driven by a forecast reduction in production costs.
4. The decrease of \$1.8 million in depreciation and amortisation from the 2024-25 Estimated Actual to the 2025-26 Budget is primarily due to 2024-25 being the final year of amortisation of the Commission's sandalwood licence (right-of-use asset), as well as nursery infrastructure items being fully depreciated in 2024-25.

Statement of Financial Position

5. The \$21.5 million increase in property, plant and equipment from the 2024-25 Budget to the 2024-25 Estimated Actual is largely due to expected additional land acquisitions as part of the Softwood Plantation Investment Program.

Statement of Cashflows

6. The decrease in other payments from investing activities of \$5.3 million from the 2024-25 Estimated Actual to the 2025-26 Budget is due to reduced plantation establishment costs on existing land and new land acquired as part of the Softwood Plantation Investment Program.
7. The increase of \$13.9 million in receipts from Government for the Softwood Plantation Expansion Fund from the 2024-25 Budget to the 2024-25 Estimated Actual is to meet the cost of land acquisitions as part of the Softwood Plantation Investment Program. Conditions for purchasing suitable land under the Program were more favourable in 2024-25 than initially forecast and as such additional drawdowns from the Fund were made.

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	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUE							
Revenue from operations							
Sale of goods and services.....	108,482	124,643	124,643	111,463	111,853	113,222	120,329
Other revenue.....	2,868	1,088	1,115	2,571	3,035	4,464	4,549
Revenue from Government							
Resources received free of charge.....	103	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Ecological Thinning Program Account.....	11,393	40,654	40,654	43,066	45,971	45,976	47,125
Royalties for Regions							
Regional Community Services Fund.....	1	1	1	1	1	1	1
TOTAL REVENUE	122,847	166,386	166,413	157,101	160,860	163,663	172,004
Expenses							
Employee benefits ^(b)	21,734	24,424	24,398	23,149	22,081	22,754	23,130
Grants and subsidies	115	200	200	201	201	201	201
Supplies and services ^(c)	83,235	123,921	123,132	114,024	120,636	117,813	124,674
Accommodation.....	1,762	2,032	2,037	1,805	1,837	1,866	1,932
Depreciation and amortisation	4,526	2,969	3,039	1,269	1,318	1,328	1,172
Finance and interest costs	304	361	412	348	352	345	345
Other expenses	16,963	10,170	10,170	9,763	9,814	9,779	9,925
TOTAL EXPENSES	128,639	164,077	163,388	150,559	156,239	154,086	161,379
NET PROFIT/(LOSS) BEFORE TAX	(5,792)	2,309	3,025	6,542	4,621	9,577	10,625
National Tax Equivalent Regime							
Current tax equivalent expense	-	693	693	1,950	1,372	2,782	3,094
Deferred tax equivalent expense	(1,891)	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	(3,901)	1,616	2,332	4,592	3,249	6,795	7,531

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 157, 165 and 155 respectively.

(c) Includes ecological thinning activity costs.

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.....	30,244	13,098	27,491	29,735	35,352	39,469	45,060
Receivables.....	8,642	13,193	8,837	8,789	8,819	8,925	9,474
Biological asset.....	16,194	10,052	16,194	16,194	16,194	16,194	16,194
Other.....	17,330	12,592	17,383	18,283	13,409	14,467	16,172
Total current assets.....	72,410	48,935	69,905	73,001	73,774	79,055	86,900
NON-CURRENT ASSETS							
Property, plant and equipment.....	148,421	168,798	190,249	232,218	273,935	275,542	277,193
Intangibles.....	1,266	2,471	59	1,215	1,188	1,161	1,134
Biological asset.....	208,291	231,015	223,922	234,244	245,059	255,739	266,253
Other.....	-	5,425	-	-	-	-	-
Total non-current assets.....	357,978	407,709	414,230	467,677	520,182	532,442	544,580
TOTAL ASSETS	430,388	456,644	484,135	540,678	593,956	611,497	631,480
CURRENT LIABILITIES							
Employee provisions.....	4,427	4,544	4,427	4,362	4,281	4,181	4,376
Payables.....	6,025	6,727	6,028	6,424	7,465	7,888	7,036
Borrowings and leases.....	734	1,444	1,585	1,516	1,453	1,429	1,347
Other.....	13,428	9,618	13,405	12,347	11,786	11,796	11,793
Total current liabilities.....	24,614	22,333	25,445	24,649	24,985	25,294	24,552
NON-CURRENT LIABILITIES							
Employee provisions.....	915	805	915	900	881	858	903
Borrowings and leases.....	1,566	645	1,302	1,335	1,358	1,441	1,486
Other.....	10,767	14,208	11,013	12,295	11,222	10,973	13,665
Total non-current liabilities.....	13,248	15,658	13,230	14,530	13,461	13,272	16,054
TOTAL LIABILITIES	37,862	37,991	38,675	39,179	38,446	38,566	40,606
NET ASSETS	392,526	418,653	445,460	501,499	555,510	572,931	590,874
EQUITY							
Contributed equity.....	404,941	444,547	454,856	506,248	557,025	567,635	578,047
Accumulated surplus/(deficit).....	(40,204)	(49,261)	(37,179)	(32,587)	(29,338)	(22,543)	(15,012)
Reserves.....	27,789	23,367	27,783	27,838	27,823	27,839	27,839
TOTAL EQUITY	392,526	418,653	445,460	501,499	555,510	572,931	590,874

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

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 OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	112,329	124,643	124,643	111,463	111,853	113,222	120,329
Grants and subsidies.....	44	-	-	-	-	-	-
GST receipts.....	10,481	14,977	14,977	13,791	13,835	14,173	14,792
Other receipts.....	1,343	1,088	1,115	2,571	3,035	4,464	4,549
Payments							
Employee benefits.....	(21,819)	(24,423)	(24,398)	(23,150)	(22,082)	(22,755)	(23,130)
Supplies and services.....	(88,718)	(127,870)	(128,170)	(120,057)	(121,608)	(125,490)	(131,822)
Accommodation ^(b)	(839)	(1,435)	(1,440)	(1,022)	(973)	(918)	(920)
GST payments.....	(10,682)	(14,977)	(14,977)	(13,791)	(13,835)	(14,173)	(14,792)
Finance and interest costs.....	(94)	(362)	(412)	(348)	(352)	(345)	(345)
Other payments.....	(3,270)	(3,392)	(3,392)	(3,321)	(3,366)	(3,271)	(3,336)
Net cash from operating activities.....	(1,225)	(31,751)	(32,054)	(33,864)	(33,493)	(35,093)	(34,675)
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	1,200	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(64,802)	(29,515)	(42,398)	(44,586)	(43,274)	(3,044)	(3,044)
Other payments.....	(8,423)	(17,631)	(17,631)	(12,318)	(12,810)	(12,676)	(12,509)
Net cash from investing activities.....	(72,025)	(47,146)	(60,029)	(56,904)	(56,084)	(15,720)	(15,553)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	9,000	9,000	9,000	9,000	9,000	9,000
Payments							
Repayment of borrowings and leases.....	(783)	(9,637)	(9,643)	(9,664)	(9,691)	(9,709)	(9,707)
Net cash from financing activities.....	(783)	(637)	(643)	(664)	(691)	(709)	(707)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Equity contributions.....	15,858	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	-	1,091	402	989	-	-	-
Royalties for Regions							
Regional Community Services Fund.....	1	1	1	1	1	1	1
Softwood Plantation Expansion Fund.....	64,599	35,641	49,513	50,403	50,777	10,610	10,412
Ecological Thinning Program Account.....	9,020	40,654	40,654	43,066	45,971	45,976	47,125
Payments							
Local Government Rates Equivalent.....	(659)	(597)	(597)	(783)	(864)	(948)	(1,012)
Net cash provided to Government.....	(88,819)	(76,790)	(89,973)	(93,676)	(95,885)	(55,639)	(56,526)
NET INCREASE/(DECREASE) IN CASH HELD.....	14,786	(2,744)	(2,753)	2,244	5,617	4,117	5,591
Cash assets at the beginning of the reporting period.....	15,458	15,842	30,244	27,491	29,735	35,352	39,469
Cash assets at the end of the reporting period.....	30,244	13,098	27,491	29,735	35,352	39,469	45,060

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

(b) Payment of Local Government Rates Equivalent is included within accommodation expense on the Income Statement; however, within the Statement of Cashflows it is recorded as a payment to Government and not as a payment from operating activities.

Racing and Wagering Western Australia

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Authority's Asset Investment Program totals \$57.1 million over the forward estimates period and mainly comprises:
 - 1.1. \$38.6 million for the development of wagering systems and products, including investment in ICT and general plant and equipment. The spend reflects both ongoing asset replacement and necessary innovation to remain relevant in a competitive market; and
 - 1.2. \$18.5 million for racing infrastructure improvements at various State-owned thoroughbred, harness and greyhound sites throughout Western Australia, as well as minor capital 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
WORKS IN PROGRESS							
Building Improvements	11,624	11,599	11,599	25	-	-	-
Racing Systems, Infrastructure and Minor Capital	45,968	27,471	4,815	6,788	3,903	3,903	3,903
Wagering Systems and Products	103,224	64,621	12,418	14,312	8,097	8,097	8,097
Total Cost of Asset Investment Program	160,816	103,691	28,832	21,125	12,000	12,000	12,000
FUNDED BY							
Internal Funds and Balances			28,832	21,125	12,000	12,000	12,000
Total Funding			28,832	21,125	12,000	12,000	12,000

Western Australian Greyhound Racing Association

Part 4 Jobs and Economic Development

Asset Investment Program

1. The 2025-26 Asset Investment Program consists of operational plant, equipment and fittings replacement at the Cannington and Mandurah racetracks.

	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							
Plant and Equipment							
Cannington - 2024-25 Program	150	150	150	-	-	-	-
Mandurah - 2024-25 Program	150	150	150	-	-	-	-
Racetracks Upgrades	3,624	3,624	2,728	-	-	-	-
NEW WORKS							
Plant and Equipment							
Cannington							
2025-26 Program	150	-	-	150	-	-	-
2026-27 Program	150	-	-	-	150	-	-
2027-28 Program	150	-	-	-	-	150	-
2028-29 Program	150	-	-	-	-	-	150
Mandurah							
2025-26 Program	150	-	-	150	-	-	-
2026-27 Program	150	-	-	-	150	-	-
2027-28 Program	150	-	-	-	-	150	-
2028-29 Program	150	-	-	-	-	-	150
Total Cost of Asset Investment Program	5,124	3,924	3,028	300	300	300	300
FUNDED BY							
Internal Funds and Balances			300	300	300	300	300
Other Grants and Subsidies			2,728	-	-	-	-
Total Funding			3,028	300	300	300	300

The Burswood Park Board

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Board's Asset Investment Program for 2025-26 includes ongoing asset replacement mainly for visitor and water related infrastructure and the replacement of the park's playground improving quality public recreation and enjoyment.

	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							
Asset Replacement Program.....	4,036	2,444	839	380	452	380	380
Playground Replacement	3,000	2,250	2,250	750	-	-	-
COMPLETED WORKS							
Asset Replacement - Charles Paterson Park	400	400	287	-	-	-	-
Master Plan							
Bilya Cafe	60	60	60	-	-	-	-
Principal Shared Path	3,601	3,601	540	-	-	-	-
Zipline Ablutions	300	300	55	-	-	-	-
Total Cost of Asset Investment Program	11,397	9,055	4,031	1,130	452	380	380
FUNDED BY							
Internal Funds and Balances.....			4,031	1,130	452	380	380
Total Funding			4,031	1,130	452	380	380

Part 5

Health

Introduction

The Health portfolio delivers a safe, high quality and sustainable health system to help Western Australians live healthy lives. The portfolio has an increased emphasis on prevention and promotion in all areas of health and mental wellbeing.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
WA Health		
– Total Cost of Services.....	13,908,744	14,224,342
– Asset Investment Program	641,109	1,102,075
Mental Health Commission		
– Total Cost of Services.....	1,516,459	1,601,480
– Asset Investment Program	2,496	14,730
Health and Disability Services Complaints Office		
– Total Cost of Services.....	4,544	4,532

Ministerial Responsibilities

Minister	Agency	Services
Minister for Health; Mental Health Minister for Planning and Lands; Housing and Works; Health Infrastructure Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley Minister for Education; Early Childhood; Preventative Health; Wheatbelt Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women	WA Health	<ol style="list-style-type: none"> 1. Public Hospital Admitted Services 2. Public Hospital Emergency Services 3. Public Hospital Non-Admitted Services 4. Mental Health Services 5. Aged Care, Continuing Care and End of Life Care Services 6. Public and Community Health Services 7. Pathology Services 8. Community Dental Health Services 9. Small Rural Hospital Services 10. Health System Management - Policy and Corporate Services 11. Health Support Services
Minister for Health; Mental Health Minister for Education; Early Childhood; Preventative Health; Wheatbelt	Mental Health Commission	<ol style="list-style-type: none"> 1. Prevention 2. Hospital Bed-Based Services 3. Community Bed-Based Services 4. Community Treatment 5. Community Support
Minister for Health; Mental Health	Health and Disability Services Complaints Office	<ol style="list-style-type: none"> 1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints 2. Education: Education and Training in the Prevention and Resolution of Complaints

Division 20 **WA Health**

Part 5 **Health**

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 58 Net amount appropriated to deliver services	7,069,664	7,261,614	7,952,016	7,971,775	7,252,603	7,389,711	7,660,706
Amount Authorised by Other Statutes							
- Lotteries Commission Act 1990	198,549	158,416	177,865	169,446	175,084	177,437	180,898
- Salaries and Allowances Act 1975	1,272	1,314	1,314	1,350	1,384	1,419	1,454
Total appropriations provided to deliver services	7,269,485	7,421,344	8,131,195	8,142,571	7,429,071	7,568,567	7,843,058
CAPITAL							
Item 135 Capital Appropriation	270,073	478,410	420,228	553,737	360,858	97,001	51,383
TOTAL APPROPRIATIONS	7,539,558	7,899,754	8,551,423	8,696,308	7,789,929	7,665,568	7,894,441
EXPENSES							
Total Cost of Services ^(a)	12,843,611	12,800,781	13,908,744	14,224,342	13,521,557	13,956,167	14,507,965
Net Cost of Services ^(b)	8,866,119	8,854,463	9,649,822	9,680,817	8,984,582	9,160,890	9,498,080
CASH ASSETS ^(c)	886,747	905,570	925,356	871,968	817,974	829,742	822,217

- (a) Adjusted for the impact of time-limited funding, the Total Cost of Services is projected to increase by 5.9% in the 2025-26 Budget Year.
(b) Represents Total Cost of Services (expenses) less retained revenues applied to WA Health'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.
(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on WA Health'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					
Attention Deficit Hyperactivity Disorder Support Services	-	1,200	-	-	-
Australian Breastfeeding Association WA	-	115	238	245	252
Clinical Trial Partnering with Pharma and Attracting Industry Incentives	-	1,964	2,024	2,012	-
Dementia Action Plan	-	1,000	-	-	-
Older Adult Care Hubs and WA Virtual Emergency Department Expansion	-	25,526	23,591	9,920	1,511
Patient Assisted Travel Scheme Increase	-	4,571	4,624	4,671	4,671
Perth Biomedical Precinct	-	5,000	17,000	13,000	5,000
Sexual Health Quarters Day Procedure Centre at Cockburn	-	-	1,200	-	-
Small Commitments	-	692	-	-	-
Specialist Care - GP ASK Pilot Program	-	5,000	3,150	-	-
New Initiatives					
Dampier Peninsula Clinics transition to Kimberley Aboriginal Medical Services....	-	518	342	1,207	1,355
Improving Access to Care					
Enhanced Access Community Pharmacy Pilot Project	-	1,260	-	-	-
Time to Think Program	977	8,934	-	-	-
Medical Research					
Perth Biomedical Precinct - QEII Medical Centre	435	948	485	-	-
Mental Health Patient Transport Officers	125	175	-	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Ongoing Initiatives					
Adjustments to General Health Hospital Services	466,951	880,467	99,035	-	-
Ambulance and Patient Transport Services	30,184	20,733	8,840	1,204	-
Commonwealth Government Programs					
Access to HIV Treatment	1,258	1,458	1,458	-	-
Aged Care Assessment Program	18,051	-	-	-	-
Assistive Technology and Home Modification Loan Scheme	227	-	-	-	-
Commonwealth Home Support Program	1,907	-	-	-	-
Comprehensive Palliative Care in Aged Care	970	1,000	-	-	-
Disability Support for Older Australians	4,786	4,786	-	-	-
Human Quarantine Services	119	129	140	153	-
Indian Ocean Territories Service Delivery Agreement	5,437	-	-	-	-
Indigenous Australians' Health Programme	8,631	8,855	-	-	-
John Flynn Prevocational Doctor Program	-	2,847	1,736	-	-
Long Stay Older Patients (Hospital Avoidance Program, Co-Hive and Residential Respite)	12,281	15,433	15,870	16,043	-
Lymphoedema Compression Garment Scheme	208	208	208	208	-
Multi-Purpose Service Agreements	53,109	-	-	-	-
National Bowel Cancer Screening Program	1,006	1,044	1,080	1,115	-
National Partnership on Essential Vaccines	-	1,000	-	-	-
OzFoodNet Program	236	241	246	-	-
Rheumatic Fever Strategy	867	-	-	-	-
Stillbirth Autopsies and Investigations	-	789	-	-	-
Transition Care Programme	4,900	-	-	-	-
Vaccine Preventable Diseases Surveillance Program	110	112	114	-	-
Cross Border Expenses and Revenue	21,869	-	-	-	-
Health Support Services					
Long Service Leave for Casuals Project	1,330	3,506	4,031	1,914	-
Microsoft Enterprise Agreement	5,765	10,510	-	-	-
Supply Chain Operations	8,647	-	-	-	-
Implementation of Nurse/Midwife-to-Patient Ratios	2,567	22,287	-	-	-
Improving Access to Care					
Community-Based Clinical and Hospital Substitution Services	-	12,907	-	-	-
Emergency Access Reform	-	4,472	-	-	-
Medical Respite Centre	200	2,061	-	-	-
State Health Operations Centre	5,549	6,702	608	632	-
Mental Health Commission Initiatives					
Adjustments to Mental Health Hospital Services	45,847	30,055	-	-	-
Other Mental Health Commission Initiatives	24,014	47,754	30,828	30,802	31,989
Paediatric Palliative Care Service	-	707	-	-	-
Preventative Health					
Public Health ICT System	-	5,741	-	-	-
Respiratory Syncytial Virus Immunisation Program	7,588	7,840	213	-	-
Syphilis Outbreak Response	3,410	3,589	3,705	-	-
Road Trauma Trust Account	203	1,355	-	-	-
Support for PlusLife	750	1,500	-	-	-
Supporting Regional Health Services					
Adjustments to Core Regional Services	42,819	168,895	-	-	-
Country Nursing and Midwifery Incentive program	-	9,283	559	-	-
Patient Assisted Travel Scheme Fuel Subsidy	2,908	2,939	2,972	3,003	-
Pilbara Health Initiative	3,200	3,300	-	-	-
Rapid Deployment Program	2,108	-	-	-	-
Other					
Cross Agency Initiatives					
Forensic Pathology CT Scans Funding	-	1,267	-	-	-
Interagency Computer Aided Dispatch System - Business Case	-	217	-	-	-
On Track to Thrive	-	1,331	1,312	-	-
Vaccine Hesitancy Public Information Campaign	3,352	-	-	-	-
Future Health Research and Innovation Fund	-	(9,300)	15,667	15,667	15,667
National Immunisation Program	14,579	14,579	14,579	14,579	-
Non-Government Human Services Sector Indexation	6,587	8,726	9,209	9,723	9,834
Public Sector Wages Policy					
General Health	164,122	282,055	397,617	418,126	421,819
Mental Health	16,030	32,652	46,916	49,966	50,600
Supply of Blood and Blood Products in Western Australia	15,882	-	-	-	-
Tobacco Control Licensing	237	-	-	-	-

Significant Initiatives

Public Sector Reform

1. Following the 2025 State General Election in March, the Government announced targeted reform involving nine departments which come into effect on 1 July 2025. The reform includes transferring responsibility for major health infrastructure projects (currently delivered through the Department of Health's Office of Major Health Infrastructure Delivery) to Transport and Major Infrastructure.
2. This consolidates into a single Department the major infrastructure delivery functions previously spread across multiple agencies, enhancing efficiency and creating a centre of construction and contract management expertise. It also allows the Department of Health to focus on public health services to protect and improve the health of Western Australians.

WA Health System Overview

3. WA Health continues to deliver strong improvements in a number of key performance measures, headlined by the recruitment of thousands of doctors and nurses in recent years, the increased number of hospital beds, a record number of elective surgeries, strong growth in outpatient attendances, and increased bed capacity utilisation. However, these achievements do not come without significant challenges.
4. Many of the issues and impediments faced by WA Health are universal across developed healthcare systems globally, including other Australian jurisdictions. These include ageing populations, accessibility of primary healthcare, rising costs for private hospitals and private health insurers, the increased reliance on new technologies, and rapid changes and cost growth in pharmaceuticals.
5. In addition, Western Australia's strong population growth has increased demand for services.
6. Like all healthcare systems, hospitals in Western Australia are facing challenges, particularly managing the unprecedented demand on emergency departments (EDs). The Government has invested in numerous initiatives to alleviate the pressure on EDs, increase bed capacity, and ensure patients' access to care in the right place, at the right time.
7. The 2025-26 Budget includes a \$1.4 billion boost to the health system to address these challenges.

Government Priorities and Reforms

8. The Government has made significant commitments to invest and reform the Western Australian health system which will be progressively implemented over the coming years. These initiatives include:
 - 8.1. \$60.5 million for the Older Adult Care Hubs and WA Virtual ED (WAVED) Expansion. This commitment will expand the WAVED service and Residential Care Line and establish three Older Adult Care Hubs across the Perth metropolitan area to improve access to specialist care closer to home;
 - 8.2. \$56 million investment in Western Australia's research and innovation capabilities, supporting centralised clinical trials coordination in the Western Australian health system, and establishing a biomedical manufacturing hub to help grow the emerging health and medical research and innovation industry;
 - 8.3. \$18.5 million to increase the Patient Assisted Travel Scheme fuel subsidy from \$0.26 per kilometre to \$0.40 per kilometre, supporting country residents required to travel to access specialist medical treatment;
 - 8.4. \$8.2 million to pilot the 'GP ASK' model allowing General Practitioners to communicate directly with specialists on behalf of their patients, reducing unnecessary ED presentations and referrals, and increasing hospital bed capacity;
 - 8.5. \$3 million for grants to non-government organisations, including the Australian Breastfeeding Association, Alzheimer's WA and ADHD WA, to increase awareness, improve access to services and support vulnerable cohorts; and

- 8.6. \$2.5 million (including \$1.3 million in capital funding) to support the establishment of a dedicated Sexual Health Quarters Day Procedure Centre at the Cockburn Health Clinic, providing affordable, accessible and timely surgical and medical abortion care and other reproductive services.
9. The Government's plan to improve emergency care and tackle ambulance ramping is a long-term approach to increase health care in the community, deliver accessible services for patients outside of the traditional hospital setting, and address the root causes of ambulance ramping. The 2025-26 Budget includes \$110 million of additional investment for EDs and emergency access reforms to address ramping. The following initiatives support this key priority:
 - 9.1. an expansion of WAVED to improve care options in the community, reduce unnecessary ED presentations and increase bed capacity;
 - 9.2. the delivery of three Older Adult Care Hubs, and other initiatives to reduce the time older Western Australians spend in the hospital and increase hospital bed capacity;
 - 9.3. the delivery of major infrastructure projects to increase hospital capacity across Western Australia;
 - 9.4. \$98.6 million to operationalise the Murdoch Medihotel offering a range of nursing and medical led services including support for patients that no longer require hospital care but are not yet ready to return home, which will help reduce demand for hospital beds;
 - 9.5. \$17.5 million, including \$4 million in capital funding, for the State Health Operations Centre, which continues to use real-time data and analytics to deliver better coordination of patient hospital movements across the health system and better integration between WA Health and other State emergency services, including the Department of Health, WA Country Health Service Command Centre, Royal Flying Doctor Service, St John WA, and Fire and Emergency Services;
 - 9.6. \$12.9 million to continue delivery of Community-Based Clinical and Hospital Substitution Services, providing alternative care pathways in the community that reduce avoidable hospitalisations and ED referrals, and increase hospital bed capacity;
 - 9.7. \$5.2 million to build additional capacity for the Hospital in the Home (HITH) service. HITH provides admitted patient level care in a patient's home, reducing demand for hospital beds and unnecessary ED presentations; and
 - 9.8. \$4.5 million to continue the Emergency Access Reform initiative, which aims to achieve measurable, system-level improvements in hospital access through a unified system approach to reform across the patient journey.

Delivering Core Services to the Community

10. The Government remains committed to investing in core health service delivery, which requires a highly skilled workforce who are empowered and equipped to deliver quality accessible care to all Western Australians.
11. In addition to election commitment investments, the Government has invested almost an additional \$1 billion through the 2025-26 Budget to support delivery of core hospital¹ and non-hospital services in metropolitan and regional areas. This investment will support:
 - 11.1. the delivery of an estimated 846,000 inpatient episodes of care, 1.17 million ED attendances and 3.44 million outpatient service events in the 2025-26 financial year; and
 - 11.2. maintaining and enhancing services delivered outside of hospitals, including prevention and health promotion, community-based care, patient transport and system support.

¹ The price determined for 2025-26 activity in hospital services is \$7,114 per weighted activity unit, set using Government-endorsed cost parameters.

12. A sustainable and supported workforce is critical in the delivery of healthcare services. The following investments have been committed through the 2025-26 Budget to support WA Health workforce:
- 12.1. \$1.9 billion over the forward estimates period to support pay increases for health care workers under the revised public sector wages policy;
 - 12.2. \$24.9 million to continue the staged roll-out of Nurse/Midwife-to-Patient Ratios to improve working conditions for nurses and midwives, and to provide enhanced care to patients; and
 - 12.3. \$12 million for incentive programs to address critical workforce shortages in the regional areas.
13. The Government is committed to ensuring healthcare is accessible regardless of where an individual lives. An additional investment of \$263.9 million in regional areas since the 2024-25 Budget will contribute towards building a safe and sustainable workforce through staff incentive programs, the promotion of culturally appropriate care, secure and safe patient transport and meeting the growing costs of service delivery in regional and remote Western Australia.
14. Providing accessible services for patients outside of the traditional hospital setting is a key priority for the Government and is being further supported through the following investments:
- 14.1. \$73.2 million to operationalise the Cockburn Mental Health Clinic to support the growing demand for mental health services;
 - 14.2. \$2.3 million to continue operations of the successful Medical Respite Centre Pilot providing post-acute health care for persons experiencing homelessness in a safe community environment while linking them to housing, community and social support; and
 - 14.3. \$1.3 million to progress an Enhanced Access Community Pharmacy Pilot to expand the scope of practice for pharmacists. This investment in further education will progress autonomous prescribing for certain common conditions. This will improve community access and timeliness of care.
15. Ongoing support is also provided for End-of-Life care services, with budgeted expenditure on palliative care over the forward estimates period outlined below.

	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Hospital-Based Palliative Care ^(a)	78,500	75,487	77,823	81,539
Community-Based Palliative Care ^{(b)(c)}	75,685	62,594	64,709	66,289
Total ^(d)	154,185	138,081	142,532	147,828

(a) This estimation is modelled based on anticipated levels of palliative care activity and may not be representative of the actual cost of service delivery. The reduction in Hospital-Based Palliative Care expenditure in 2026-27 reflects the impact of time-limited funding.

(b) This includes community-based services in metropolitan and regional Western Australia.

(c) The reduction in Community-Based Palliative Care expenditure in 2026-27 reflects the impact of time-limited funding, with expenditure on base palliative care services increasing by 5.1% in 2026-27.

(d) Capital expenditure relating to palliative care services is excluded.

Strengthening Preventative Health

16. The Government is strengthening its focus on preventative health through the creation of the nation's first Preventative Health portfolio.
17. While longer-term focus is on improving the health and wellbeing of the Western Australian population and reducing hospital demand through preventive health measures, the immediate investment through the 2025-26 Budget supports:
- 17.1. \$15.6 million to continue the successful Respiratory Syncytial Virus (RSV) vaccination program in 2025 and 2026. With RSV the most common cause of infant hospitalisations, this program has proven to improve patient outcomes and reduce hospitalisations and presentations for RSV illness;

- 17.2. \$10.7 million to maintain the State-wide response to control the outbreak of Syphilis amongst at-risk populations;
- 17.3. \$5.7 million to ensure compliance and mitigation of public health risks by extending the existing vaccine and outbreak management programs; and
- 17.4. an investment of \$3.4 million towards the Vaccine Hesitancy Campaign, which addressed misconceptions on vaccination and aims to improve and maintain vaccination rates in Western Australia.

Supporting Aged Care

- 18. Despite an acute undersupply of concessional aged care beds within the State and growing demand driven by the ageing population, WA Health is focused on reducing the time older Western Australians spend in the hospital for the benefit of both the patients and the wider community.
- 19. The Government's 2025 election commitments to aged care services deliver a comprehensive package, supported by the new Aged Care and Seniors portfolio, to further bolster services across the State with an aim of reducing demand on hospitals. This Budget includes funding to deliver:
 - 19.1. specialist-led comprehensive care close to home through the Older Adult Care Hubs and WAVED Expansion;
 - 19.2. care and advice in place to Residential Aged Care Facility patients recently discharged from hospital through expansion of the Residential Care Line; and
 - 19.3. establishment of the State's first Dementia Action Plan to drive improvement in outcomes for people living with dementia and their families.
- 20. In addition to the above, the Government has committed to provide:
 - 20.1. expanded aged care bed capacity through low interest loans to aged care providers to support new builds and refurbishment of existing facilities. The design of the loan facility is underway with an estimated additional 500 concessional aged care beds aimed to alleviate pressure on the hospital system; and
 - 20.2. support for the delivery of a 90 to 100 bed facility to provide culturally sensitive care for Aboriginal people at the Sister Kate's Aged Care facility.
- 21. Further support of \$9.9 million for older Western Australians currently waiting in hospital for aged care has been provided for the Time to Think program. This innovative initiative provides short-term respite care for patients outside the hospital setting while they consider and plan for their long-term care options.

Driving Research and Innovation

- 22. Australia is recognised as a world leader in health and medical research and innovation. The Government is committed to ensuring that research and innovation are effectively translated into practical outcomes that enhance the health and wellbeing of all Western Australians.
- 23. The Future Health Research and Innovation (FHRI) Fund provides a secure source of funding to drive health and medical research, innovation and commercialisation to improve the health and prosperity of all Western Australians. It also provides an opportunity to diversify the economy, create jobs and improve the sustainability of the Western Australian health system. A total of \$291.7 million will be available through the FHRI Fund over the forward estimates period.

24. In addition to FHRI funding, there is further funding available for other medical research initiatives and implementation of 2025 election commitments, as set out in the table below.

	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Election Commitment: Clinical Trial Partnering with Pharma and Attracting Industry Incentives	1,964	2,024	2,012	-
Future Health Research and Innovation Fund ^(a)	55,637	84,901	76,886	74,267
Other Medical Research Budgeted Expenditure	13,813	14,214	14,562	14,847
Perth Biomedical Precinct ^(b)	5,948	17,485	13,000	5,000
Total ^(c)	77,362	118,624	106,460	94,114

- (a) This includes expenditure related to research grants and governance and other research related funding. Updated forecasts for the FHRI Fund have resulted in reduced interest revenue earnings in 2025-26 but an overall net increase of \$37.7 million funding over the forward estimates period.
- (b) These are the current budgeted figures for the additional investments in the QEII Precinct and the election commitment investment for the Floreat Precinct.
- (c) These are the current budgeted figures for health and medical research and are only a point-in-time estimate that is based on the best available data at the time.

25. Significant investment has also been made to strengthen the Perth Biomedical Ecosystem. The investment will strengthen biomedical research and make Western Australia an international hub for medical research and innovation, including:

25.1. a \$50 million election commitment, which includes \$10 million beyond the forward estimates period to establish a biomedical manufacturing hub which will provide a much-needed location for industry to cluster, facilitating growth, innovation, collaboration, and investment; and

25.2. a further \$1.9 million investment for the University of Western Australia QEII Medical Centre Precinct site will support transformational research, innovation and collaboration to advance health care delivery, improve the lives of Western Australians and deliver improved economic outcomes to the State.

26. To further support research and innovation, the Government has invested \$6 million for Clinical Trial Partnering with Pharma and Attracting Industry Incentives. This commitment will boost Western Australia's clinical trials capacity and capability by providing seed funding to establish coordination teams within health service providers to attract and implement clinical trials in their health service.

Building World Class Infrastructure

27. Health services within metropolitan and regional Western Australia are being delivered across 2.5 million square kilometres and more than 800 sites. These sites vary in complexity, ranging from tertiary hospitals to small community and health centres.

28. WA Health maintains its focus on delivering well planned, integrated, and strategic infrastructure investment across the Western Australian health system, ensuring all Western Australians have access to world-class health infrastructure which supports the delivery of safe and contemporary models of care.

29. WA Health's Asset Investment Program is valued at approximately \$3.2 billion over the forward estimates period and includes a mixture of new asset investment, the improvement and expansion of existing assets, and planning for future projects.

30. A large number of major projects continue to be progressed, including:

30.1. \$1.8 billion for the establishment of a new Women and Babies Hospital located in the Fiona Stanley Hospital precinct, a new family birth centre and the expansion of obstetrics, gynaecology and neonatal services at Osborne Park Hospital, and an expansion of neonatal services at Perth Children's Hospital;

30.2. \$471.5 million for the redevelopment of Bunbury Hospital, with stage one works commenced;

30.3. \$296.6 million for the Joondalup Health Campus redevelopment which is jointly funded by the Commonwealth Government and is in its final stages of delivery; and

30.4. \$190.2 million for the redevelopment of the Geraldton Health Campus, with construction progressing.

31. In addition to the above, the Government will immediately commence planning for the delivery of a new Royal Perth Hospital ED and expansion of the St John of God Midland ED.
32. WA Health will progress the delivery of the following pipeline of important health initiatives:
 - 32.1. expansion of Peel Health Campus;
 - 32.2. expansion of the Albany Health Campus including funding for staffing including doctors, nurses and allied health specialists;
 - 32.3. establishment of Geraldton Radiation Oncology services, to enable the delivery of a fit-for-purpose treatment facility for Mid West patients;
 - 32.4. establishment and expansion of renal dialysis facilities at Karratha and Geraldton, respectively;
 - 32.5. funding to assist the Cancer Council WA to relocate accommodation services from the Crawford Lodge site at the QEII Medical Centre to the Milroy site in Shenton Park;
 - 32.6. relocation of the Claremont Therapeutic Riding Centre; and
 - 32.7. expansion of facilities at the Wirraka Maya Aboriginal Health Service in South Hedland.
33. In the 2025-26 Budget, the Government is investing a further \$178.4 million in targeted infrastructure initiatives to ensure that the Western Australian health system has the necessary infrastructure to continue to meet demand for services. The major components include:
 - 33.1. \$50 million investment to support State-wide medical equipment and imaging replacement;
 - 33.2. \$25.9 million to continue the replacement of cladding at hospitals across the State;
 - 33.3. \$14.5 million to replace the high-voltage switchgear, chillers and cooling towers across multiple hospitals;
 - 33.4. \$12.3 million, partially funded by Telethon, for the purchase and fit-out of imaging equipment at Perth Children's Hospital; and
 - 33.5. \$9 million for improvement of access and mobility at the QEII Medical Centre site.

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

The Outcomes, Services and Key Performance Information reflects the transfer of the Office of Major Health Infrastructure Delivery to Transport and Major Infrastructure under the Public Sector Reform changes due to take effect on 1 July 2025. As this was a new function of Government as of November 2024, performance information has not been recast.

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 WA Health'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 Goals	Desired Outcomes	Services
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Public hospital-based services that enable effective treatment and restorative health care for Western Australians.	1. Public Hospital Admitted Services 2. Public Hospital Emergency Services 3. Public Hospital Non-Admitted Services 4. Mental Health Services
	Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives.	5. Aged Care, Continuing Care and End-of-Life Care Services 6. Public and Community Health Services 7. Pathology Services 8. Community Dental Health Services 9. Small Rural Hospital Services
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Strategic leadership, planning and support services that enable a safe, high quality and sustainable WA health system.	10. Health System Management - Policy and Corporate Services 11. Health Support Services

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. Public Hospital Admitted Services	5,835,852	5,796,658	6,197,021	6,463,615	6,073,460	6,301,845	6,589,502
2. Public Hospital Emergency Services	1,178,648	1,199,190	1,292,725	1,372,277	1,276,710	1,325,175	1,376,938
3. Public Hospital Non-Admitted Services	1,255,046	1,260,226	1,451,054	1,517,245	1,418,065	1,471,588	1,538,995
4. Mental Health Services	1,062,810	1,139,313	1,228,247	1,274,147	1,267,415	1,309,179	1,356,646
5. Aged Care, Continuing Care and End-of-Life Care Services	475,847	473,452	576,513	512,759	472,790	476,289	491,133
6. Public and Community Health Services	1,399,835	1,388,468	1,533,652	1,451,400	1,478,070	1,489,720	1,533,906
7. Pathology Services	438,158	406,242	417,675	427,987	429,588	448,219	468,570
8. Community Dental Health Services	123,492	135,647	134,016	136,494	141,428	147,681	154,075
9. Small Rural Hospital Services	348,608	353,462	363,604	382,835	338,529	353,416	367,448
10. Health System Management - Policy and Corporate Services	289,358	234,339	285,388	267,084	265,641	266,476	261,672
11. Health Support Services	435,957	413,784	428,849	418,499	359,861	366,579	369,080
Total Cost of Services (a)	12,843,611	12,800,781	13,908,744	14,224,342	13,521,557	13,956,167	14,507,965

(a) Adjusted for the impact of time-limited funding decisions, the Total Cost of Services is projected to increase by 5.9% in the 2025-26 Budget Year.

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24	2024-25	2024-25	2025-26	
	Actual	Budget	Estimated Actual ^(b)	Budget Target	Note
Outcome: Public hospital-based services that enable effective treatment and restorative health care for Western Australians:					
Percentage of elective wait list patients waiting over boundary for reportable procedures: ^{(c)(d)}					
Category 1 over 30 days.....	21.9%	nil	21.7%	nil	
Category 2 over 90 days.....	30.5%	nil	30.7%	nil	
Category 3 over 365 days.....	13.1%	nil	11.8%	nil	
Survival rates for sentinel conditions: ^{(d)(e)(f)(g)}					
Stroke:					
0-49 years	96.2%	≥95.4%	95.4%	≥95.3%	
50-59 years	95.9%	≥94.8%	94.6%	≥94.7%	
60-69 years	94.3%	≥94.5%	94.6%	≥94.3%	
70-79 years	93.1%	≥92.6%	90.3%	≥92.4%	
80+	85.3%	≥87.6%	88.2%	≥87.2%	
Acute Myocardial Infarction:					
0-49 years	98.2%	≥98.9%	99.5%	≥98.9%	
50-59 years	98.9%	≥98.8%	99.2%	≥99.0%	
60-69 years	98.1%	≥98.2%	98.6%	≥98.3%	
70-79 years	96.4%	≥97%	95.2%	≥96.9%	
80+	91.3%	≥93.1%	92.5%	≥93.1%	
Fractured Neck of Femur:					
70-79 years	99%	≥98.8%	98.2%	≥98.9%	
80+	95.9%	≥97.3%	96.2%	≥97%	
Percentage of live-born term infants with an Apgar score of less than 7 at five minutes post-delivery ^{(d)(e)}					
	1.49%	≤1.9%	1.52%	≤1.9%	
Readmissions to acute specialised mental health inpatient services within 28 days of discharge ^{(c)(d)(e)(h)}					
	14%	≤12%	12.6%	≤12%	
Outcome: Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives:					
Percentage of fully immunised children: ^{(e)(i)}					
12 months:					
Aboriginal	85%	≥95%	85.5%	≥95%	1
Non-Aboriginal	92.4%	≥95%	91.6%	≥95%	
2 years:					
Aboriginal	81.9%	≥95%	80.4%	≥95%	
Non-Aboriginal	90.5%	≥95%	89.2%	≥95%	
5 years:					
Aboriginal	93.8%	≥95%	93.3%	≥95%	
Non-Aboriginal	92.8%	≥95%	92.2%	≥95%	
Percentage of eligible school children who are enrolled in the School Dental Service program					
	69.0%	≥78%	70%	≥74%	2
Outcome: Strategic leadership, planning and support services that enable a safe, high quality and sustainable WA health system:					
Percentage of responses from health service providers and Department of Health who are satisfied or highly satisfied with the overall service provided by Health Support Services ⁽ⁱ⁾					
	80%	≥66%	75%	≥75%	3

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

(b) The reported 2024-25 Estimated Actual may be adjusted for Annual Report information finalised after agency Budget Statements were prepared.

(c) Reported by North Metropolitan Health Service (NMHS), South Metropolitan Health Service (SMHS), East Metropolitan Health Service (EMHS), Child and Adolescent Health Service (CAHS) and WA Country Health Service (WACHS).

(d) Data for this indicator includes services delivered through State public hospitals and services contracted from selected private hospitals.

(e) This indicator is reported by calendar year.

(f) The annual Budget Target is the average Western Australian result for five most recent calendar year periods.

(g) Reported by NMHS, SMHS, EMHS and WACHS.

(h) This indicator is reported as a rate of readmissions within 28 days.

(i) This is a State-wide service for Western Australia which is coordinated and reported by the Department of Health.

(j) Reported by Health Support Services.

Explanation of Significant Movements

(Notes)

1. Since 2020 Western Australia has seen a decline in childhood immunisation coverage for many reasons including increased vaccine hesitancy. This trend continues with the percentage of fully immunised children reported declining in the 2024-25 Estimated Actual compared to the 2023-24 Actual across most indicators, except for Aboriginal children aged 12 to 15 months, where it increased by 0.5%.
2. The 2025-26 Budget Target has been revised to 74% to reflect the changing health care access patterns in the wider community.
3. Based on the five-year performance average of 80.9%, the 2025-26 Budget Target for this indicator has been revised to 75%.

Services and Key Efficiency Indicators

1. Public Hospital Admitted Services

The provision of healthcare services to patients in metropolitan and major rural hospitals that meet the criteria for admission and receive treatment and/or care for a period of time, including public patients treated in private facilities under contract to WA Health. Admission to hospital and the treatment provided may include access to acute and/or subacute inpatient services, as well as hospital in the home services. Public Hospital Admitted Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to admitted services. This service does not include any component of Service 4 - Mental Health Services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	5,835,852	5,796,658	6,197,021	6,463,615	1
Less Income	2,275,969	2,332,362	2,456,774	2,686,393	
Net Cost of Service	3,559,883	3,464,296	3,740,247	3,777,222	
Employees (Full-Time Equivalents)	22,929	22,813	24,458	24,882	
Efficiency Indicator					
Average admitted cost per weighted activity unit.....	\$8,242	\$7,899	\$7,964	\$8,183	

Explanation of Significant Movements

(Notes)

1. The movement between the 2024-25 Budget, the 2024-25 Estimated Actual and the 2025-26 Budget Target is primarily due to the Government's additional investment to support expanded health system capacity and address growth in the cost of delivering health services.

2. Public Hospital Emergency Services

The provision of services for the treatment of patients in emergency departments of metropolitan and major rural hospitals, inclusive of public patients treated in private facilities under contract to WA Health. The services provided to patients are specifically designed to provide emergency care, including a range of pre-admission, post-acute and other specialist medical, allied health, nursing and ancillary services. Public Hospital Emergency Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to emergency services. This service does not include any component of Service 4 - Mental Health Services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,178,648	1,199,190	1,292,725	1,372,277	1
Less Income	498,889	505,549	536,993	571,984	
Net Cost of Service	679,759	693,641	755,732	800,293	
Employees (Full-Time Equivalents)	3,528	3,698	3,712	3,773	
Efficiency Indicator					
Average emergency department cost per weighted activity unit	\$7,684	\$7,777	\$8,024	\$8,094	

Explanation of Significant Movements

(Notes)

1. The movement between the 2024-25 Budget, the 2024-25 Estimated Actual and the 2025-26 Budget Target is primarily due to the Government's additional investment to support expanded health system capacity and address growth in the cost of delivering health services.

3. Public Hospital Non-Admitted Services

The provision of metropolitan and major rural hospital services to patients who do not undergo a formal admission process, inclusive of public patients treated by private facilities under contract to WA Health. This service includes services provided to patients in outpatient clinics, community-based clinics or in the home, procedures, medical consultation, allied health or treatment provided by clinical nurse specialists. Public Hospital Non-Admitted Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to non-admitted services. This service does not include any component of Service 4 - Mental Health Services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,255,046	1,260,226	1,451,054	1,517,245	1
Less Income	577,234	566,201	617,106	662,303	
Net Cost of Service	677,812	694,025	833,948	854,942	
Employees (Full-Time Equivalents)	4,744	4,660	5,123	5,174	
Efficiency Indicator					
Average non-admitted cost per weighted activity unit	\$7,129	\$7,903	\$8,645	\$8,328	

Explanation of Significant Movements

(Notes)

1. The movement between the 2024-25 Budget, the 2024-25 Estimated Actual and the 2025-26 Budget Target is primarily due to the Government's additional investment to support expanded health system capacity and address growth in the cost of delivering health services.

4. Mental Health Services

The provision of inpatient services where an admitted patient occupies a bed in a designated mental health facility or a designated mental health unit in a hospital setting; and the provision of non-admitted services inclusive of community and ambulatory specialised mental health programs such as prevention and promotion, community support services, community treatment services, community bed-based services and forensic services. This service includes the provision of State-wide mental health services such as perinatal mental health and eating disorder outreach programs, as well as the provision of assessment, treatment, management, care or rehabilitation of persons experiencing alcohol or other drug use problems or co-occurring health issues. Mental Health Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to mental health or alcohol and drug services. This service includes public patients treated in private facilities under contract to WA Health.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,062,810	1,139,313	1,228,247	1,274,147	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	1,062,810	1,139,313	1,228,247	1,274,147	
Employees (Full-Time Equivalents)	5,202	5,200	5,437	5,491	
Efficiency Indicators					
Average cost per bed-day in specialised mental health inpatient services	\$1,971	\$1,896	\$2,003	\$2,065	
Average cost per treatment day of non-admitted care provided by mental health services	\$654	\$605	\$693	\$724	1

Explanation of Significant Movements

(Notes)

1. The movements between the 2023-24 Actual, the 2024-25 Budget and the 2024-25 Estimated Actual are primarily due to the Government's additional investment to address growth in the cost of delivering mental health services, to increase service capacity, and to fund preventative, recovery and aftercare programs.

5. Aged Care, Continuing Care and End of Life Care Services

The provision of aged and continuing care services and community-based palliative care services. Aged and continuing care services include programs that assess the care needs of older people, provide functional interim care or support for older, frail, aged and younger people with disabilities to continue living independently in the community and maintain independence, inclusive of the services provided by the Western Australian Quadriplegic Centre. Aged and Continuing Care Services is inclusive of community-based palliative care services that are delivered by private facilities under contract to WA Health, which focus on the prevention and relief of suffering, quality of life and the choice of care close to home for patients.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 475,847	\$'000 473,452	\$'000 576,513	\$'000 512,759	1
Less Income	139,037	100,743	154,422	117,597	2
Net Cost of Service	336,810	372,709	422,091	395,162	
Employees (Full-Time Equivalents)	1,247	1,516	1,266	1,331	
Efficiency Indicators					
Average cost of a transition care day provided by contracted non-government organisations/service providers	\$510	\$475	\$540	\$519	3
Average cost per bed-day for specified residential care facilities, flexible care (hostels) and nursing home type residents	\$656	\$475	\$800	\$485	4
Average cost per bed-day for Western Australian Quadriplegic Centre specialist accommodation	\$1,563	\$1,144	\$1,197	\$1,224	5
Average cost per home-based hospital day of care	\$386	\$336	\$340	\$350	
Average cost per home-based occasion of service	\$166	\$165	\$163	\$166	
Average cost per client receiving contracted palliative care services	\$9,306	\$9,302	\$9,756	\$11,773	
Average cost per day of non-acute bed-based continuing support	\$921	\$834	\$854	\$787	
Average cost to support patients who suffer specific chronic illness and other clients who require continuing care	\$19	\$21	\$19	\$19	

Explanation of Significant Movements

(Notes)

1. The movement between the 2023-24 Actual, the 2024-25 Budget and the 2024-25 Estimated Actual is primarily due to the timing of Commonwealth Government's Multi-Purpose Service (MPS) Agreement and Government's additional funding for other specific programs, including the Transition Care Program, Palliative Care and Specialist Cancer Services.
2. The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget and the decrease in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is primarily due to the timing of Commonwealth Government funding allocations for Aged Assessment Care Program and Multi-Purpose Services.
3. The increase in the 2024-25 Estimated Actual compared to the 2023-24 Actual and the 2024-25 Budget is primarily due to additional investment in the Transitional Care Program.
4. The movements between the 2023-24 Actual, the 2024-25 Budget and the 2024-25 Estimated Actual is primarily due to timing of funding from the Commonwealth Government's MPS Agreement.
5. Variances between the 2023-24 Actual, the 2024-25 Budget, and the 2024-25 Estimated Actuals reflect increasing utilisation of the service over this period.

6. Public and Community Health Services

The provision of healthcare services and programs delivered to increase optimal health and wellbeing, encourage healthy lifestyles, reduce the onset of disease and disability, reduce the risk of long-term illness as well as detect, protect and monitor the incidence of disease in the population. Public and Community Health Services includes public health programs, Aboriginal health programs, disaster management, environmental health, the provision of grants to non-government organisations for public and community health purposes, emergency road and air ambulance services, services to assist rural-based patients travel to receive care, and State-wide pathology services provided to external Western Australian agencies.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,399,835	1,388,468	1,533,652	1,451,400	1
Less Income	201,177	181,502	223,403	212,750	1
Net Cost of Service	1,198,658	1,206,966	1,310,249	1,238,650	
Employees (Full-Time Equivalents)	3,637	3,930	3,856	3,891	
Efficiency Indicators					
Average cost per person of delivering population health programs by population health units	\$137	\$147	\$149	\$145	
Cost per person of providing preventive interventions, health promotion and health protection activities that reduce the incidence of disease or injury	\$79	\$58	\$75	\$70	1
Average cost per breast screening	\$183	\$160	\$167	\$176	2
Cost per trip for road-based patient transport services, based on the total accrued costs of these services for the total number of trips	\$724	\$659	\$712	\$659	
Cost per trip of patient emergency air-based transport, based on the total accrued costs of these services for the total number of trips	\$8,740	\$7,781	\$10,134	\$10,354	3
Average cost per trip of Patient Assisted Travel Scheme	\$655	\$558	\$553	\$535	4

Explanation of Significant Movements

(Notes)

1. The variances between the 2024-25 Budget, the 2024-25 Estimated Actual and the 2025-26 Budget Target are primarily due to the timing of funding allocations for specific Commonwealth Government-funded programs.
2. The variances between the 2023-24 Actual, the 2024-25 Budget, and the 2024-25 Estimated Actual reflect expanded eligibility for breast screening services.
3. The variances between the 2023-24 Actual, the 2024-25 Budget, and the 2024-25 Estimated Actual reflect revised cost and forecasted activity for emergency air transport associated under the new Royal Flying Doctor Service contract.
4. The decrease in the 2024-25 Estimated Actual compared to the 2023-24 Actual is primarily due to increased utilisation of the Patient Assisted Travel Scheme.

7. Pathology Services

The provision of State-wide external diagnostic services across the full range of pathology disciplines, inclusive of forensic biology and pathology services to other government agencies and services provided to the public by PathWest. This service also includes the operational costs of PathWest in delivering services to both Health Service Providers and the public.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 438,158	\$'000 406,242	\$'000 417,675	\$'000 427,987	
Less Income	64,919	59,489	58,298	66,680	1
Net Cost of Service	373,239	346,753	359,377	361,307	
Employees (Full-Time Equivalents)	2,011	2,007	2,091	2,106	
Efficiency Indicator					
Average cost of pathology services per test panel	\$29	\$23	\$24	\$24	

Explanation of Significant Movements

(Notes)

1. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual primarily reflects lower revenue from both the Commonwealth Government and patient contributions. The increase in the 2025-26 Budget is due to anticipated growth in revenue from pathology services provided to private patients and the non-government sector.

8. Community Dental Health Services

Community Dental Health Services include the school dental service (providing dental health assessment and treatment for school children), the adult dental service for financially, socially and/or geographically disadvantaged people and Aboriginal people; additional and specialist dental, and oral health care provided by the Oral Health Centre of Western Australia to holders of a Health Care Card. Services are provided through government-funded dental clinics, itinerant services and private dental practitioners participating in the metropolitan, country and orthodontic patient dental subsidy schemes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 123,492	\$'000 135,647	\$'000 134,016	\$'000 136,494	
Less Income	25,861	23,068	18,905	12,058	1
Net Cost of Service	97,631	112,579	115,111	124,436	
Employees (Full-Time Equivalents)	643	647	647	651	
Efficiency Indicators					
Average cost per patient visit of WA Health-provided dental health programs for:					
School children	\$320	\$261	\$335	\$377	2
Socioeconomically disadvantaged adults	\$424	\$343	\$380	\$340	2

Explanation of Significant Movements

(Notes)

1. The decrease between the 2024-25 Estimated Actual and the 2025-26 Budget Target is primarily due to the timing of Commonwealth Government funding and recoveries associated with delivery of dental services.
2. The variances between the 2023-24 Actual, the 2024-25 Budget, the 2024-25 Estimated Actual are partly due to workforce recruitment challenges.

9. Small Rural Hospital Services

Provides emergency care and limited acute medical/minor surgical services in locations 'close to home' for country residents/visitors, by small and rural hospitals classified as block funded, including community care services aligning to local community needs.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	348,608	353,462	363,604	382,835	
Less Income	134,668	139,158	136,647	148,645	
Net Cost of Service	213,940	214,304	226,957	234,190	
Employees (Full-Time Equivalents)	1,383	1,433	1,388	1,402	
Efficiency Indicators					
Average cost per rural and remote population (selected small rural hospitals)	\$566	\$578	\$573	\$604	

10. Health System Management - Policy and Corporate Services

The provision of strategic leadership, policy and planning services, system performance management and purchasing linked to the State-wide planning, budgeting and regulation processes. Health System Management - Policy and Corporate Services includes corporate services inclusive of statutory financial reporting requirements, overseeing, monitoring and promoting improvements in the safety and quality of health services and system-wide infrastructure and asset management services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	289,358	234,339	285,388	267,084	1
Less Income	58,513	36,995	55,090	64,025	
Net Cost of Service	230,845	197,344	230,298	203,059	
Employees (Full-Time Equivalents)	1,066	1,081	1,125	1,114	
Efficiency Indicators					
Average cost of public health regulatory services per head of population	\$6	\$8	\$5	\$5	
Average cost for the Department of Health to undertake system manager functions per Health Service Provider full-time equivalent	\$6,360	\$4,516	\$5,687	\$5,061	1

Explanation of Significant Movements

(Notes)

1. The variances between the 2024-25 Budget and the 2024-25 Estimated Actual, and associated efficiency indicators are primarily due to the timing for specific projects including Commonwealth Government-funded programs.

11. Health Support Services

The provision of purchased health support services to WA Health entities inclusive of corporate recruitment and appointment, employee data management, payroll services, workers compensation calculation and payments and processing of termination and severance payments. Health Support Services includes finance and business systems services, ICT services, workforce services, project management of system wide projects and programs and the management of the supply chain and whole-of-health contracts.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	435,957	413,784	428,849	418,499	
Less Income	1,225	1,251	1,284	1,090	1
Net Cost of Service	434,732	412,533	427,565	417,409	
Employees (Full-Time Equivalents)	1,404	1,407	1,501	1,501	
Efficiency Indicators					
Average cost of accounts payable services per transaction	\$6	\$6	\$6	\$6	
Average cost of employee and payroll services to Health Support Services' clients	\$1,225	\$1,863	\$1,778	\$1,365	2
Average cost of procurement and supply services by purchasing transaction ...	\$108	\$41	\$56	\$43	3
Average cost of providing end-to-end ICT shared services to Health Support Services' clients	\$5,254	\$5,479	\$5,293	\$5,385	

Explanation of Significant Movements

(Notes)

1. The variance in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is reflecting revised revenue settings, including the impact of direct grants and subsidies.
2. The variance in the 2024-25 Estimated Actual to the 2025-26 Budget Target is primarily due to timing of expenditure associated with specific projects.
3. The variance in the 2024-25 Estimated Actual to the 2025-26 Budget Target reflects the time-limited investment in supply chain operations while a systemwide strategy is being developed.

Asset Investment Program

1. WA Health has an Asset Investment Program worth \$6.4 billion. There are an unprecedented number of major projects underway across the State. A total of \$3.2 billion is currently committed over the forward estimates period, encompassing a mixture of new asset investments, improvements and expansions of existing assets, and planning for future projects.

	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							
Equipment							
Australian Standard 5369 Reprocessing of Reusable Medical Devices	7,584	2,534	-	5,050	-	-	-
Cockburn Health Facility	964	634	55	330	-	-	-
Installation of Automated Sprinkler Systems at the Rockingham Peel Region	66	33	33	33	-	-	-
Medical Equipment and Imaging Replacement Program ...	748,818	655,816	56,564	40,682	52,320	-	-
Nurse Call Systems Replacement Program	2,380	1,000	1,000	1,380	-	-	-
Replacement of Biplanar Digital Angiography Units	3,794	297	75	75	1,717	1,705	-
Sir Charles Gairdner Hospital Computerised Tomography Scanner	12,862	1,384	972	5,410	6,068	-	-
State-wide 24/7 Telestroke Service	2,352	152	119	1,700	500	-	-
Hospitals, Health Centres and Community Facilities							
Albany General Dental Clinic	10,490	200	49	8,322	1,968	-	-
Albany Health Campus Carpark	2,125	2,025	1,958	100	-	-	-
Anti-Ligature Remediation Program - State-wide	27,549	1,244	1,244	16,211	10,094	-	-
Armadale Mental Health Emergency Centre	15,643	1,236	471	2,719	11,688	-	-
Bentley Health Service							
Secure Extended Care Unit	56,355	4,680	3,600	4,100	22,600	24,900	75
Surgicentre	166,684	1,882	1,882	18,700	25,000	31,902	89,200
Bunbury BreastScreen WA Clinic Relocation	985	801	801	184	-	-	-
Bunbury Hospital Redevelopment	471,487	67,311	44,350	134,111	215,662	53,494	909
Busseton Health Campus	114,759	113,043	58	1,716	-	-	-
Byford Health Hub	41,372	3,061	2,532	14,239	17,244	6,000	828
Child and Adolescent Health Service - Children's Hospice WA							
Hospice WA	1,870	13	13	1,657	200	-	-
Cladding							
Fiona Stanley Hospital	15,621	5,610	3,546	6,580	3,431	-	-
QEII Medical Centre	19,759	4,661	4,000	12,500	2,598	-	-
Critical Staff Accommodation Upgrade Program	20,857	16,508	6,761	4,349	-	-	-
East Metropolitan Health Service							
Anti-Ligature Remediation Program	4,541	2,587	2,000	1,859	95	-	-
Fire Safety Upgrades	6,925	5,189	800	1,262	150	324	-
Medical Respite Centre	1,462	1,214	1,214	248	-	-	-
Fiona Stanley Hospital - Critical Works	3,161	2,622	998	539	-	-	-
Fremantle Hospital - Safety, Fire Compliance and Critical Electrical Infrastructure							
Critical Electrical Infrastructure	21,523	211	211	9,814	10,692	806	-
Fremantle Mental Health Beds	64,752	48,636	32,021	16,116	-	-	-
Geraldton Health Campus Redevelopment	190,199	77,712	58,011	103,837	7,192	1,458	-
Geraldton Hospital Co-Location	2,000	505	50	50	1,445	-	-
Hedland Health Campus MRI	14,875	830	830	7,299	6,746	-	-
Joondalup Health Campus Development Stage 2	296,613	268,992	61,656	27,621	-	-	-
King Edward Memorial Hospital Critical Infrastructure	33,849	24,025	5,500	8,000	1,824	-	-
Laverton Hospital	62,374	12,150	12,000	49,731	493	-	-
Meekatharra Hospital	48,987	1,363	500	500	12,000	35,124	-
Mental Health Works at Regional Hospitals	2,600	2,043	548	557	-	-	-
Minor Building Works Program	205,119	181,633	20,163	23,486	-	-	-
New Women and Babies Hospital Project	1,781,937	29,349	13,957	136,136	151,674	547,617	159,058
Newman Health Service Redevelopment Project	62,920	61,898	4,900	1,022	-	-	-
North Metropolitan Health Service							
Early Childhood Dental Program	3,976	1,503	1,503	2,473	-	-	-
Fit-Out Mental Health Hubs	6,315	4,967	3,990	1,348	-	-	-
Peel Health Campus							
Expansion of ED	3,680	3,591	2	89	-	-	-
Redevelopment	142,948	25,931	15,212	23,596	61,323	10,791	21,307
Transition Cost	1,654	654	149	500	500	-	-
Perth Children's Hospital							
Theatre Shell Fit-Out	3,745	3,260	2,120	485	-	-	-
Ward 5A Reconfiguration	21,358	4,720	4,137	8,971	7,422	245	-
Perth Health Innovation Hub	14,556	2,310	2,310	12,236	10	-	-
Primary Health Centres Demonstration Program	31,612	27,224	250	3,000	1,388	-	-
Remote Indigenous Health	23,775	23,588	20	187	-	-	-
Renal Dialysis and Support Services	49,204	34,352	485	10,852	4,000	-	-
Renal Dialysis Centre in Halls Creek	25,020	1,765	1,566	1,770	8,230	13,255	-

	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
Rockingham Mental Health Emergency Centre	18,869	114	114	2,045	9,545	7,165	-
Royal Perth Hospital							
A Block Window Replacement	1,500	380	380	1,120	-	-	-
Aseptic Unit	8,967	7,954	320	1,013	-	-	-
Fire Safety Upgrades	9,588	5,631	300	500	1,000	1,000	1,457
High Voltage Switchgear	3,000	1,190	1,190	1,810	-	-	-
Royal Perth Hospital ICU	24,765	24,086	166	679	-	-	-
Sarich Neuroscience Research Institute Centre	35,210	34,497	100	713	-	-	-
Silverchain Transition of Rural and Remote Health Services	3,990	3,190	3,190	800	-	-	-
Sir Charles Gairdner Hospital							
Emergency Department Upgrade and Behavioural Assessment Urgent Care Centre	48,922	9,305	6,453	24,500	13,500	1,617	-
Sir Charles Gairdner Hospital ICU	31,914	4,654	2,015	16,694	9,985	581	-
Image Guided Theatre	12,034	1,567	275	10,467	-	-	-
Redevelopment of the Watling Walk Retail Precinct	1,139	1,113	-	26	-	-	-
Refurbishment Works for Biplanar Units	7,543	1,836	776	2,078	2,545	1,084	-
Step Up/Step Down (SUSD) Facilities							
SUSD Broome	10,890	1,890	1,890	9,000	-	-	-
SUSD Karratha	19,674	4,872	4,872	13,931	671	200	-
SUSD Metropolitan Youth	6,088	800	800	3,000	2,288	-	-
SUSD South Hedland	10,159	5,080	5,080	4,200	679	200	-
St John of God Midland - Mental Health Emergency Centre	6,021	935	-	5,086	-	-	-
Tom Price Hospital Redevelopment	32,745	374	14	5,679	26,692	-	-
WA Country Health Service - Mental Health Facility Improvements	2,743	801	801	1,870	72	-	-
Information and Communication Equipment and Infrastructure							
Critical Health ICT Infrastructure Program	53,610	34,283	26,838	17,394	1,887	46	-
Cyber Security Program	4,969	3,696	2,024	1,273	-	-	-
East Metropolitan Health Service - Health in a Virtual Environment	9,730	7,402	632	2,328	-	-	-
Electronic Medical Record Program	221,780	100,261	80,917	75,078	46,441	-	-
Human Resource Management Information System	235,588	198,624	77,981	36,964	-	-	-
Outpatient Reform - Smart Referrals	4,372	286	286	2,049	2,037	-	-
Replacement of Medical Imaging System Picture Archiving and Communication System - Radiology Information System	36,283	34,834	59	725	724	-	-
State Health Operations Centre	22,046	17,746	16,965	2,000	2,300	-	-
WA Country Health Service - Picture Archiving and Communication System Regional Resource Centre	5,886	4,299	108	637	950	-	-
COMPLETED WORKS							
Equipment							
Albany Radiation Oncology	13,125	13,125	1,038	-	-	-	-
Automated Controlled Substance Storage	794	794	226	-	-	-	-
Country Ambulance Initiatives	1,500	1,500	17	-	-	-	-
COVID-19 Medical Equipment	48,182	48,182	47	-	-	-	-
Emergency Capital Works	7,078	7,078	95	-	-	-	-
Royal Perth Hospital Chiller	881	881	881	-	-	-	-
Hospitals, Health Centres and Community Facilities							
Bentley Health Service							
Redevelopment	7,242	7,242	297	-	-	-	-
Remediation of Immediate Ligature Point Risks	3,898	3,898	865	-	-	-	-
Carnarvon Aged and Palliative Care Facility	17,413	17,413	1,528	-	-	-	-
Child and Adolescent Health Service - Community Health Hub - Murdoch	2,389	2,389	1,351	-	-	-	-
Collie Hospital Upgrade	14,740	14,740	1,038	-	-	-	-
Harvey Health Campus Redevelopment	12,252	12,252	447	-	-	-	-
Integrated Older Adults Model of Care	59	59	59	-	-	-	-
Mental Health Observation Area	12,031	12,031	6	-	-	-	-
North Metropolitan Health Service							
Criminal Law (Mental Impairment) Reforms - Interim Accommodation	435	435	435	-	-	-	-
Critical Infrastructure Project	1,513	1,513	2	-	-	-	-
PathWest - Laboratory Equipment and Asset Replacement/Maintenance	3,540	3,540	574	-	-	-	-
Peel Health Campus - Development Stage 1	1,953	1,953	4	-	-	-	-
Perth Children's Hospital - Two COVID-19 ICU Beds	421	421	143	-	-	-	-
Pilbara Renal Service	2,230	2,230	2,230	-	-	-	-
Refurbishment of TT Block at QEII Medical Centre	697	697	9	-	-	-	-
Royal Perth Hospital - Refurbishment of Ward 2K	6,992	6,992	6,188	-	-	-	-
Sir Charles Gairdner Hospital - GMP Laboratories and Cyclotron	36,012	36,012	4,041	-	-	-	-

	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
Special Needs Dental Clinic Relocation.....	6,110	6,110	5,582	-	-	-	-
Voluntary Assisted Dying.....	95	95	95	-	-	-	-
WA Hospitals Centre Pharmaceutical Manufacturing Facility.....	5,041	5,041	40	-	-	-	-
Information and Communication Equipment and Infrastructure							
Fiona Stanley Hospital							
ICT Capital Replacement.....	36,937	36,937	453	-	-	-	-
ICT Pharmacy Automation.....	7,290	7,290	2	-	-	-	-
Picture Archiving and Communication System - Regional Information System - AGFA Remediation	6,341	6,341	4	-	-	-	-
Royal Perth Hospital Innovation Hub - Synapse.....	2,757	2,757	1,578	-	-	-	-
South Emergency Care Navigation Centre.....	102	102	102	-	-	-	-
NEW WORKS							
Election Commitments							
Albany Health Campus Expansion.....	1,000	-	-	1,000	-	-	-
Claremont Therapeutic Riding Centre.....	10,629	-	-	4,140	6,489	-	-
Geraldton Radiation Oncology	10,000	-	-	1,000	-	9,000	-
Kalbarri Health Centre Air-Conditioning Upgrade.....	1,000	-	-	-	1,000	-	-
Kalgoorlie Health Campus Master Planning.....	1,000	-	-	1,000	-	-	-
Renal Dialysis Package - Karratha and Geraldton	1,000	-	-	1,000	-	-	-
Royal Perth Hospital ED Expansion.....	5,000	-	-	5,000	-	-	-
Sexual Health Quarters Day Procedure Centre at Cockburn.....	1,305	-	-	-	1,305	-	-
St John of God Midland ED Expansion	5,000	-	-	5,000	-	-	-
Other New Works							
Equipment							
Perth Children's Hospital							
Gait Laboratory Fit-Out	560	-	-	-	560	-	-
MRI and Fit-Out	4,832	-	-	1,692	2,560	580	-
PET CT Scanner and Fit-Out.....	6,874	-	-	2,692	3,859	323	-
Hospitals, Health Centres and Community Facilities							
Cladding							
Fiona Stanley Hospital - Building B.....	33,300	-	-	12,500	7,500	11,000	2,300
State-wide.....	28,130	-	-	2,990	15,689	9,451	-
East Metropolitan Health Service							
Electrical Plant Replacement Program	6,519	-	-	913	5,577	29	-
Mechanical Plant Replacement Program.....	7,947	-	-	1,232	6,675	40	-
Graylands Reconfiguration and Forensics Project.....	186,212	-	-	72,484	50,923	30,000	32,805
QElI Medical Centre Access and Transport Planning.....	8,950	-	-	7,350	1,600	-	-
St John of God Midland							
Public Hospital Expansion.....	80,009	-	-	2,191	77,818	-	-
Master Planning Project.....	2,500	-	-	2,500	-	-	-
Total Cost of Asset Investment Program	6,427,898	2,510,699	641,109	1,102,075	949,145	799,937	307,939
FUNDED BY							
Capital Appropriation.....			331,749	527,493	337,583	73,671	28,053
Commonwealth Grants.....			7,700	45,300	17,450	24,450	-
Funding included in Department of Treasury and Finance - Administered Item.....			24,295	144,348	233,505	91,940	118,637
Internal Funds and Balances.....			20,348	62,714	62,200	3,324	24,750
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			3,243	14,124	10,692	806	-
Digital Capability Fund.....			159,874	97,944	50,365	46	-
New Women and Babies Hospital Account			15,229	136,136	147,971	570,176	136,499
Royalties for Regions Fund			59,464	67,534	69,428	35,524	-
Other Grants and Subsidies			19,207	6,482	19,951	-	-
Total Funding.....			641,109	1,102,075	949,145	799,937	307,939

Financial Statements

The financial data reflects the transfer of the Office of Major Health Infrastructure Delivery to Transport and Major Infrastructure under the Public Sector Reform changes due to take effect on 1 July 2025. As this was a new function of Government as of November 2024, financial information has not been recast.

Income Statement

Expenses

1. The Total Cost of Services increased by \$1.1 billion (8.7%) between the 2024-25 Budget and the 2024-25 Estimated Actual, which is largely attributable to growth in hospital service delivery and associated operational expenditure.
2. The Total Cost of Services is projected to increase by \$316 million (2.3%) between the 2024-25 Estimated Actual and the 2025-26 Budget Year. Adjusted for the impact of time-limited funding decisions, the Total Cost of Services is projected to increase by 5.9% in the 2025-26 Budget Year, which is largely attributed to growth in hospital service delivery.

Statement of Financial Position

3. The estimated total equity increased by \$118 million (0.8%) from the 2024-25 Budget to the 2024-25 Estimated Actual. This is mainly attributed to appreciation in the value of land and buildings held by WA Health and revised timing for the delivery of capital programs.
4. The estimated total equity is expected to increase by \$1.1 billion (7.3%) between the 2024-25 Estimated Actual and the 2025-26 Budget Year, mainly attributable to increased drawdown to support the major infrastructure projects and timing of programs currently in progress.

Statement of Cashflows

5. The increase of \$20 million between the 2024-25 Budget and 2024-25 Estimated Actual cash assets at the end of the reporting period is mainly due to timing of operational expenditure.

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)	7,373,067	7,242,370	7,987,011	8,351,326	7,940,152	8,200,767	8,548,799
Grants and subsidies ^(c)	185,020	100,301	134,622	105,012	133,841	132,478	124,609
Supplies and services	1,304,761	1,155,350	1,260,809	1,195,415	1,164,991	1,223,458	1,250,619
Accommodation	167,775	91,056	91,986	92,962	88,856	90,089	94,918
Depreciation and amortisation	446,415	438,228	439,545	453,614	429,484	428,597	428,597
Direct patient support costs	1,371,793	1,371,871	1,436,594	1,453,839	1,406,582	1,457,951	1,522,218
Indirect patient support costs	334,650	326,353	343,023	359,209	327,598	341,189	358,389
Visiting medical practitioner costs	185,557	183,139	188,372	195,329	189,851	196,857	206,400
Private sector contract costs	987,446	1,200,523	1,290,657	1,269,303	1,225,270	1,251,845	1,315,092
Finance and interest costs	5,946	3,432	3,560	3,020	2,925	2,896	2,896
Other expenses	481,181	688,158	732,565	745,313	612,007	630,040	655,428
TOTAL COST OF SERVICES	12,843,611	12,800,781	13,908,744	14,224,342	13,521,557	13,956,167	14,507,965
Income							
Sale of goods and services	378,535	359,042	434,747	467,297	425,431	439,044	451,520
Grants and subsidies	268,431	194,525	329,475	241,218	210,063	193,398	151,428
National Health Reform Agreement	2,740,238	2,846,009	2,889,299	3,238,790	3,284,591	3,524,364	3,753,448
Other revenue	518,313	495,808	539,888	530,707	551,377	572,958	587,976
Resources received free of charge - Commonwealth	71,975	50,934	65,513	65,513	65,513	65,513	65,513
Total Income	3,977,492	3,946,318	4,258,922	4,543,525	4,536,975	4,795,277	5,009,885
NET COST OF SERVICES	8,866,119	8,854,463	9,649,822	9,680,817	8,984,582	9,160,890	9,498,080
INCOME FROM GOVERNMENT							
Service appropriations	7,269,485	7,421,344	8,131,195	8,142,571	7,429,071	7,568,567	7,843,058
Resources received free of charge	3,926	6,888	6,888	6,888	6,888	6,888	6,888
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	8,154	3,243	14,124	10,692	806	-
Royalties for Regions Fund							
Regional Community Services Fund	103,490	98,086	101,318	112,981	107,546	99,649	99,706
Regional Infrastructure and Headworks Fund	21,259	20,509	23,281	20,509	20,509	20,509	20,509
Other appropriations	14,599	27,826	26,092	12,266	12,279	12,279	12,279
Service Delivery Agreement	1,024,312	1,085,985	1,165,817	1,235,005	1,233,620	1,276,330	1,323,819
Other revenues	177,689	156,802	168,494	162,796	183,442	182,616	182,616
TOTAL INCOME FROM GOVERNMENT	8,614,760	8,825,594	9,626,328	9,707,140	9,004,047	9,167,644	9,488,875
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(251,359)	(28,869)	(23,494)	26,323	19,465	6,754	(9,205)

(a) Full audited financial statements are published in WA Health's Annual Report.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 47,794, 50,604 and 51,316 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES (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	\$'000	\$'000	\$'000	\$'000	\$'000
Aged and Continuing Care Services	19,610	7,059	7,501	7,555	9,629	9,531	8,965
Community Dental Health Services	1,121	547	552	552	703	696	655
Health Support Services	2,667	2,002	2,019	2,018	2,572	2,546	2,395
Health System Management - Policy and Corporate Services ^(b)	36,826	25,142	57,088	35,175	44,832	44,375	41,739
Mental Health Services	65	455	1,785	2,818	3,592	3,555	3,344
Public and Community Health Services ^(c)	119,080	63,191	63,756	55,039	70,149	69,435	65,310
Public Hospital Admitted Services	5,099	705	711	710	905	896	843
Public Hospital Emergency Services	179	375	378	378	481	476	448
Public Hospital Non-Admitted Services	224	97	98	98	125	124	116
Small Rural Hospital Services	149	728	734	669	853	844	794
TOTAL	185,020	100,301	134,622	105,012	133,841	132,478	124,609

- (a) The 2025-26 Budget and outyears have been projected based on a proportional approach in line with historical actuals. These figures are indicative only, noting that health service providers have discretion in determining final allocations for future periods.
- (b) The variance between the 2023-24 Actual compared to the 2024-25 Budget and 2024-25 Estimated Actual is primarily due to final adjustment under the National Partnership Agreement of COVID-19 Response and timing of FHRI grant payments.
- (c) The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget is primarily driven by the re-cash flowing of FHRI grant allocations.

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.....	381,292	307,560	446,037	378,287	314,036	306,946	277,944
Restricted cash.....	505,455	460,729	479,319	472,204	460,984	458,365	458,365
Receivables.....	353,171	307,886	353,229	353,229	353,229	353,229	353,229
Other.....	201,756	217,738	201,925	201,925	201,925	201,925	201,925
Total current assets.....	1,441,674	1,293,913	1,480,510	1,405,645	1,330,174	1,320,465	1,291,463
NON-CURRENT ASSETS							
Holding Account receivables.....	5,626,093	6,060,825	6,060,825	6,510,770	6,936,758	7,361,859	7,786,960
Property, plant and equipment.....	9,007,889	9,180,025	9,243,176	9,863,242	10,320,136	10,550,863	10,289,592
Receivables.....	167,416	-	167,923	167,923	167,923	167,923	167,923
Intangibles.....	386,461	302,801	384,656	418,396	484,451	626,304	768,157
Restricted cash ^(b)	-	138,815	-	21,477	42,954	64,431	85,908
Other.....	35,978	41,170	41,884	50,471	61,115	73,807	86,499
Total non-current assets.....	15,223,837	15,723,636	15,898,464	17,032,279	18,013,337	18,845,187	19,185,039
TOTAL ASSETS.....	16,665,511	17,017,549	17,378,974	18,437,924	19,343,511	20,165,652	20,476,502
CURRENT LIABILITIES							
Employee provisions.....	1,660,474	1,495,558	1,662,712	1,683,223	1,704,700	1,726,177	1,747,654
Payables.....	678,533	597,479	678,533	678,533	678,533	678,533	678,533
Borrowings and leases.....	34,279	25,207	31,065	33,929	36,793	39,746	42,699
Other.....	101,407	104,606	97,537	93,667	89,797	85,927	82,057
Total current liabilities.....	2,474,693	2,222,850	2,469,847	2,489,352	2,509,823	2,530,383	2,550,943
NON-CURRENT LIABILITIES							
Employee provisions.....	307,827	292,738	308,460	308,460	308,460	308,460	308,460
Borrowings and leases.....	95,363	112,737	93,191	74,913	59,604	44,151	28,698
Other.....	14,931	14,931	14,931	14,931	14,931	14,931	14,931
Total non-current liabilities.....	418,121	420,406	416,582	398,304	382,995	367,542	352,089
TOTAL LIABILITIES.....	2,892,814	2,643,256	2,886,429	2,887,656	2,892,818	2,897,925	2,903,032
EQUITY							
Contributed equity.....	9,311,991	10,299,687	10,055,333	11,086,733	11,967,693	12,777,973	13,092,921
Accumulated surplus/(deficit).....	(258,022)	(186,602)	(281,516)	(255,193)	(235,728)	(228,974)	(238,179)
Reserves.....	4,718,728	4,261,208	4,718,728	4,718,728	4,718,728	4,718,728	4,718,728
Total equity.....	13,772,697	14,374,293	14,492,545	15,550,268	16,450,693	17,267,727	17,573,470
TOTAL LIABILITIES AND EQUITY.....	16,665,511	17,017,549	17,378,974	18,437,924	19,343,511	20,165,652	20,476,502

(a) Full audited financial statements are published in WA Health'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			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	6,838,722	6,986,612	7,696,463	7,692,626	7,003,083	7,143,466	7,417,957
Capital appropriation.....	270,073	478,410	420,228	553,737	360,858	97,001	51,383
Administered equity contribution.....	-	67,165	24,295	144,348	233,505	91,940	118,637
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	8,154	3,243	14,124	10,692	806	-
Digital Capability Fund	99,146	252,858	212,593	129,645	69,198	15,639	8,429
New Women and Babies Hospital Account.....	13,400	50,689	15,229	136,136	147,971	570,176	136,499
Royalties for Regions Fund							
Regional Community Services Fund	103,490	98,086	101,318	112,981	107,546	99,649	99,706
Regional Infrastructure and Headworks							
Fund	41,736	84,602	82,745	88,043	89,937	56,033	20,509
Service Delivery Agreement	1,024,312	1,085,985	1,165,817	1,235,004	1,233,620	1,276,330	1,323,819
Other.....	177,186	156,802	168,494	162,796	183,442	182,616	182,616
Administered appropriations	14,599	27,826	26,092	12,266	12,279	12,279	12,279
Net cash provided by Government	8,582,664	9,297,189	9,916,517	10,281,706	9,452,131	9,545,935	9,371,834
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(7,193,064)	(7,242,371)	(7,984,182)	(8,329,850)	(7,918,676)	(8,179,291)	(8,527,323)
Grants and subsidies	(185,020)	(100,301)	(134,622)	(105,012)	(133,841)	(132,478)	(124,609)
Supplies and services	(1,200,033)	(1,139,454)	(1,244,913)	(1,179,310)	(1,148,674)	(1,198,916)	(1,226,077)
Accommodation.....	(167,775)	(91,071)	(92,001)	(92,976)	(88,871)	(90,104)	(94,933)
Direct patient support costs	(1,274,475)	(1,323,837)	(1,373,981)	(1,391,633)	(1,344,876)	(1,396,245)	(1,460,512)
Indirect patient support costs	(334,624)	(326,323)	(342,993)	(359,179)	(327,568)	(341,159)	(358,359)
Visiting medical practitioner costs.....	(185,557)	(183,144)	(188,377)	(195,334)	(189,856)	(196,862)	(206,405)
Private sector contract costs.....	(987,446)	(1,200,461)	(1,290,595)	(1,269,241)	(1,225,207)	(1,259,797)	(1,323,044)
GST payments.....	(538,347)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)
Finance and interest costs.....	(5,946)	(3,432)	(3,560)	(3,020)	(2,925)	(2,896)	(2,896)
Other payments	(566,541)	(694,337)	(738,701)	(751,294)	(617,701)	(635,944)	(661,332)
Receipts ^(b)							
Grants and subsidies	343,281	194,525	329,475	241,218	210,063	193,398	151,428
National Health Reform Agreement	2,740,238	2,846,009	2,889,299	3,238,790	3,284,591	3,524,364	3,753,448
Sale of goods and services.....	343,057	359,042	434,747	467,297	425,431	439,044	451,520
Recoveries receipts	420,097	409,698	443,609	442,104	460,304	479,307	491,353
GST receipts.....	534,457	282,117	282,117	282,117	282,117	282,117	282,117
Other receipts	93,315	80,636	90,805	83,129	85,599	88,177	91,149
Net cash from operating activities	(8,164,383)	(8,414,821)	(9,205,990)	(9,204,311)	(8,532,207)	(8,709,402)	(9,046,592)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(342,260)	(864,178)	(641,109)	(1,102,075)	(949,145)	(799,937)	(307,939)
Net cash from investing activities	(342,260)	(864,178)	(641,109)	(1,102,075)	(949,145)	(799,937)	(307,939)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(54,785)	(29,552)	(30,809)	(27,742)	(24,773)	(24,828)	(24,828)
Other payments	(28,601)	-	-	-	-	-	-
Net cash from financing activities	(83,386)	(29,552)	(30,809)	(27,742)	(24,773)	(24,828)	(24,828)
NET INCREASE/(DECREASE) IN CASH HELD.....	(7,365)	(11,362)	38,609	(52,422)	(53,994)	11,768	(7,525)
Cash assets at the beginning of the reporting period	1,028,910	916,932	886,747	925,356	871,968	817,974	829,742
Net cash transferred to/from other agencies	(134,798)	-	-	(966)	-	-	-
Cash assets at the end of the reporting period	886,747	905,570	925,356	871,968	817,974	829,742	822,217

(a) Full audited financial statements are published in WA Health'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 WA Health. 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)(b)

	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
Grants and Subsidies							
Commonwealth Grants	229,056	133,983	248,159	151,427	135,120	131,406	113,886
National Health Reform Agreement							
National Health Reform Agreement	2,740,238	2,846,009	2,889,299	3,238,790	3,284,591	3,524,364	3,753,448
GST Receipts							
GST Input Credits	79,284	92,984	72,132	87,481	106,135	128,767	156,224
GST Receipts on Sales	1,630	734	1,527	536	488	445	405
Other Receipts							
Proceeds from Services Provided by Environmental Health Services	3,936	3,795	3,836	3,938	3,998	3,998	4,017
Proceeds from Services Provided by Miscellaneous Services	26,808	19,348	24,168	23,172	24,217	23,587	22,742
TOTAL	3,080,952	3,096,853	3,239,121	3,505,344	3,554,549	3,812,567	4,050,722

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

(b) Includes only those cash receipts that can be retained by the Department of Health under the *Financial Management Act 2006*, and excludes all other receipts, such as revenue that can be retained by health service providers under other Acts of Parliament.

Agency Special Purpose Account Details**STATE POOL SPECIAL PURPOSE ACCOUNT**

Account Purpose: The State Pool Special Purpose Account provides a mechanism to receive Commonwealth funding for State hospitals and State funding for activity-based hospital services, as required under the National Health Reform Agreement.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year ^(a) \$'000
Opening Balance	-	-	-	-
Receipts:				
State Contribution (WA Health)	3,651,859	3,495,570	4,274,482	4,896,740
State Contribution (Mental Health Commission)	326,153	276,754	315,382	546,404
Commonwealth Contribution	3,111,602	3,237,127	3,252,293	3,621,798
Cross Border Deposits	17,274	17,267	21,869	-
	7,106,888	7,026,718	7,864,026	9,064,942
Payments:				
Payment to Providers	6,666,113	6,555,298	7,356,766	8,673,896
Payments to State Managed Fund (WA Health)	249,144	259,043	268,035	291,789
Payments to State Managed Fund (Mental Health Commission)	174,357	190,730	217,356	99,258
Cross Border Payments	17,274	21,647	21,869	-
CLOSING BALANCE ^(b)	-	-	-	-

(a) The 2025-26 Commonwealth contribution includes additional funding of \$158.1 million, as part of the one-year National Health Reform Agreement (NHRA), in place while the 2025-30 NHRA Addendum is negotiated.

(b) Note: row may not add due to rounding.

STATE HEALTH FUNDING SPECIAL PURPOSE ACCOUNT

Account Purpose: The State Health Funding Special Purpose Account provides a mechanism to receive Commonwealth funding from the State Pool Special Purpose Account for non-activity-based hospital services and State funding for non-activity-based hospital services, as required under the National Health Reform Agreement.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year ^(a) \$'000
Opening Balance.....	-	-	-	-
Receipts:				
State Contribution (WA Health)	479,525	365,984	450,292	411,513
State Contribution (Mental Health Commission).....	334,344	378,878	403,054	163,024
Commonwealth Contribution (via State Pool Account)	249,144	259,043	268,035	291,789
Commonwealth Contribution (State Managed Fund via Mental Health Commission).....	174,357	190,730	217,356	99,258
	1,237,371	1,194,635	1,338,737	965,583
Payments:				
Payment to Providers	1,237,371	1,194,635	1,338,737	965,583
CLOSING BALANCE ^(b)	-	-	-	-

(a) From 2025-26, non-admitted mental health services will transition activity-based funding under the national funding model. The reduction in associated block-funding is offset by an increase in contribution for activity-based funding reflected in the State Pool Special Purpose Account.

(b) Note: row may not add due to rounding.

Division 21 **Mental Health Commission**

Part 5 **Health**

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 59 Net amount appropriated to deliver services	937,347	1,033,516	1,101,628	1,160,763	1,147,290	1,194,456	1,238,868
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,121	1,240	1,240	1,276	1,307	1,341	1,376
Total appropriations provided to deliver services	938,468	1,034,756	1,102,868	1,162,039	1,148,597	1,195,797	1,240,244
ADMINISTERED TRANSACTIONS							
Item 60 Mental Health Advocacy Service	5,795	7,106	8,278	7,846	7,976	8,298	8,438
Item 61 Mental Health Tribunal.....	3,838	3,860	4,015	4,383	4,539	4,787	4,950
Item 62 Office of the Chief Psychiatrist.....	4,730	5,008	5,107	5,590	5,666	5,908	6,041
TOTAL ADMINISTERED TRANSACTIONS....	14,363	15,974	17,400	17,819	18,181	18,993	19,429
CAPITAL							
Item 136 Capital Appropriation	6,049	309	59	1,091	9,922	423	63
TOTAL APPROPRIATIONS	958,880	1,051,039	1,120,327	1,180,949	1,176,700	1,215,213	1,259,736
EXPENSES							
Total Cost of Services	1,337,666	1,453,154	1,516,459	1,601,480	1,601,001	1,643,635	1,688,295
Net Cost of Services ^(a)	1,002,776	1,083,005	1,143,560	1,212,110	1,195,310	1,238,800	1,283,445
CASH ASSETS ^(b)	77,886	94,519	71,172	64,292	63,155	61,425	61,068

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commission'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 Commission'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					
Great Southern Drug and Alcohol Rehabilitation Centre	-	1,504	3,529	3,631	3,736
Infants, Children and Adolescents Taskforce					
Acute Care and Response Team Bunbury	-	2,322	3,654	3,836	4,028
Ngala Residential Parenting Service	-	5,726	10,829	11,243	11,673
Virtual Infant, Child and Adolescent Mental Health Service Hub	-	2,240	3,215	3,310	3,410
Kalgoorlie Step Up/Step Down	-	-	3,200	3,296	3,405
Kimberley Health Initiatives	-	1,464	1,583	846	888
Residential Eating Disorder Facility	-	500	2,000	2,500	-
New Initiatives					
Cockburn Clinic (Mental Health) Expansion	45,847	27,336	-	-	-
Perth Children's Hospital Ward 5A Decant	7,135	8,613	-	-	-
St John of God Mount Lawley - Ursula Frayne Older Adult Mental Health Unit	781	808	831	857	881
Suicide Prevention Support Package	1,346	361	381	-	-
Ongoing Initiatives					
Active Recovery Team Extension	-	11,253	-	-	-
Adjustments to Commonwealth Government Grants - Specialist Dementia Care	868	853	871	-	-
Karratha Step Up/Step Down	(2,476)	-	-	-	-
Mental Health Hospital Services	-	2,719	-	-	-
South Hedland Step Up/Step Down	(3,607)	-	-	-	-
Other					
Government Office Accommodation	-	(307)	(369)	(369)	(368)
Next Step Services Transition to East Metropolitan Health Service	400	-	-	-	-
Non-Government Human Services Sector Indexation	2,678	3,386	3,240	3,304	3,302
Revisions to Own-Source Revenue Estimates - Blood Borne Virus					
Treatment Service	140	-	-	-	-
Public Sector Wages Policy	17,353	34,633	49,345	52,419	53,054
State Fleet Updates	1	3	3	3	-

Significant Initiatives

Election Commitments

Infants, Children and Adolescents Taskforce

1. The Government is transforming and improving the public mental health system to support young people in Western Australia from the day they are born. Through the 2025-26 Budget, the Government has committed over \$65 million to continue to improve mental health support for children in Western Australia. This investment includes:
 - 1.1. \$39.5 million to partner with Ngala to deliver no-cost public access to the Ngala Residential Parenting Service, providing mental health, early intervention and prevention support to families across Western Australia;
 - 1.2. \$13.8 million to establish an Acute Care and Response Team in the South West. This team will provide mobile and virtual crisis response, and intensive support, to children and families. This means that children won't have to present to an emergency department for care in crisis, receiving care at home; and
 - 1.3. \$12.2 million to establish the Virtual Infant, Child and Adolescent Mental Health Service (ICAMHS) Hub. The Virtual ICAMHS Hub will comprise specialist practitioners who will support regional community services to respond to children with complex mental health needs.

Strategy Priorities

2. Mental Health priorities are being progressed through the Government's election commitments, including:
 - 2.1. \$12.4 million for the establishment and operation of a residential rehabilitation and low medical alcohol and other drug (AOD) withdrawal service in the Great Southern;
 - 2.2. \$10.8 million for Kimberley Health Initiatives, including \$8.8 million (\$2.8 million operational and \$6 million capital) for the delivery of a Derby Wellness Centre and \$2 million to progress a low to medium AOD withdrawal service in Broome; and
 - 2.3. \$5 million to support the establishment of a community-based residential eating disorder service in Western Australia.

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 Commission'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
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Improved mental health and wellbeing.	1. Prevention
	Reduced incidence of use and harm associated with alcohol and other drug use.	
	Accessible, high quality and appropriate mental health and alcohol and other drug treatments and supports.	2. Hospital Bed-Based Services 3. Community Bed-Based Services 4. Community Treatment 5. Community Support

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. Prevention	35,314	33,598	39,076	34,152	29,195	26,299	26,501
2. Hospital Bed-Based Services	534,263	583,582	637,758	640,092	639,625	666,895	697,143
3. Community Bed-Based Services	107,950	105,916	95,916	114,671	127,001	129,500	130,101
4. Community Treatment	567,171	657,128	663,413	729,021	724,498	739,518	751,587
5. Community Support	92,968	72,930	80,296	83,544	80,682	81,423	82,963
Total Cost of Services	1,337,666	1,453,154	1,516,459	1,601,480	1,601,001	1,643,635	1,688,295

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual ^(b)	2025-26 Budget Target	Note
Outcome: Improved mental health and wellbeing:					
Percentage of the population with high or very high levels of psychological distress ^{(c)(d)}	18%	≤18%	21.2%	≤18%	
Outcome: Reduced incidence of use and harm associated with alcohol and other drug (AOD) use:					
Percentage of the population aged 16 years and over reporting recent use of alcohol at a level placing them at risk ^{(c)(e)}	35.5%	≤35.1%	36.4%	≤35.1%	
Percentage of the population aged 16 years and over reporting recent use of illicit drugs ^{(c)(f)}	11.8%	≤11.8%	12.2%	≤11.8%	
Rate of hospitalisation for AOD use (per 100,000 population) ^(g)	877.9	<965.4	848.1	<965.4	1
Outcome: Accessible, high quality and appropriate mental health and AOD treatments and supports:					
Readmissions to acute specialised mental health inpatient services within 28 days of discharge ^(h)	15.6%	≤12%	14%	≤12%	
Percentage of post-discharge community care within seven days following discharge from acute specialised mental health inpatient services ⁽ⁱ⁾	85.6%	≥75%	87.7%	≥75%	2
Percentage of closed AOD treatment episodes completed as planned ^(j)	71.6%	≥76%	69.1%	≥76%	3
Percentage of the population receiving public clinical mental health care or AOD treatment ^(k)	2.8%	≥3.7%	3%	≥3.7%	

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

(b) Based on preliminary annual report data for 2024-25. Some aggregates may be adjusted for the Commission's Annual Report.

(c) The 2024-25 Estimated Actual is preliminary and subject to change. It pertains to the most recently available data for the 2024 calendar year.

(d) This indicator utilises the Kessler Psychological Distress Scale (K10), which assesses non-specific psychological distress, such as negative emotional states, in individuals aged 18 years and older. The data is collected from the Health and Wellbeing Surveillance System (HWSS).

(e) This indicator presents the prevalence of recent use (in the last year) of alcohol at a level placing them at risk for those aged 16 years and over based on the 2020 National Health and Medical Research Council (NHMRC) alcohol guidelines. Data is sourced from the HWSS. Starting in 2022, the HWSS began collecting alcohol use data based on the 2020 NHMRC guidelines.

(f) This indicator presents the prevalence of recent use (in the last year) of illicit drugs for those aged 16 years and over. Data is sourced from the HWSS.

(g) The 2024-25 Estimated Actual is based on the most recent available data for the 2024 calendar year. The reliability of the estimate depends on the quality assurance and coding of hospitalisation data.

(h) Data for the 2024-25 Estimated Actual relates to the most recent available data for the 2024 calendar year. The target for this indicator is aspirational and has been determined at a national level. Since 2014, readmission rates in Western Australia have been impacted by the introduction of new models of care such as Hospital in the Home and associated data recording and reporting practices. The Commission has implemented a monitoring program for this key effectiveness indicator and is regularly reviewing current results with the Western Australian health system to further improve performance and enhance data capture.

(i) This indicator reports on clients who were followed up by public mental health services within seven days following discharge from acute public mental health inpatient services. Data for the 2024-25 Estimated Actual relates to the most recent available data for the 2024 calendar year.

(j) This is an indicator of the quality of AOD treatment supports and reports the percentage of closed episodes in AOD treatment services that were completed as planned. It provides an indication of the extent to which treatment objectives are likely to be achieved. Data for the 2024-25 Estimated Actual relate to the most recent available data.

(k) Data for the 2024-25 Estimated Actual relates to the most recent available data (January to September 2024 for mental health care and July 2022 to June 2023 for AOD treatment).

Explanation of Significant Movements

(Notes)

1. The 2023-24 Actual and the 2024-25 Estimated Actual are lower than the 2024-25 Budget and the 2025-26 Budget Target. Achieving a lower result indicates better performance. The 2024-25 Estimated Actual result is preliminary and subject to change due to coding delays. The result is expected to increase during the annual reporting period.
2. The 2023-24 Actual and the 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target. Achieving a higher percentage indicates better performance. The Commission's regular review and reporting of this indicator has assisted Health Service Providers to exceed 75%.
3. The 2023-24 Actual and the 2024-25 Estimated Actual is lower than the 2024-25 Budget and the 2025-26 Budget Target. The increasing complexity of clients particularly in relation to co-occurring mental health issues continues to impact completion rates and achievement of the target.

Services and Key Efficiency Indicators

1. Prevention

Prevention and promotion in the mental health and AOD sectors include activities to promote positive mental health, raise awareness of mental illness, suicide prevention, and the potential harms of AOD use in the community.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 35,314	\$'000 33,598	\$'000 39,076	\$'000 34,152	1,2
Less Income	62	13	14	12	3
Net Cost of Service	35,252	33,585	39,062	34,140	
Employees (Full-Time Equivalents)	33	34	35	35	
Efficiency Indicator					
Cost per capita spent on mental health and AOD prevention, promotion and protection activities	\$12.61	\$12.77	\$14.41	\$12.57	1,4

Explanation of Significant Movements

(Notes)

1. The variance between the 2025-26 Budget Target and the 2024-25 Estimated Actual is due to completion of certain time-limited, finite programs and activities.
2. The variance between the 2024-25 Budget and the 2024-25 Estimated Actual is primarily a result of increased spending associated with implementing a suite of prevention programs and activities, including the continuation of programs, and funding toward increasing awareness of suicide services and community knowledge and participation about suicide prevention.
3. The decrease from the 2023-24 Actual to the 2024-25 Budget relates to the return, in 2023-24, of unspent funds from non-government organisations following completion of the development of the Goldfields Aboriginal Suicide Prevention Plan 2021-2025.
4. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual is primarily due to additional funding for suicide prevention activity and implementation of additional targeted prevention activity.

2. Hospital Bed-Based Services

Hospital bed-based services include mental health acute inpatient units, sub-acute inpatient units, forensic units and Hospital in the Home. They also include the high medical AOD detoxification unit at Next Step.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 534,263	\$'000 583,582	\$'000 637,758	\$'000 640,092	
Less Income	166,803	208,671	208,681	220,166	1
Net Cost of Service	367,460	374,911	429,077	419,926	
Employees (Full-Time Equivalents)	110	106	106	106	
Efficiency Indicators					
Average cost per purchased bed-day in specialised mental health and AOD units	\$1,933	\$1,949	\$2,115	\$2,073	
Average cost per purchased bed-day in forensic mental health units	\$1,407	\$1,833	\$1,928	\$1,943	2

Explanation of Significant Movements

(Notes)

1. The variance between the 2023-24 Actual and the 2024-25 Budget is due to an increase in Commonwealth Government funding under the National Health Reform Agreement due to a change in the mix of services eligible as in-scope activity.
2. The 2024-25 Budget is higher than the 2023-24 Actual primarily due to higher activity in 2023-24 than expected, which resulted in a lower average cost per purchased bed-day.

3. Community Bed-Based Services

Community bed-based services are focused on providing recovery-oriented services and residential rehabilitation in a home-like environment.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 107,950	\$'000 105,916	\$'000 95,916	\$'000 114,671	1,2
Less Income	14	41	36	41	
Net Cost of Service	107,936	105,875	95,880	114,630	
Employees (Full-Time Equivalents)	23	23	23	26	
Efficiency Indicators					
Average cost per purchased bed-day in mental health 24 hour and non-24 hour staffed community bed-based services	\$328	\$333	\$366	\$416	3,4
Average cost per bed-day in mental health step up/step down community bed-based units	\$994	\$973	\$1,055	\$1,063	
Average cost per closed treatment episode in AOD residential rehabilitation and low medical withdrawal services	\$17,565	\$16,310	\$18,251	\$16,965	5

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget is higher than the 2024-25 Estimated Actual primarily due to issues associated with securing building and construction services in regional Western Australia, with this delaying construction of the Step Up/Step Down facilities in Karratha, South Hedland and a youth-specific facility.
2. The 2025-26 Budget Target is higher than the 2024-25 Estimated Actual primarily as a result of new funding for the Great Southern Drug and Alcohol Rehabilitation Centre, Derby Wellness Centre, Ngala Residential Parenting Service, and the commencement of Step Up/Step Down services in Karratha and South Hedland.
3. The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is due to the reflow of expenditure from 2024-25 and new election commitments.
4. The 2024-25 Estimated Actual is higher than the 2024-25 Budget primarily due to the increased complexity and acuity of consumers utilising community bed-based services.
5. The variance between the 2024-25 Estimated Actual and the 2024-25 Budget is due to an increase in funding for diversion programs. The increasing complexity of clients in AOD residential rehabilitation and low medical withdrawal services also impacts closed treatment episodes.

4. Community Treatment

Community treatment provides clinical care in the community for individuals with mental health and/or AOD problems. These services generally operate with multidisciplinary teams and include specialised and forensic community clinical services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 567,171	\$'000 657,128	\$'000 663,413	\$'000 729,021	1,2
Less Income	167,114	161,396	164,138	169,121	
Net Cost of Service	400,057	495,732	499,275	559,900	
Employees (Full-Time Equivalents)	179	169	98	62	3,4
Efficiency Indicators					
Average cost per purchased treatment day of ambulatory care provided by public clinical mental health services	\$627	\$653	\$683	\$729	
Average cost per closed treatment episode in community treatment based AOD services	\$2,902	\$2,916	\$3,123	\$2,938	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget is higher than the 2023-24 Actual due to additional Government investment in community treatment relating to Infants, Children and Adolescents Taskforce initiatives, extension of the Active Recovery Team pilot program, Ambulance Co-Response and an update to mental health hospital services settings.
2. The 2025-26 Budget Target is higher than the 2024-25 Estimated Actual primarily due to new funding for the Acute Care and Response Team Bunbury, Virtual Infant, Child and Adolescent Mental Health Service Hub, extension of the Active Recovery Team pilot program, update for mental health hospital service settings and the public sector wages policy.
3. The decrease from the 2024-25 Estimated Actual to the 2025-26 Budget Target reflects completion of the transfer and full-year impact on Next Step services to the East Metropolitan Health Service.
4. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual relates to Next Step services transfer to the East Metropolitan Health Service that took effect from 18 November 2024.

5. Community Support

Community support services provide individuals with mental health and/or AOD problems access to the help and support they need to participate in their community. These services include peer support, home in-reach, respite, recovery and harm reduction programs.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	92,968	72,930	80,296	83,544	1,2
Less Income	897	28	30	30	3
Net Cost of Service	92,071	72,902	80,266	83,514	
Employees (Full-Time Equivalents)	12	12	12	14	
Efficiency Indicators					
Average cost per hour for community support provided to people with mental health issues	\$191	\$195	\$191	\$181	
Average cost per episode of care in safe places for intoxicated people	\$612	\$710	\$651	\$662	4

Explanation of Significant Movements

(Notes)

1. The 2023-24 Actual is higher than the 2024-25 Budget due to increased spending to maintain sustainability and meet higher costs associated with the delivery of community support services. The increase was further impacted by higher costs associated with increased licensing requirements at licensed psychiatric hostels and increases in community support activities. These increased costs were realised after publication of the 2024-25 Budget.
2. The variance between the 2024-25 Budget and the 2024-25 Estimated Actual is due to higher activity in the delivery of community support services.
3. The variance between the 2023-24 Actual and the 2024-25 Budget relates to additional funding provided by the Western Australian Primary Health Alliance for the Commission under the Choices service model, which provides extended support to people with complex mental health and AOD issues post-discharge from the emergency department.
4. The variance between the 2024-25 Budget compared to the 2023-24 Actual is primarily due to higher activity in 2023-24 than expected, which results in a lower average cost per episode.

Asset Investment Program

1. To support the delivery of Mental Health and AOD services, the planned Asset Investment Program (AIP) over the forward estimates period is \$25.6 million.
2. The AIP includes the continued delivery of the 20-Bed AOD Rehabilitation Facility in the Metropolitan Region, along with the Broome Sobering Up Centre and maintenance of existing assets.

Election Commitments

3. Also included within the AIP is \$6 million to construct a Derby Wellness Centre under the Kimberley Health Initiatives.

	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							
20-Bed AOD Rehabilitation Facility in the Metropolitan Region	10,000	-	-	5,000	5,000	-	-
AOD - Broome Sobering Up Centre	11,570	2,229	2,229	8,650	691	-	-
Maintenance Program Buildings.....	567	267	267	300	-	-	-
NEW WORKS							
Election Commitment							
Kimberley Health Initiatives - Derby Wellness Centre	6,000	-	-	780	4,860	360	-
Total Cost of Asset Investment Program	28,137	2,496	2,496	14,730	10,551	360	-
FUNDED BY							
Capital Appropriation.....			-	1,030	9,860	360	-
Internal Funds and Balances.....			829	4,750	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			267	300	-	-	-
Royalties for Regions Fund			1,400	8,650	691	-	-
Total Funding.....			2,496	14,730	10,551	360	-

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is estimated to increase by \$85 million in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual. This is primarily a result of an increase in purchased public mental health services and services purchased from non-government organisations, including for election commitments.

Income

2. Income from Government is anticipated to increase by \$70 million in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual. This is primarily due to increased funding for purchased public and non-government mental health and, drug and alcohol services.

Statement of Financial Position

3. A reduction in property, plant and equipment from the 2024-25 Budget to the 2024-25 Estimated Actual of \$15.3 million is due to the transfer of Next Step services assets to the East Metropolitan Health Service, and delays in the construction of the 20-Bed AOD Rehabilitation Facility in the metropolitan region.
4. Property, plant and equipment is expected to increase by \$23.2 million over the forward estimates period due to the delivery of the 20-Bed AOD Rehabilitation Facility in the Metropolitan Region, Broome Sobering Up Centre and the Kimberley Health Initiatives election commitment (Derby Wellness Centre).

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	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	53,714	55,062	43,484	38,866	39,037	39,898	39,969
Grants and subsidies ^(c)	7,216	315	1,719	318	128	128	128
Supplies and services	240,947	303,927	297,919	320,228	321,058	319,897	317,090
Accommodation	3,099	3,198	3,150	2,819	2,756	2,756	2,756
Depreciation and amortisation	806	477	479	480	706	725	725
Service Delivery Agreement - WA Health	1,024,040	1,085,984	1,165,816	1,235,005	1,233,620	1,276,330	1,323,819
Other expenses	7,844	4,191	3,892	3,764	3,696	3,901	3,808
TOTAL COST OF SERVICES	1,337,666	1,453,154	1,516,459	1,601,480	1,601,001	1,643,635	1,688,295
Income							
Grants and subsidies	4,564	6,591	8,091	5,790	871	-	-
National Health Reform Agreement	329,981	362,994	362,994	383,008	404,238	404,238	404,238
Other revenue	345	564	1,814	572	582	597	612
Total Income	334,890	370,149	372,899	389,370	405,691	404,835	404,850
NET COST OF SERVICES	1,002,776	1,083,005	1,143,560	1,212,110	1,195,310	1,238,800	1,283,445
INCOME FROM GOVERNMENT							
Service appropriations	938,161	1,033,920	1,102,032	1,161,179	1,147,716	1,194,893	1,239,316
Resources received free of charge	3,182	4,305	4,305	4,391	4,391	4,501	4,614
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	567	267	300	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	31,341	39,852	30,212	41,479	40,285	37,127	37,236
Other revenues	3,189	2,319	2,459	1,911	1,916	1,916	1,916
TOTAL INCOME FROM GOVERNMENT	975,873	1,080,963	1,139,275	1,209,260	1,194,308	1,238,437	1,283,082
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(26,903)	(2,042)	(4,285)	(2,850)	(1,002)	(363)	(363)

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 357, 274 and 243 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	\$'000	\$'000	\$'000	\$'000	\$'000
Non-Government Grants							
Cardiff Model of Violence Prevention	-	187	187	190	-	-	-
Community Services Grants	1,170	-	-	-	-	-	-
Hollywood Private Hospital - Nickoll Ward							
Building Refurbishments	5,000	-	-	-	-	-	-
National Disability Insurance Scheme -							
Access Support for People with							
Psychosocial Disability	380	-	-	-	-	-	-
Other	666	128	532	128	128	128	128
Suicide Prevention Strategy	-	-	1,000	-	-	-	-
TOTAL	7,216	315	1,719	318	128	128	128

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.....	70,112	90,268	65,848	60,732	61,795	60,000	59,643
Restricted cash.....	7,774	2,835	4,185	1,999	1,360	1,360	1,360
Receivables.....	515	561	457	457	457	457	457
Other.....	1,638	118	314	314	314	314	314
Total current assets.....	80,039	93,782	70,804	63,502	63,926	62,131	61,774
NON-CURRENT ASSETS							
Holding Account receivables.....	8,361	8,840	8,840	9,320	10,026	10,751	11,476
Property, plant and equipment.....	20,272	27,968	12,696	27,017	36,912	36,567	35,943
Receivables.....	1,501	-	-	-	-	-	-
Restricted cash ^(b)	-	1,416	1,139	1,561	-	65	65
Total non-current assets.....	30,134	38,224	22,675	37,898	46,938	47,383	47,484
TOTAL ASSETS	110,173	132,006	93,479	101,400	110,864	109,514	109,258
CURRENT LIABILITIES							
Employee provisions.....	10,174	9,685	8,081	8,226	8,371	7,007	7,007
Payables.....	2,483	3,367	2,483	2,483	2,483	2,483	2,483
Borrowings and leases.....	42	38	42	42	42	42	42
Total current liabilities.....	12,699	13,090	10,606	10,751	10,896	9,532	9,532
NON-CURRENT LIABILITIES							
Employee provisions.....	2,599	2,523	1,966	1,966	1,966	1,966	1,966
Borrowings and leases.....	90	90	88	106	102	67	111
Total non-current liabilities.....	2,689	2,613	2,054	2,072	2,068	2,033	2,077
TOTAL LIABILITIES	15,388	15,703	12,660	12,823	12,964	11,565	11,609
EQUITY							
Contributed equity.....	32,882	35,336	23,201	33,809	44,134	44,546	44,609
Accumulated surplus/(deficit).....	59,013	77,638	54,728	51,878	50,876	50,513	50,150
Reserves.....	2,890	3,329	2,890	2,890	2,890	2,890	2,890
Total equity.....	94,785	116,303	80,819	88,577	97,900	97,949	97,649
TOTAL LIABILITIES AND EQUITY	110,173	132,006	93,479	101,400	110,864	109,514	109,258

(a) Full audited financial statements are published in the Commission'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	937,686	1,033,443	1,101,553	1,160,699	1,147,010	1,194,168	1,238,591
Capital appropriation.....	6,049	309	59	1,091	9,922	423	63
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	567	267	300	-	-	-
Digital Capability Fund	2,309	764	403	601	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	31,341	39,852	30,212	41,479	40,285	37,127	37,236
Regional Infrastructure and Headworks Fund	-	1,400	1,400	8,650	691	-	-
Other.....	3,180	2,319	2,459	1,911	1,916	1,916	1,916
Net cash provided by Government	980,565	1,078,654	1,136,353	1,214,731	1,199,824	1,233,634	1,277,806
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(52,850)	(54,933)	(46,226)	(38,737)	(38,908)	(41,278)	(39,643)
Grants and subsidies	(7,216)	(315)	(1,719)	(318)	(128)	(128)	(128)
Supplies and services	(237,600)	(299,737)	(293,729)	(315,952)	(316,782)	(315,511)	(312,591)
Accommodation	(3,045)	(3,167)	(3,119)	(2,788)	(2,725)	(2,725)	(2,725)
Service Delivery Agreement - WA Health	(1,024,040)	(1,085,984)	(1,165,816)	(1,235,005)	(1,233,620)	(1,276,330)	(1,323,819)
Other payments	(10,096)	(4,091)	(3,794)	(3,664)	(3,596)	(3,801)	(3,708)
Receipts ^(b)							
Grants and subsidies	4,564	6,591	8,091	5,790	871	-	-
National Health Reform Agreement	329,981	362,994	362,994	383,008	404,238	404,238	404,238
Recoveries receipts	224	235	235	236	237	243	249
Other receipts	288	329	1,579	336	345	354	363
Net cash from operating activities	(999,790)	(1,078,078)	(1,141,504)	(1,207,094)	(1,190,068)	(1,234,938)	(1,277,764)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(101)	(6,967)	(2,496)	(14,730)	(10,551)	(360)	-
Net cash from investing activities	(101)	(6,967)	(2,496)	(14,730)	(10,551)	(360)	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(49)	(59)	(61)	(64)	(65)	(66)	(57)
Other payments	(229)	-	(507)	-	(277)	-	(342)
Other proceeds	-	-	1,501	277	-	-	-
Net cash from financing activities	(278)	(59)	933	213	(342)	(66)	(399)
NET INCREASE/(DECREASE) IN CASH HELD.....	(19,604)	(6,450)	(6,714)	(6,880)	(1,137)	(1,730)	(357)
Cash assets at the beginning of the reporting period	116,706	100,969	77,886	71,172	64,292	63,155	61,425
Net cash transferred to/from other agencies	(19,216)	-	-	-	-	-	-
Cash assets at the end of the reporting period	77,886	94,519	71,172	64,292	63,155	61,425	61,068

(a) Full audited financial statements are published in the Commission'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 Commission. 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
Grants and Subsidies							
Other Grant Funding.....	7,262	8,910	10,550	7,701	2,787	1,916	1,916
National Health Reform Agreement							
Commonwealth Grants	329,981	362,994	362,994	383,008	404,238	404,238	404,238
Other Receipts							
Other Revenue	819	564	1,814	572	582	597	612
TOTAL	338,062	372,468	375,358	391,281	407,607	406,751	406,766

(a) The moneys received and retained are to be applied to the Commission'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.....	14,670	16,810	18,236	18,679	19,062	19,897	20,357
Other Revenue.....	333	-	404	-	-	-	-
Services Received Free of Charge	1,517	1,760	1,760	1,832	1,903	1,960	2,009
TOTAL ADMINISTERED INCOME	16,520	18,570	20,400	20,511	20,965	21,857	22,366
EXPENSES							
Other							
Mental Health Advocacy Service	5,659	7,734	9,310	8,524	8,675	9,018	9,175
Mental Health Tribunal	4,922	4,626	4,781	5,157	5,339	5,608	5,793
Office of the Chief Psychiatrist	4,378	6,210	6,309	6,830	6,951	7,232	7,399
TOTAL ADMINISTERED EXPENSES (a)	14,959	18,570	20,400	20,511	20,965	21,858	22,367

(a) The administered entities' full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 39, 54 and 54 respectively.

Agency Special Purpose Account Details**STATE MANAGED FUND SPECIAL PURPOSE ACCOUNT**

Account Purpose: The State Managed Fund Special Purpose Account provides a mechanism to receive Commonwealth funding for mental health-related activity from the State Pool Special Purpose Account for non-activity-based hospital services and State funding for non-activity-based hospital services, as required under the National Health Reform Agreement.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year (a) \$'000
Opening Balance	-	-	-	-
Receipts:				
State Contributions	334,344	378,878	403,054	173,984
Commonwealth Contributions	174,357	190,730	217,356	99,258
	508,701	569,608	620,410	273,242
Payments	508,701	569,608	620,410	273,242
CLOSING BALANCE	-	-	-	-

(a) From 2025-26, a significant part of the Commission's funding has been moved from block-funding to activity-based funding. The reduction in the Commission's 2025-26 block-funding is matched by an increase in activity-based funding.

Division 22 **Health and Disability Services Complaints Office**

Part 5 **Health**

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 63 Net amount appropriated to deliver services	3,632	3,691	3,775	3,877	3,897	3,975	4,058
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	339	349	352	364	374	384	406
Total appropriations provided to deliver services	3,971	4,040	4,127	4,241	4,271	4,359	4,464
CAPITAL							
Item 137 Capital Appropriation	4	4	4	4	4	4	4
TOTAL APPROPRIATIONS	3,975	4,044	4,131	4,245	4,275	4,363	4,468
EXPENSES							
Total Cost of Services	3,690	4,454	4,544	4,532	4,562	4,647	4,751
Net Cost of Services ^(a)	3,650	4,424	4,512	4,498	4,528	4,615	4,721
CASH ASSETS ^(b).....	1,844	1,059	1,716	1,715	1,717	1,719	1,719

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Office'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 Office'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
2025-26 Streamlined Budget Process Incentive Funding.....	-	102	-	-	-
Public Sector Wages Policy.....	82	123	156	160	249
Salaries and Allowances Tribunal	3	5	7	8	19
State Fleet Updates.....	5	8	8	4	-

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, 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 Office'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.	Improvement in the delivery of health and disability services.	1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints 2. Education: Education and Training in the Prevention and Resolution of Complaints

Service Summary

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints.....	2,442	2,929	3,186	3,254	3,306	3,369	3,446
2. Education: Education and Training in the Prevention and Resolution of Complaints...	1,248	1,525	1,358	1,278	1,256	1,278	1,305
Total Cost of Services.....	3,690	4,454	4,544	4,532	4,562	4,647	4,751

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Improvement in the delivery of health and disability services:					
Proportion of service improvements resulting in implementation by service providers ^(b)	89%	n.a.	n.a.	n.a.	
Where recommendations are made for service improvements, the percentage of recommendations accepted by service providers ^(b)	n.a.	90%	90%	90%	

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

(b) Where recommendations are made for service improvements, the percentage of recommendations accepted by service providers was a new indicator that replaces proportion of service improvements resulting in implementation by service providers from 2024-25.

Services and Key Efficiency Indicators

1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints

The Office provides an impartial resolution service for complaints relating to health, disability and mental health services provided in Western Australia and the Indian Ocean Territories. The Office delivers complaint management services, through assessment, negotiated settlement, conciliation and investigation of complaints.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 2,442	\$'000 2,929	\$'000 3,186	\$'000 3,254	1
Less Income	40	30	32	34	
Net Cost of Service	2,402	2,899	3,154	3,220	
Employees (Full-Time Equivalents)	14	16	16	16	
Efficiency Indicators					
Percentage of complaints assessed within legislation timeframes	99%	95%	90%	90%	2
Average cost per finalised complaint	\$870	\$1,087	\$1,080	\$1,062	

Explanation of Significant Movements

(Notes)

1. The increase from 2023-24 Actual to 2024-25 Budget is mainly attributable to lower actual employee benefits expense in 2023-24. The increase from 2024-25 Budget to 2024-25 Estimated Actual and 2025-26 Budget Target is predominantly due to increases in line with the public sector wages policy.
2. The increase from 2023-24 Actual to 2024-25 Budget, is mainly attributable to lower actual employee benefits expense in 2023-24.

2. Education: Education and Training in the Prevention and Resolution of Complaints

The Office is responsible for collaborating with stakeholders to review and identify the causes of complaints and suggesting ways to minimise those causes. The Office assists and educates providers to improve complaints management procedures and shares information about the Office's work with specific stakeholders and the public in general.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 1,248	\$'000 1,525	\$'000 1,358	\$'000 1,278	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	1,248	1,525	1,358	1,278	
Employees (Full-Time Equivalents)	6	6	6	5	
Efficiency Indicators					
Average cost per development, production and distribution of information	\$13,887	\$23,500	\$21,375	\$20,199	2
Average cost per presentation, awareness raising, consultation and networking activities	\$4,355	\$4,685	\$4,119	\$4,550	

Explanation of Significant Movements

(Notes)

1. The movements from 2023-24 Actual to 2024-25 Budget, 2024-25 Estimated Actual and the 2025-26 Budget Target are attributable to the timing and progression of the *Statutory Review of the Health and Disability Services (Complaints) Act 1995* and Part 6 of the *Disability Services Act 1993* and amendments to employee and overhead allocations.
2. The increase from 2023-24 Actual to 2024-25 Budget is mainly attributable to a higher than forecast number of reports and publications produced in 2023-24.

Financial Statements

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	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,777	3,406	3,491	3,518	3,640	3,723	3,823
Supplies and services	396	495	495	451	409	416	423
Accommodation	299	340	340	340	340	340	340
Depreciation and amortisation	58	56	60	63	63	60	56
Finance and interest costs	1	1	2	1	3	2	1
Other expenses	159	156	156	159	107	106	108
TOTAL COST OF SERVICES	3,690	4,454	4,544	4,532	4,562	4,647	4,751
Income							
Grants and subsidies	40	30	30	30	30	30	30
Other revenue	-	-	2	4	4	2	-
Total Income	40	30	32	34	34	32	30
NET COST OF SERVICES	3,650	4,424	4,512	4,498	4,528	4,615	4,721
INCOME FROM GOVERNMENT							
Service appropriations	3,971	4,040	4,127	4,241	4,271	4,359	4,464
Resources received free of charge	129	257	257	257	257	257	257
TOTAL INCOME FROM GOVERNMENT	4,100	4,297	4,384	4,498	4,528	4,616	4,721
SURPLUS/(DEFICIENCY) FOR THE PERIOD	450	(127)	(128)	-	-	1	-

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 20, 22 and 21 respectively.

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.....	1,832	1,004	1,704	1,703	1,705	1,707	1,707
Restricted cash.....	12	12	12	12	12	12	12
Holding Account receivables	-	2	1	1	1	1	1
Receivables	-	2	-	-	-	-	-
Other.....	25	46	25	25	25	25	25
Total current assets.....	1,869	1,066	1,742	1,741	1,743	1,745	1,745
NON-CURRENT ASSETS							
Holding Account receivables	207	255	256	305	354	403	452
Property, plant and equipment.....	16	10	25	41	26	15	7
Receivables	43	-	43	43	43	43	43
Intangibles	296	246	248	200	152	104	55
Restricted cash.....	-	43	-	-	-	-	-
Total non-current assets.....	562	554	572	589	575	565	557
TOTAL ASSETS	2,431	1,620	2,314	2,330	2,318	2,310	2,302
CURRENT LIABILITIES							
Employee provisions.....	566	584	566	566	566	566	566
Payables.....	3	5	3	3	3	3	3
Borrowings and leases	8	7	16	16	13	9	8
Other.....	31	32	31	31	31	31	31
Total current liabilities.....	608	628	616	616	613	609	608
NON-CURRENT LIABILITIES							
Employee provisions.....	101	27	101	101	101	101	101
Borrowings and leases	8	-	10	25	14	7	-
Total non-current liabilities.....	109	27	111	126	115	108	101
TOTAL LIABILITIES	717	655	727	742	728	717	709
EQUITY							
Contributed equity.....	(527)	(526)	(526)	(525)	(523)	(521)	(521)
Accumulated surplus/(deficit).....	2,241	1,491	2,113	2,113	2,113	2,114	2,114
Total equity	1,714	965	1,587	1,588	1,590	1,593	1,593
TOTAL LIABILITIES AND EQUITY	2,431	1,620	2,314	2,330	2,318	2,310	2,302

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

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	3,921	3,990	4,077	4,192	4,222	4,310	4,415
Capital appropriation.....	4	4	4	4	4	4	4
Net cash provided by Government	3,925	3,994	4,081	4,196	4,226	4,314	4,419
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,703)	(3,406)	(3,491)	(3,518)	(3,640)	(3,723)	(3,823)
Supplies and services	(315)	(280)	(280)	(236)	(195)	(202)	(209)
Accommodation	(287)	(278)	(278)	(278)	(278)	(278)	(278)
Finance and interest costs	(1)	(1)	(2)	(1)	(3)	(2)	(1)
Other payments	(120)	(179)	(179)	(182)	(128)	(128)	(130)
Receipts							
Grants and subsidies	40	30	30	30	30	30	30
Other receipts	-	-	2	4	4	2	-
Net cash from operating activities	(3,386)	(4,114)	(4,198)	(4,181)	(4,210)	(4,301)	(4,411)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(24)	-	-	-	-	-	-
Net cash from investing activities	(24)	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(8)	(8)	(11)	(16)	(14)	(11)	(8)
Net cash from financing activities	(8)	(8)	(11)	(16)	(14)	(11)	(8)
NET INCREASE/(DECREASE) IN CASH HELD	507	(128)	(128)	(1)	2	2	-
Cash assets at the beginning of the reporting period	1,380	1,187	1,844	1,716	1,715	1,717	1,719
Net cash transferred to/from other agencies	(43)	-	-	-	-	-	-
Cash assets at the end of the reporting period	1,844	1,059	1,716	1,715	1,717	1,719	1,719

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

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 \$'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
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	\$'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	-	-	-
Pundulumurra 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	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			
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	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			
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

	Vol	Page		Vol	Page
Biodiversity, Conservation and Attractions ...	2	685	Office of the Director of Public		
Building and Construction Industry			Prosecutions	2	454
Training Board.....	1	391	Office of the Information Commissioner	1	112
Bunbury Water Corporation	2	806	Office of the Inspector of Custodial		
Burswood Park Board.....	1	299	Services	2	479
Busselton Water Corporation	2	813	Parliamentary Commissioner for		
Chemistry Centre (WA)	2	471	Administrative Investigations	1	50
Commissioner for Children and Young			Parliamentary Inspector of the Corruption		
People	1	107	and Crime Commission	2	485
Commissioner of Main Roads	2	565	Parliamentary Services Department	1	42
Communities	2	493	Pilbara Ports Authority	2	644
Corruption and Crime Commission	2	463	Planning, Lands and Heritage.....	2	707
Creative Industries, Tourism and Sport	1	202	Premier and Cabinet.....	1	61
DevelopmentWA	2	742	Primary Industries and Regional		
Economic Regulation Authority	1	282	Development	1	225
Education	1	353	Public Sector Commission	1	78
Energy and Economic Diversification	1	187	Public Transport Authority of		
Fire and Emergency Services	2	441	Western Australia	2	582
Forest Products Commission	1	289	Racing and Wagering Western Australia	1	297
Fremantle Port Authority.....	2	619	Registrar, Western Australian Industrial		
Gold Corporation	1	258	Relations Commission	1	122
Governor's Establishment	1	87	Rural Business Development Corporation	1	275
Health and Disability Services Complaints			Salaries and Allowances Tribunal.....	1	101
Office	1	344	Small Business Development Corporation....	1	267
Heritage Council of Western Australia.....	2	751	Southern Ports Authority	2	652
Horizon Power	2	786	State Solicitor's Office	2	433
Housing and Works	2	598	Synergy.....	2	767
Infrastructure WA	2	613	TAFE Colleges.....	1	389
Insurance Commission of Western			Training and Workforce Development.....	1	374
Australia	1	164	Transport and Major Infrastructure.....	2	547
Justice	2	413	Treasury and Finance	1	131
Keystart	1	177	WA Health.....	1	303
Kimberley Ports Authority	2	628	Water and Environmental Regulation	2	663
Legal Aid Commission of Western			Water Corporation.....	2	796
Australia	2	440	Western Australia Police Force	2	399
Legislative Assembly	1	37	Western Australian Greyhound Racing		
Legislative Council	1	31	Association	1	298
Local Government, Industry Regulation			Western Australian Institute of Sport.....	2	540
and Safety	2	515	Western Australian Land Information		
Lotteries Commission	2	541	Authority	2	732
Mental Health Commission.....	1	331	Western Australian Meat Industry		
METRONET Projects Under Development.....	2	597	Authority	1	266
Metropolitan Cemeteries Board	2	542	Western Australian Planning Commission	2	723
Mid West Ports Authority	2	636	Western Australian Treasury Corporation.....	1	150
Mines, Petroleum and Exploration.....	1	248	Western Power	2	775
National Trust of Australia (WA)	2	756	Western Australian Electoral Commission	1	93
Office of the Auditor General	1	156	Western Australian Sports Centre Trust	2	531
			WorkCover WA Authority	1	121

