



WA State Budget

2025–26

Budget Paper No. 2
Budget Statements Volume 2



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 2

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

2025-26 Budget Statements

(Budget Paper No. 2 Volume 2)

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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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For further information please contact:

Department of Treasury

Locked Bag 11 Cloisters Square WA 6850

Telephone: +61 8 6551 2777

Email: info@treasury.wa.gov.au

Website: www.ourstatebudget.wa.gov.au

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2025-26 BUDGET

BUDGET STATEMENTS

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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 7

Community Safety

Introduction

The Community Safety portfolio delivers services to ensure a safe and secure community. This includes metropolitan, regional, remote and specialist policing services, road safety awareness, a fair and just legal system, corrective services, and a timely and effective response to emergency management.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Western Australia Police Force		
– Total Cost of Services.....	2,163,025	2,206,659
– Asset Investment Program	130,987	139,070
Justice		
– Total Cost of Services.....	2,276,556	2,329,885
– Asset Investment Program	114,413	162,354
State Solicitor's Office		
– Total Cost of Services.....	66,838	72,041
Legal Aid Commission of Western Australia		
– Asset Investment Program	2,732	255
Fire and Emergency Services		
– Total Cost of Services.....	659,520	639,923
– Asset Investment Program	71,368	51,010
Office of the Director of Public Prosecutions		
– Total Cost of Services.....	80,387	86,243
– Asset Investment Program	2,565	8,892
Corruption and Crime Commission		
– Total Cost of Services.....	35,852	35,207
– Asset Investment Program	730	1,300

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Chemistry Centre (WA)		
– Total Cost of Services.....	38,716	40,634
– Asset Investment Program	4,113	7,217
Office of the Inspector of Custodial Services		
– Total Cost of Services.....	4,075	4,196
Parliamentary Inspector of the Corruption and Crime Commission		
– Total Cost of Services.....	970	980

Ministerial Responsibilities

Minister	Agency	Services
Minister for Police; Road Safety; Tourism; Great Southern	Western Australia Police Force	<ol style="list-style-type: none"> 1. Metropolitan Policing Services 2. Regional and Remote Policing Services 3. Specialist Policing Services 4. Road Safety Commission
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Justice	<ol style="list-style-type: none"> 1. Court and Tribunal Services 2. Advocacy, Guardianship and Administration Services 3. Trustee Services 4. Births, Deaths and Marriages 5. Services to Government 6. Equal Opportunity Commission Services 7. Legal Assistance 8. Adult Corrective Services 9. Youth Justice Services
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	State Solicitor's Office	1. Legal Services to Government
	Legal Aid Commission of Western Australia	n.a.
Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Fire and Emergency Services	<ol style="list-style-type: none"> 1. Community Awareness, Education and Information Services 2. Health, Safety, Wellbeing and Training Services 3. Delivery of Frontline Services Before, During and After Incidents
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	Office of the Director of Public Prosecutions	<ol style="list-style-type: none"> 1. Criminal Prosecutions 2. Confiscation of Assets
	Corruption and Crime Commission	<ol style="list-style-type: none"> 1. Assessing Allegations and Overseeing WA Government Section Action into Allegations of Serious Misconduct 2. Investigating Allegations of Serious Misconduct 3. Investigating Unexplained Wealth Referrals
Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley	Chemistry Centre (WA)	<ol style="list-style-type: none"> 1. Research and Innovation 2. Commercial and Scientific Information and Advice 3. Emergency Response Management
Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Office of the Inspector of Custodial Services	<ol style="list-style-type: none"> 1. Inspection and Review of Custodial Services
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	Parliamentary Inspector of the Corruption and Crime Commission	<ol style="list-style-type: none"> 1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations

Division 25 **Western Australia Police Force¹**

Part 7 **Community Safety**

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 67 Net amount appropriated to deliver services	1,664,579	1,728,376	1,879,598	1,928,656	1,922,001	1,948,314	1,989,934
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	4,682	4,799	4,921	5,069	5,196	5,325	5,553
Total appropriations provided to deliver services	1,669,261	1,733,175	1,884,519	1,933,725	1,927,197	1,953,639	1,995,487
ADMINISTERED TRANSACTIONS							
Item 68 Amount provided for Administered Grants, Subsidies and Other Transfer Payments ^(a)	20,246	20,000	8,057	13,895	-	-	-
CAPITAL							
Item 140 Capital Appropriation	89,701	130,716	148,849	153,162	111,835	73,309	68,162
TOTAL APPROPRIATIONS	1,779,208	1,883,891	2,041,425	2,100,782	2,039,032	2,026,948	2,063,649
EXPENSES							
Total Cost of Services	1,961,224	1,983,943	2,163,025	2,206,659	2,173,025	2,191,288	2,217,209
Net Cost of Services ^(b)	1,777,593	1,808,433	1,977,055	2,024,640	1,985,072	2,001,202	2,025,196
Adjusted Total Cost of Services ^(c)	1,909,320	1,915,382	2,076,587	2,108,552	2,082,680	2,103,596	2,140,023
CASH ASSETS ^(d)	147,378	139,274	119,006	83,422	60,623	48,399	51,085

(a) Funding provided for firearms buyback schemes in support of the Firearms Reform Program.

(b) Represents Total Cost of Services (expenses) less retained revenues applied to the Western Australia Police Force'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) Adjusted Total Cost of Services excludes Road Trauma Trust Account grants for road safety initiatives delivered by other entities. These grants are considered on an annual basis and contribute to the variability in the Total Cost of Services recorded year-to-year. Further detail is provided in the Total Cost of Services - Reconciliation table.

(d) As at 30 June each financial year.

¹ 'Western Australia Police Force' includes persons appointed to the Police Force under Part I of the *Police Act 1892* and employees of the Police Service, which is the agency principally assisting the Minister for Police in the administration of the *Police Act 1892*. For the purposes of the 2025-26 Budget, Budget Paper No. 2 references to Western Australia Police Force are interchangeable with references to Western Australia Police in the Appropriation Bills.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Western Australia Police Force'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					
Hooning, CCTV and Retail Barring Package					
CCTV	-	2,302	-	-	-
Hooning	-	5,561	4,136	4,196	4,284
Police and Community Youth Centres - Sustainability and Programs	-	3,866	3,866	1,366	1,366
Regional Police Officer Recruitment	-	334	325	332	274
Road Trauma Trust Account - Regional Road Safety Program					
(Local Roads)	-	15,000	15,000	13,500	25,000
Small Commitments	-	525	-	-	-
New Initiatives					
2027 World Police and Fire Games	3,150	5,615	3,665	-	-
Aircraft Fleet Capability Program - Fixed Wing	205	1,661	5,074	4,960	4,814
Community Protection (Offender Reporting) Amendment Bill	2,114	-	-	-	-
Interagency Computer Aided Dispatch Replacement - Business Case	-	1,699	-	-	-
Knife Crime Reform	2,208	41	12	162	12
National Firearms Register	25	-	955	30	-
Police Auxiliary Officer Recruitment Campaign	-	100	-	-	-
Reducing Family Violence through Information Sharing - Business Case	1,000	-	-	-	-
Road Trauma Trust Account					
Breath and Drug Testing Buses for Regional Western Australia	249	1,838	2,693	2,753	2,760
Compass IoT Subscription	1,800	1,800	1,800	-	-
Driving Access and Equity Program	4,200	-	-	-	-
Enhanced Safe Driver Reward Scheme	495	1,508	2,440	2,440	-
Handheld and Car Speed Measuring Devices	1,717	805	-	-	-
Leavers and Summer Campaigns	1,660	-	-	-	-
Near Miss Camera Program	480	-	-	-	-
Operation Regional Influence	2,100	-	-	-	-
Road Safety Evaluation	634	1,205	1,143	143	143
Safe Driver Training	859	1,214	-	-	-
Ongoing Initiatives					
Baldivis and Forrestfield Police Stations - Operating Costs	216	1,385	1,445	1,503	1,561
Family and Domestic Violence Initiatives - Frontline Police Optimisation - E-Monitoring	2,102	3,767	3,862	3,958	4,057
Firearms Reform Program					
Firearms Licensing and Registry System	2,673	1,860	1,062	1,042	976
Resourcing	2,810	9,386	3,169	-	-
Interagency Emergency Services Radio Network	-	5,245	11,468	491	495
Let's Join Forces Recruitment Campaign	3,326	-	-	-	-
Mobile State Operations Command Centre	131	173	178	182	187
Operation Heat Shield	5,000	-	-	-	-
Road Trauma Trust Account					
Alcohol Interlock Scheme - Treatment Services	-	87	87	87	87
Camera Operations	486	-	-	-	-
Campaign Panel Contract	310	-	-	-	-
Data Linkage	-	24	30	30	30
Infringement Management Reform Program	4,255	-	-	-	-
Infringement Processing (Department of Transport)	-	2,261	1,412	1,446	1,827
Preventing Alcohol and Risk-Related Trauma in Youth	441	454	-	-	-
Regional Road Safety Program ^(a)	5,000	-	-	-	(20,000)
Road Safety Cameras	32	364	1,644	1,697	-
Road Trauma Support Service	-	782	61	61	114
State Trauma Registry	-	663	-	-	-
Other					
2025-26 Tariffs, Fees and Charges	-	193	202	243	744
Government Regional Officer Housing	4,353	4,913	4,837	4,522	5,538
Non-Government Human Services Sector Indexation	13	18	18	18	18
Police Rangers	216	-	-	-	-
Police Services Expenditure	69,829	57,334	-	-	-
Public Sector Wages Policy	44,869	65,342	82,930	85,070	85,108
Special Plates Fund	1,000	1,600	1,600	1,600	1,600
State Fleet Updates	855	882	894	874	867
Water Police	56	95	56	56	56

(a) Reflects net additional investment at the 2024-25 Mid-year Review and the redirection of existing funding to the Regional Road Safety Program (Local Roads) election commitment.

Significant Initiatives

Election Commitments

Hooning, CCTV and Retail Barring Package

1. The Government has committed to introducing new legislation and investing \$22.5 million to crack down on hoons and anti-social behaviour in neighbourhoods and shopping centres, including more CCTV cameras deployed in known anti-social hot spots to protect families. It will be specifically engineered to target highly dangerous high-harm offenders in communities, and significantly reduce their impact through a sustained, intelligence-driven and technologically-supported enforcement plan.

Police and Community Youth Centres - Sustainability and Programs

2. The Government has committed additional funding of \$10.5 million to Police and Community Youth Centres. This includes \$5.5 million for the Police and Community Youth Centres to ensure the sustainability of the centres across Western Australia (bringing the total approved sustainability funding to \$24 million) and \$5 million to continue the delivery of safeSPACE programs.

Regional Police Officer Recruitment

3. The Government has committed to investing \$15.6 million for the redevelopment of the former residential accommodation at the Western Australia Police Academy. The redevelopment will support the provision of free residential accommodation for regional police recruits during the six-month training period and during subsequent assignments to Perth. This strategy will support the future-proofing of regional policing.

Small Commitments

4. The Government will invest \$525,000 for several small commitments to be implemented. This includes CCTV cabling for Baldivis Police Station and equipment for both Midland and Carnarvon Police and Community Youth Centres, an Automatic Number Plate Recognition camera in South Perth, a mobile CCTV unit for the City of Canning and security system upgrades to the Community Security Group that integrate with the State Operations Centre.

Regional Road Safety Program (Local Roads)

5. The Government will expand the Regional Road Safety Program to target high-risk, high-speed regional roads managed by local governments by investing \$68.5 million from the Road Trauma Trust Account (RTTA) over the forward estimates period to support the Government's \$250 million commitment, which will be delivered by Main Roads.

Other Initiatives

Firearms Reform Program

6. To support the implementation of the new *Firearms Act 2024*, which came into effect on 31 March 2025, additional recurrent funding of \$44.9 million over 2024-25 to 2028-29 has been allocated to ensure that critical and time-sensitive activities can continue to progress. This includes the development of the Firearms Licensing and Registry System (\$7.6 million in operating expenses) and additional resources for the firearm licence transition and the Firearms Buyback Schemes 4 and 5 (\$15.4 million).

Interagency Emergency Service Radio Network

7. The Western Australian Emergency Service Radio Network is a critical component of the Western Australia Police Force's communication infrastructure, ensuring reliable and secure communication for operational policing. The additional funding allocated in this Budget will be used to upgrade this infrastructure and mitigate any risks to public safety and law enforcement operations.

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 Western Australia Police Force'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.	Contribute to community safety and security.	1. Metropolitan Policing Services 2. Regional and Remote Policing Services 3. Specialist Policing Services
	Improve coordination and community awareness of road safety in Western Australia.	4. Road Safety 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. Metropolitan Policing Services.....	681,056	665,223	717,352	728,985	718,860	730,750	744,798
2. Regional and Remote Policing Services.....	556,518	560,503	604,687	610,155	606,286	620,012	633,718
3. Specialist Policing Services.....	650,462	657,570	715,423	734,067	723,814	721,782	731,755
4. Road Safety Commission	73,188	100,647	125,563	133,452	124,065	118,744	106,938
Total Cost of Services.....	1,961,224	1,983,943	2,163,025	2,206,659	2,173,025	2,191,288	2,217,209

Total Cost of Services - Reconciliation

	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
Total Cost of Service.....	1,961,224	1,983,943	2,163,025	2,206,659	2,173,025	2,191,288	2,217,209
Less: RTTA Grants to Other Entities ^(a)	51,904	68,561	86,438	98,107	90,345	87,692	77,186
Adjusted Total Cost of Services	1,909,320	1,915,382	2,076,587	2,108,552	2,082,680	2,103,596	2,140,023

(a) The Western Australia Police Force distributes RTTA grants to other government agencies, local government and non-government organisations. These grants are included in Service 4 in the Service Summary table.

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Contribute to community safety and security:					
Rate of offences against the person (excluding family violence-related offences) per 100,000 people	1,014.7	810	1,063.5	810	1
Rate of offences against property (excluding family violence-related offences) per 100,000 people	4,442.1	6,200	4,035.9	6,200	2
Percentage of sworn police officer hours available for frontline policing duties	69.6%	75%	70.5%	75%	3
Percentage of priority one and two incidents in the metropolitan area responded to within 12 minutes	85.8%	80%	83.7%	80%	
Percentage of priority three incidents in the metropolitan area responded to within 60 minutes	84.2%	80%	79.0%	80%	
Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within seven days	81.4%	75%	82%	75%	
Percentage of offences against the person investigations finalised within 60 days	91.1%	85%	91.9%	85%	
Percentage of offences against property investigations finalised within 30 days	90.3%	90%	90.9%	90%	
Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences	98.8%	90%	n.a.	90%	4
The percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police	75%	82%	77.3%	82%	5
The percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police	68.4%	85%	70.7%	85%	5
Outcome: Improve coordination and community awareness of road safety in Western Australia:					
Effectiveness of road safety awareness campaigns	81%	70%	71%	70%	6

(a) Further detail in support of the key effectiveness indicators is provided in the Western Australia Police Force's Annual Report.

Explanation of Significant Movements

(Notes)

1. The variance between the 2024-25 Estimated Actual and the 2024-25 Budget is mainly attributed to an upward trend in the number of reported assault (non-family) and threatening behaviour (non-family) offences. The Western Australia Police Force will continue to focus on the policing fundamentals to support community safety. This includes the use of technology such as body worn cameras to continue to improve investigative response to violent incidents.
2. The variance between the 2024-25 Estimated Actual and the 2024-25 Budget is due to decreases in the number of reported offences for burglary, stealing of motor vehicles and stealing. Stealing offences are the largest contributor to offences against property and have decreased in 2024-25 year-to-date compared to 2023-24 year-to-date. The Western Australia Police Force has put effort into sustaining suppression of offences against property. The Rapid Apprehension Squad and Regional Operations Group work with Rapid High Harm Offender Response across the Perth metropolitan region. This provides a dynamic capability to respond to prolific, high-harm offenders who often cross district boundaries, preventing crime through the earliest apprehension of active recidivist offenders, reducing longer term crime sprees by individuals and/or groups.

3. The reduction in the 2024-25 Estimated Actual compared with the 2024-25 Budget has been caused in part by long-term increases in the baseline hours associated with recruits, whilst hours available for frontline duties have remained comparatively steady. The indicator is calculated as the number of hours available for frontline duties divided by baseline hours, expressed as a percentage. The Western Australia Police Force has invested significantly in the recruitment of new officers, with a sustained high volume of recruits throughout 2023-24 and into 2024-25. Extra staff have been diverted to support the development of recruits into competent frontline constables. Recruits and training staff are allocated to non-frontline units and therefore not included in frontline hours but contribute to baseline hours.
4. An exemption to reporting of this indicator has been granted for 2024-25 due to the transition of infringement management to Transport and Major Infrastructure in October 2024.
5. The National Survey of Community Satisfaction with Policing methodology changed at the start of 2023-24, causing a break in the time series. Data collection for the survey changed from 100% phone interviews to a mix of phone interviews and online self-completed surveys. This has resulted in lower estimates of community satisfaction in the 2023-24 Actual and 2024-25 Estimated Actual compared to the 2024-25 Budget and has impacted all jurisdictions and the national result to varying degrees.
6. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual reflects the impact of two new campaigns, which targeted specific demographic groups, whereas this indicator measures general population awareness.

Services and Key Efficiency Indicators

1. Metropolitan Policing Services

General policing services provided by districts within the Perth metropolitan region including crime prevention, maintaining public order and responding to and investigating criminal and general incidents.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	681,056	665,223	717,352	728,985	
Less Income	10,083	11,527	13,555	11,277	
Net Cost of Service	670,973	653,696	703,797	717,708	
Employees (Full-Time Equivalents)	3,735	3,972	3,943	4,096	
Efficiency Indicator					
Average cost of metropolitan policing services per person in the Perth metropolitan area	\$295	\$284	\$301	\$300	

2. Regional and Remote Policing Services

General policing services provided by districts within regional Western Australia including crime prevention, maintaining public order and responding to and investigating criminal and general incidents.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	556,518	560,503	604,687	610,155	
Less Income	12,469	15,360	16,764	13,946	
Net Cost of Service	544,049	545,143	587,923	596,209	
Employees (Full-Time Equivalents)	2,218	2,407	2,308	2,404	
Efficiency Indicator					
Average cost of regional and remote policing services per person in regional Western Australia	\$974	\$957	\$1,040	\$1,042	

3. Specialist Policing Services

Specialist policing services include major crime, serious and organised crime, sex crime, commercial crime, licensing enforcement, forensic, intelligence, traffic enforcement, counter terrorism and emergency response.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	650,462	657,570	715,423	734,067	
Less Income	27,442	37,166	36,894	30,694	
Net Cost of Service	623,020	620,404	678,529	703,373	
Employees (Full-Time Equivalents)	3,346	3,557	3,392	3,505	
Efficiency Indicator					
Average cost of specialist services per person in Western Australia	\$226	\$225	\$241	\$243	

4. Road Safety Commission

The objective of this program is to improve coordination and community awareness of road safety 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	73,188	100,647	125,563	133,452	1
Less Income	128,427	111,457	118,757	126,102	
Net Cost of Service	(55,239)	(10,810)	6,806	7,350	
Employees (Full-Time Equivalents)	41	47	41	49	2
Efficiency Indicators					
Percentage of Road Safety Commission projects completed on time	82%	90%	96%	90%	3
Percentage of Road Safety Commission projects completed on budget	53%	95%	68%	95%	4

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual largely reflects spending decisions taken after the Premier's Road Safety Round Table in September 2024 and as part of 2024-25 Mid-year Review.
2. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual is due to a combination of vacancies, recruitment timeframes and part-time employment arrangements.
3. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual reflects an improvement in obtaining timely approvals for advertising campaigns.
4. The tolerance level for this indicator is $\pm 1\%$ and 17 out of 25 (68%) projects were delivered within this tolerance. Seven projects (28%) were delivered under budget by more than 1%. One project was delivered over budget.

Asset Investment Program

1. The Western Australia Police Force has a diverse range of asset classes used to support police officers in the delivery of policing services across the State. New capital investment in the 2025-26 Budget largely focuses on election commitments and investment to maintain current infrastructure.

Election Commitments

Regional Police Officer Recruitment

2. The Government has committed capital investment of \$14.3 million for the redevelopment of the former residential accommodation at the Western Australia Police Academy. The redevelopment will provide free residential accommodation for regional police recruits during the six-month training period and during subsequent assignments to Perth. This strategy will support the future-proofing of regional policing.

Hooning, CCTV and Retail Barring Package - Hooning

3. The Government has invested \$1.8 million for capital infrastructure to support the implementation of a Road Policing Technology Strategy, which is specifically engineered to target highly dangerous high harm offenders in communities. The Strategy will significantly reduce the impact of these offenders through a sustained, intelligence-driven and technologically-supported enforcement plan.

Aircraft Fleet Capability Program Tranche 1 Fixed Wing

4. In August 2024, \$5 million was provided for essential maintenance of two existing Pilatus PC-12 aircraft. This funding for essential maintenance will support the rigorous maintenance schedules undertaken to ensure the continued viability of these aircraft in search and rescue, and surveillance activities.

	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							
Fleet and Equipment							
Aircraft Fleet and Safety Case Trials	367	297	297	70	-	-	-
Asset Equipment Management Program 2024-2028	34,305	6,970	6,970	6,375	6,560	7,200	7,200
Helicopter Replacement	47,053	39,898	81	3,288	3,867	-	-
ICT and Radio Infrastructure							
Firearm Act Reform Program - ICT Implementation	13,717	9,006	9,006	4,711	-	-	-
ICT Optimisation Program 2024-2028	30,800	2,800	2,800	7,000	7,000	7,000	7,000
Interagency Emergency Services Radio Network	40,076	33,816	14,098	6,260	-	-	-
National Firearms Register	5,890	475	475	1,000	2,745	1,670	-
Land and Buildings Infrastructure							
950 Police Officer Infrastructure Program - Planning and Accommodation Refits	2,971	1,121	300	450	500	500	400
Armadale Courthouse and Police Complex	83,712	81,187	2,000	2,525	-	-	-
Asset Maintenance Fund							
Cannington District Police Complex	6,294	125	125	4,841	1,328	-	-
Hillarys Police Station	435	400	400	35	-	-	-
Mandurah District Complex	1,357	1,043	1,043	314	-	-	-
Baldivis Police Station	26,680	23,018	19,796	3,662	-	-	-
Forrestfield Police Station	27,172	25,101	20,074	2,071	-	-	-
Fremantle District Police Complex	140,011	29,111	21,601	72,395	32,791	4,768	946
Kimberley District Support Facility	29,847	1,268	800	13,373	14,016	1,190	-
Multifunctional Policing Facilities - Heating Ventilation and Air-Conditioning (HVAC) Replacement Tranche 3							
Police Facilities Upgrade Program 2024-2028	34,590	6,363	6,300	6,650	6,850	6,900	7,827
COMPLETED WORKS							
Fleet and Equipment							
Meth Border Force	5,104	5,104	10	-	-	-	-
Mobile State Operations Command Centre (Vehicles)	3,530	3,530	2,477	-	-	-	-
ICT and Radio Infrastructure							
ICT Optimisation Program 2022-2024	3,514	3,514	200	-	-	-	-
National Criminal Intelligence System	9,150	9,150	2,358	-	-	-	-
Police Compensation ICT System	300	300	300	-	-	-	-
Technology Improvement Program	12,563	12,563	3,488	-	-	-	-
Technology Program 2024-25	8,254	8,254	8,254	-	-	-	-

	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
Land and Buildings Infrastructure							
Kununurra Police Station Alterations	1,625	1,625	382	-	-	-	-
Multifunctional Policing Facilities - HVAC Replacement Tranche 2.....	6,571	6,571	1,331	-	-	-	-
Office Space and Child-Friendly Interview Rooms in Remote Western Australia (Commonwealth).....	3,628	3,628	942	-	-	-	-
Westralia Square Accommodation.....	4,538	4,538	368	-	-	-	-
Road Trauma Trust Account							
Breath and Drug Buses Regional Western Australia	899	899	899	-	-	-	-
Breath and Drug Bus Replacement 2021-2023	1,152	1,152	344	-	-	-	-
Traffic Caution App	300	300	300	-	-	-	-
NEW WORKS							
Election Commitments							
Hooning, CCTV and Retail Barring Package - Hooning	1,830	-	-	1,830	-	-	-
Regional Police Officer Recruitment.....	14,336	-	-	1,920	11,598	578	240
Other New Works							
Fleet and Equipment							
Aircraft Fleet Capability Program Tranche 1 - Fixed Wing.....	5,000	-	-	-	2,500	2,500	-
Asset Equipment Management Program 2028-2032	4,981	-	-	-	-	54	1,900
Land and Buildings Infrastructure - Police Facilities Upgrade Program 2028-2032	4,587	-	-	-	-	-	1,200
Total Cost of Asset Investment Program	626,222	331,910	130,987	139,070	89,755	32,360	26,713
FUNDED BY							
Capital Appropriation.....			75,026	98,063	54,239	15,246	10,613
Commonwealth Grants.....			2,855	1,000	2,745	1,670	-
Funding included in Department of Treasury and Finance - Administered Item.....			-	13,088	14,016	1,190	-
Holding Account			9,851	14,794	14,827	14,254	16,100
Internal Funds and Balances.....			23,139	2,224	2,600	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			1,525	5,190	1,328	-	-
Digital Capability Fund.....			17,260	4,711	-	-	-
Royalties for Regions Fund			1,331	-	-	-	-
Total Funding.....			130,987	139,070	89,755	32,360	26,713

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services is estimated to increase by \$222.7 million from the 2024-25 Budget to the 2025-26 Budget Year. This is mainly attributable to the public sector wages policy and an increase in grants and subsidies.

Income

2. Consistent with the movement in the Total Cost of Services, the Income from Government is anticipated to increase by \$203.3 million from the 2024-25 Budget to the 2025-26 Budget Year. This is mainly due to the public sector wages policy and an increase in grants and subsidies.

Statement of Financial Position

3. Total assets are increasing over the forward estimates period, reflecting an increase in Holding Account receivables and the purchase of fixed assets under the approved Asset Investment Program (offset by depreciation).

Statement of Cashflows

4. The decrease in cash assets from the 2023-24 Actual to the 2024-25 Estimated Actual and 2025-26 Budget Year is mainly due to increased payments from the Road Trauma Trust Account.

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)	1,336,201	1,412,241	1,478,545	1,541,857	1,567,115	1,605,663	1,646,123
Grants and subsidies ^(c)	66,688	82,043	100,920	114,636	103,977	98,396	87,890
Supplies and services	249,313	230,449	295,456	266,961	227,388	211,163	205,883
Accommodation	70,304	59,108	69,218	64,426	57,165	57,820	58,422
Depreciation and amortisation	127,784	123,161	128,077	133,993	136,420	136,971	136,856
Finance and interest costs	4,232	4,548	5,470	5,696	6,306	5,862	6,171
Other expenses	106,702	72,393	85,339	79,090	74,654	75,413	75,864
TOTAL COST OF SERVICES	1,961,224	1,983,943	2,163,025	2,206,659	2,173,025	2,191,288	2,217,209
Income							
Sale of goods and services	362	649	769	496	496	496	496
Regulatory fees and fines	25,506	29,982	29,982	23,529	24,406	25,508	26,371
Grants and subsidies	3,390	4,302	6,964	1,510	4,210	2,210	510
Other revenue	31,155	29,620	33,298	32,382	32,877	33,993	34,813
RTTA Revenue (Service Delivery Agreement)	123,218	110,957	114,957	124,102	125,964	127,879	129,823
Total Income	183,631	175,510	185,970	182,019	187,953	190,086	192,013
NET COST OF SERVICES	1,777,593	1,808,433	1,977,055	2,024,640	1,985,072	2,001,202	2,025,196
INCOME FROM GOVERNMENT							
Service appropriations	1,669,261	1,733,175	1,884,519	1,933,725	1,927,197	1,953,639	1,995,487
Resources received free of charge	3,298	4,264	4,264	4,264	4,264	4,264	4,264
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	43	1,908	1,525	5,190	1,328	-	-
Royalties for Regions Fund							
Regional Community Services Fund	31,428	32,868	31,492	30,973	19,325	19,325	19,325
Other revenues	12,897	12,153	16,359	13,471	11,494	7,830	7,830
TOTAL INCOME FROM GOVERNMENT	1,716,927	1,784,368	1,938,159	1,987,623	1,963,608	1,985,058	2,026,906
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(60,666)	(24,065)	(38,896)	(37,017)	(21,464)	(16,144)	1,710

(a) Full audited financial statements are published in the Western Australia Police Force's Annual Report.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 9,340, 9,684 and 10,054 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
Community Safety and Crime Prevention							
Partnership Fund	1,762	1,721	1,721	1,748	1,678	1,250	1,250
Election Commitments							
Hooning, CCTV and Retail Barring							
Package - CCTV	-	-	-	2,302	-	-	-
Police and Community Youth Centres (PCYC)							
SafeSPACE Program	-	-	-	2,500	2,500	-	-
Sustainability	4,544	4,634	4,634	6,000	6,000	6,000	6,000
Regional Road Safety Program (Local Roads)	-	-	-	15,000	15,000	13,500	25,000
Small Commitments	-	-	-	525	-	-	-
Interagency Emergency Services Radio							
Network	250	333	333	-	-	-	-
Other Grants	245	-	-	-	-	-	-
PCYC							
Kununurra	1,419	957	957	-	-	-	-
Midland	1,150	-	-	-	-	-	-
Rockingham	307	-	-	-	-	-	-
SafeSPACE Program	2,300	2,300	2,300	-	-	-	-
Road Safety Initiatives							
Government Organisations	48,432	64,947	82,824	78,574	71,409	70,129	48,070
Non-Government Organisations	3,472	3,614	3,614	4,533	3,936	4,063	4,116
Special Plates Fund	2,807	3,537	4,537	3,454	3,454	3,454	3,454
TOTAL	66,688	82,043	100,920	114,636	103,977	98,396	87,890

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	9,499	15,882	29,119	25,133	23,821	26,907	31,660
Restricted cash	18,076	8,270	3,897	3,797	3,697	3,597	3,597
Restricted cash (RTTA)	119,803	79,041	85,990	54,492	33,105	17,895	15,828
Holding Account receivables	13,451	16,744	14,794	14,827	14,254	16,100	15,900
Receivables	15,651	15,523	15,651	15,651	59,265	15,651	15,651
Other	25,813	15,967	25,813	25,813	25,813	25,813	25,813
Assets held for sale	2,688	2,057	2,688	2,688	2,688	2,688	2,688
Total current assets	204,981	153,484	177,952	142,401	162,643	108,651	111,137
NON-CURRENT ASSETS							
Holding Account receivables	966,625	1,080,860	1,087,187	1,211,525	1,338,736	1,459,588	1,580,544
Property, plant and equipment	1,396,367	1,385,839	1,443,687	1,531,898	1,526,897	1,486,115	1,443,534
Receivables	33,624	-	36,954	40,284	873	873	7,373
Intangibles	67,040	87,803	82,651	83,720	81,823	78,851	74,209
Restricted cash ^(b)	-	36,081	-	-	-	-	-
Total non-current assets	2,463,656	2,590,583	2,650,479	2,867,427	2,948,329	3,025,427	3,105,660
TOTAL ASSETS	2,668,637	2,744,067	2,828,431	3,009,828	3,110,972	3,134,078	3,216,797
CURRENT LIABILITIES							
Employee provisions	256,758	252,826	264,659	274,053	283,320	239,706	246,206
Payables	16,026	8,417	16,026	16,026	16,026	16,026	16,026
Borrowings and leases	44,105	41,442	45,190	48,536	46,399	44,539	46,470
Other	14,957	21,854	14,957	14,957	14,957	14,957	14,957
Total current liabilities	331,846	324,539	340,832	353,572	360,702	315,228	323,659
NON-CURRENT LIABILITIES							
Employee provisions	81,877	79,178	81,877	81,877	81,877	81,877	81,877
Borrowings and leases	51,119	42,114	56,126	82,744	67,912	73,425	76,843
Other	196	196	196	196	196	196	196
Total non-current liabilities	133,192	121,488	138,199	164,817	149,985	155,498	158,916
TOTAL LIABILITIES	465,038	446,027	479,031	518,389	510,687	470,726	482,575
EQUITY							
Contributed equity	1,366,886	1,537,567	1,551,496	1,731,431	1,862,620	1,942,709	2,011,847
Accumulated surplus/(deficit)	271,379	269,889	232,483	195,466	174,002	157,858	159,568
Reserves	565,334	490,584	565,421	564,542	563,663	562,785	562,807
Total equity	2,203,599	2,298,040	2,349,400	2,491,439	2,600,285	2,663,352	2,734,222
TOTAL LIABILITIES AND EQUITY	2,668,637	2,744,067	2,828,431	3,009,828	3,110,972	3,134,078	3,216,797

(a) Full audited financial statements are published in the Western Australia Police Force'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	1,555,379	1,606,335	1,752,763	1,794,560	1,785,732	1,816,687	1,858,631
Capital appropriation	89,701	130,716	148,849	153,162	111,835	73,309	68,162
Administered equity contribution	-	11,817	-	13,088	14,016	1,190	-
Holding Account drawdowns	16,800	13,451	9,851	14,794	14,827	14,254	16,100
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	43	1,908	1,525	5,190	1,328	-	-
Climate Action Fund	287	-	-	-	-	-	-
Digital Capability Fund	27,770	29,447	34,430	13,685	5,338	5,590	976
Royalties for Regions Fund							
Regional Community Services Fund	31,428	32,868	31,492	30,973	19,325	19,325	19,325
Regional Infrastructure and Headworks							
Fund	-	-	1,331	-	-	-	-
Receipts paid into Consolidated Account	(145)	-	-	-	-	-	-
Other	14,582	11,411	15,617	12,729	10,752	7,088	7,088
Net cash provided by Government	1,735,845	1,837,953	1,995,858	2,038,181	1,963,153	1,937,443	1,970,282
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(1,328,311)	(1,404,340)	(1,470,644)	(1,532,463)	(1,557,848)	(1,649,277)	(1,639,623)
Grants and subsidies	(65,865)	(82,043)	(100,920)	(114,636)	(103,977)	(98,396)	(87,890)
Supplies and services	(238,952)	(224,616)	(289,623)	(261,128)	(221,555)	(205,330)	(199,991)
Accommodation	(61,012)	(59,108)	(69,218)	(64,426)	(57,165)	(57,820)	(58,422)
GST payments	(58,976)	(49,911)	(49,911)	(49,911)	(49,911)	(49,911)	(49,911)
Finance and interest costs	(4,232)	(4,548)	(5,470)	(5,696)	(6,306)	(5,862)	(6,171)
Other payments	(109,156)	(71,020)	(83,966)	(77,717)	(73,281)	(74,040)	(74,550)
Receipts ^(b)							
Regulatory fees and fines	25,332	29,982	29,982	23,529	24,406	25,508	26,371
Grants and subsidies	4,423	4,302	6,964	1,510	4,210	2,210	510
Sale of goods and services	484	649	769	496	496	496	496
GST receipts	57,283	49,911	49,911	49,911	49,911	49,911	49,911
Other receipts	30,435	27,420	31,098	29,700	30,677	31,793	32,613
RTTA Revenue (Service Delivery Agreement)	123,212	110,957	114,957	124,102	125,964	127,879	129,823
Net cash from operating activities	(1,625,335)	(1,672,365)	(1,836,071)	(1,876,729)	(1,834,379)	(1,902,839)	(1,876,834)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(82,621)	(126,100)	(130,987)	(139,070)	(89,755)	(32,360)	(26,713)
Proceeds from sale of non-current assets	812	-	-	482	-	-	-
Net cash from investing activities	(81,809)	(126,100)	(130,987)	(138,588)	(89,755)	(32,360)	(26,713)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(52,827)	(49,292)	(53,842)	(55,118)	(57,615)	(58,082)	(57,549)
Other payments	(4,203)	-	(3,330)	(3,330)	(4,203)	-	(6,500)
Other proceeds	-	-	-	-	-	43,614	-
Net cash from financing activities	(57,030)	(49,292)	(57,172)	(58,448)	(61,818)	(14,468)	(64,049)
NET INCREASE/(DECREASE) IN CASH HELD	(28,329)	(9,804)	(28,372)	(35,584)	(22,799)	(12,224)	2,686
Cash assets at the beginning of the reporting period	205,128	149,078	147,378	119,006	83,422	60,623	48,399
Net cash transferred to/from other agencies	(29,421)	-	-	-	-	-	-
Cash assets at the end of the reporting period	147,378	139,274	119,006	83,422	60,623	48,399	51,085

(a) Full audited financial statements are published in the Western Australia Police Force'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 Western Australia Police Force. 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							
Departmental	9,504	11,342	11,342	11,626	11,914	12,212	12,212
Licenses	15,828	18,640	18,640	11,903	12,492	13,296	14,159
Grants and Subsidies							
Commonwealth - Other	4,423	4,302	6,964	1,510	4,210	2,210	510
Sale of Goods and Services							
Departmental	484	649	769	496	496	496	496
GST Receipts							
GST Input Credits	54,122	47,211	47,211	47,211	47,211	47,211	47,211
GST Receipt on Sales	3,161	2,700	2,700	2,700	2,700	2,700	2,700
Other Receipts							
Commonwealth - Other	3,693	2,034	2,034	2,036	2,036	2,036	2,036
Departmental	22,187	24,886	25,264	25,664	27,141	28,657	30,077
TOTAL	113,402	111,764	114,924	103,146	108,200	108,818	109,401

(a) The moneys received and retained are to be applied to the Western Australia Police Force'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							
Firearms Licensing Infringements (a)	334	100	100	100	100	100	100
Minor Infringement Penalties (b)	535	710	710	710	710	710	710
Other							
Firearms Reform Program - Appropriation to Fund:							
Firearms Buyback Scheme 1 (c)	246	-	-	-	-	-	-
Firearms Buyback Scheme 2 and 3 (c)	20,000	20,000	-	-	-	-	-
Firearms Buyback Scheme 4 (c)	-	-	3,557	395	-	-	-
Firearms Buyback Scheme 5 (c)	-	-	4,500	13,500	-	-	-
Sale of Lost, Stolen and Forfeited Property (d)	669	600	600	600	600	600	600
TOTAL ADMINISTERED INCOME	21,784	21,410	9,467	15,305	1,410	1,410	1,410
EXPENSES							
Other							
All Other Expenses	112	250	250	250	250	250	250
Firearms Reform Program							
Firearms Buyback Scheme 1 Payments	433	-	-	-	-	-	-
Firearms Buyback Scheme 2 and 3 Payments	5,167	20,000	14,274	-	-	-	-
Firearms Buyback Scheme 4 Payments	-	-	3,557	395	-	-	-
Firearms Buyback Scheme 5 Payments	-	-	4,500	13,500	-	-	-
Receipts Paid into the Consolidated Account	1,713	1,160	1,160	1,160	1,160	1,160	1,160
TOTAL ADMINISTERED EXPENSES	7,425	21,410	23,741	15,305	1,410	1,410	1,410

(a) The *Firearms Act 1973* and *Firearms Regulations 1974* enable the Western Australia Police Force to issue an infringement as an alternative option to deal with firearms offences. These infringements relate mostly to the non-renewal of firearms licences within three months of the due date. These infringements are issued by the Western Australia Police Force under the provisions of the *Firearms Act 1973*. Fines collected are transferred to the Consolidated Account.

(b) The *Criminal Code Amendment (Infringement Notices) Act 2011* and Criminal Code (Infringement Notices) Regulations 2015 enable the Western Australia Police Force to issue an infringement as an alternative option to deal with criminal conduct for nominated minor criminal offences by issuing notices, rather than through the court system. Fines collected are transferred to the Consolidated Account.

(c) Funding provided for the Firearms Reform Program - Firearms Buyback Schemes relate to payments for the returns of lawfully licensed firearms prohibited under the new firearms legislation.

(d) The net proceeds of lost and stolen items sold at auction are transferred to the Consolidated Account. The net proceeds of assets forfeited under the Proceeds of Crime legislation are transferred to the Proceeds of Crime fund administered by Justice.

Division 26 **Justice**

Part 7 **Community Safety**

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 69 Net amount appropriated to deliver services	1,590,957	1,580,981	1,767,221	1,841,964	1,782,500	1,814,544	1,853,355
Amount Authorised by Other Statutes							
- Children's Court of Western Australia							
Act 1988	408	413	413	413	413	413	413
- Criminal Injuries Compensation Act 2003	80,000	55,038	100,000	41,738	41,738	41,738	41,738
- District Court of Western Australia							
Act 1969	16,964	18,319	18,319	19,384	19,384	19,974	20,560
- Judges' Salaries and Pensions Act 1950 ...	13,619	14,785	14,785	15,784	16,145	16,585	17,023
- Salaries and Allowances Act 1975	39,591	43,874	43,874	45,945	47,457	48,583	49,654
- Solicitor General Act 1969	597	612	612	627	643	643	643
- State Administrative Tribunal Act 2004	7,211	7,727	7,727	7,727	7,727	7,727	7,727
Total appropriations provided to deliver services	1,749,347	1,721,749	1,952,951	1,973,582	1,916,007	1,950,207	1,991,113
CAPITAL							
Item 141 Capital Appropriation	80,772	148,575	131,700	183,054	68,914	49,408	51,561
TOTAL APPROPRIATIONS	1,830,119	1,870,324	2,084,651	2,156,636	1,984,921	1,999,615	2,042,674
EXPENSES							
Total Cost of Services	2,087,834	2,040,077	2,276,556	2,329,885	2,276,200	2,309,802	2,353,187
Net Cost of Services ^(b)	1,835,285	1,781,132	2,020,972	2,033,698	1,970,679	2,001,153	2,043,047
CASH ASSETS ^(c)	12,667	21,190	2,738	3,264	4,786	6,854	9,138

(a) The 2023-24 Actual has been recast, for comparability purposes, to reflect the reclassification of the National Redress Scheme from a controlled function to an administered function, effective 1 July 2024.

(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					
Kununurra Night Space	-	1,624	2,013	1,777	-
Small Commitments	-	121	-	-	-
Youth Crime Bail Reform Package					
Armadale Children's Court	-	-	3,001	3,095	3,193
Electronic Curfew Technology	-	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					
Adult Custodial Estate Expansion	1,320	3,338	-	-	-
Commonwealth Grants - National Access to Justice Partnership 2025-30	-	36,090	38,779	40,803	42,867
Courts Infrastructure Planning	-	665	-	-	-
Family and Domestic Violence (FDV) Initiatives – <i>Family Violence</i>					
<i>Legislation Reform Act 2024</i>	3,559	13,365	12,541	12,790	4,641
New Office of the Information Commissioner	450	651	328	336	345
On Track to Thrive	-	418	508	-	-
Western Australian Institute of Sport Acknowledgement Payments Scheme	150	-	-	-	-
Youth Bail Support and Engagement Programs	-	358	475	-	-
Youth Bail Support and Engagement Programs – Legal Aid	-	538	747	-	-
Ongoing Initiatives					
Body Worn Cameras and Digital Evidence Management Platform	-	150	401	407	414
Casuarina Prison Alcohol and Other Drug Rehabilitation Unit	-	7,182	7,399	7,619	7,843
Commonwealth Grants					
Family Court of Western Australia	982	1,031	1,415	1,788	1,788
Indian Ocean Territories Service Delivery Agreement	(13)	(13)	(13)	(13)	(13)
National Legal Assistance Partnership 2020-25	4,746	-	-	-	-
Community Legal Services	3,402	8,781	9,030	9,283	9,399
Custody Notification Service	742	527	542	558	558
FDV Initiatives - Family Violence Restraining Order Shuttle Conferencing	-	2,869	-	-	-
Hakea Prison Health Services	981	2,715	-	-	-
Justice Reform Initiatives	-	7,094	3,759	-	-
Justice Reform Initiatives - Legal Aid	-	2,043	1,147	-	-
Justice Services Expenditure	133,442	123,416	125,373	95,708	101,395
Kimberley Juvenile Justice Strategy	612	7,281	-	-	-
Prisoner Telephone System	-	1,461	1,714	1,902	1,227
Regional Court Security	-	5,204	841	124	-
Registry of Births, Deaths and Marriages	69	653	715	782	896
State Administrative Tribunal - Building Disputes	300	-	-	-	-
Western Desert Justice Program	-	550	-	-	-
Youth Detention					
Litigation Management	-	570	-	-	-
Therapeutic Model of Care	1,297	6,787	3,967	4,099	4,199
Other					
Corporate Services for Commissioner for Children and Young People	138	140	144	149	153
Criminal Injuries Compensation	44,962	-	-	-	-
Government Office Accommodation	(257)	(354)	(365)	(377)	(389)
Government Regional Officer Housing	1,577	1,900	1,620	1,122	558
Legal and Justice Sector First Responder Training Initiative	-	755	500	-	-
Mining Warden Court Services	891	669	599	562	562
Non-Government Human Services Sector Indexation	622	829	853	878	884
Public Sector Wages Policy	26,012	40,293	52,434	59,298	54,477
Public Sector Wages Policy - Legal Aid	1,708	2,409	2,982	3,080	3,080
RiskCover Fund Insurance Premiums	-	71,779	-	-	-
State Fleet Updates	90	222	241	225	474

Significant Initiatives

Election Commitments

1. Funding of \$5.4 million is provided to meet the Government's election commitment to replicate the Ngurra Buru (Broome Night Space) in Kununurra to provide a safe place for vulnerable young people. Planning for the three-year pilot will commence in consultation with local community representatives and the Department of Communities to identify a suitable location and engage support services including meals, access to youth mentors and next day family follow-up.
2. The Government will invest \$14.5 million (\$10.3 million recurrent and \$4.2 million capital) to progress the Youth Crime Bail Reform Package election commitment, with work commencing to repurpose and operate the Old Armadale Courthouse as a Children's Court and to develop an application for electronic curfew checking of young people on bail. The Department has commenced associated work on reforms to fast-track trials before the Children's Court and ensure bail decisions for violent young offenders can be reviewed immediately.

3. The Department continues to progress the Government's extensive legislative reform agenda, including the reintroduction of the Evidence Bill 2025 and commitments made during the 2025 election including the establishment of a Judicial Commission in Western Australia, legislative change to criminalise the online publication of material relating to offending behaviour, reforming the parole process for life or indefinite prisoners, and proposed reforms to the *Restraining Orders Act 1997*.

Reform Initiatives

4. The Department continues to monitor and respond to emerging demands associated with the *Family Violence Legislation Reform Act 2024*. The Government has committed an additional \$46.9 million for screening of family violence offenders for mandatory electronic monitoring, risk assessment and case management, engagement with victims and expanded response capabilities in regional locations (in collaboration with the Western Australia Police Force).
5. The Department continues to pursue initiatives to enhance community safety, improve offender outcomes and slow the growth in the offender population. Work will continue on the Justice Reform Program initiatives to support the safe and appropriate release of offenders on bail and parole, the Western Desert Justice Program and the Kimberley Juvenile Justice Strategy.

Adult Corrective Services

6. The Department continues to experience unprecedented growth in the State's adult prison population and a similar increase in the number of offenders sentenced to community-based orders. Additional funding is provided for justice services, primarily to safely and securely operate the prison system, manage the increasing caseload of offenders on community-based orders and to meet the Department's immediate training and recruitment needs.
7. The Department is delivering a range of short-to-long-term measures to ensure sufficient infrastructure capacity to manage the significant growth in the State's adult prison population. Work will continue on the construction of Casuarina Expansion Stage Two and over 100 additional beds will be brought online through internal expansions of the custodial estate within the next 12 months. The Government has also allocated \$4.7 million towards custodial infrastructure planning for the delivery of a new long-term custodial infrastructure plan, and to commence planning to expand Acacia Prison and Casuarina Prison.
8. As the number of offenders in custody continues to grow, the Department is working to enhance the safety and wellbeing of staff and prisoners. Funding in this Budget will continue the roll-out of body worn cameras to Casuarina Prison to deter violent incidents and support the gathering of evidence to resolve investigations.

Youth Justice Services

9. To enhance safety and improve outcomes for young offenders, the Government will invest a further \$20.3 million towards the youth detention model of care, providing additional health staff for a new crisis care unit, additional case management staff to facilitate individualised rehabilitation and reintegration care, and expansion of Aboriginal cultural security initiatives.

Court and Tribunal Services

10. The Department will receive funding to maintain the safe and efficient delivery of court security and custodial services to address growth in demand for court listings across the State.
11. The Department continues to experience high time-to-trial for criminal matters due to the growing volume, complexity and length of trials, and the limited availability of courtrooms that can accommodate jury trials. The Department will receive an additional \$665,000 to develop a business case with a range of infrastructure and site options to deliver additional court room capacity within the Perth metropolitan area.

Legal Assistance

12. To ensure access to justice for vulnerable members of the community, the Department will spend an additional \$39.9 million on grants to community legal services. This complements funding secured from the Commonwealth Government through the National Access to Justice Partnership Agreement.

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
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	An efficient, accessible court and tribunal system.	1. Court and Tribunal Services
	Trustee, Guardianship and Administration services are accessible to all Western Australians.	2. Advocacy, Guardianship and Administration Services 3. Trustee Services
	Western Australian birth, death, marriage and change of name certificates are accurate and accessible.	4. Births, Deaths and Marriages
	Government receives quality and timely legislative drafting and publication services.	5. Services to Government
	People who experience unlawful discrimination, harassment and victimisation have efficient and accessible avenues of redress.	6. Equal Opportunity Commission Services
	Equitable access to legal services and information.	7. Legal Assistance
	A safe, secure and decent corrective services which contributes to community safety and reduces offenders' involvement in the justice system.	8. Adult Corrective Services 9. Youth Justice 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. Court and Tribunal Services	518,744	505,537	552,234	513,499	518,483	526,174	556,376
2. Advocacy, Guardianship and Administration Services	14,466	20,533	20,490	20,882	21,602	22,707	22,485
3. Trustee Services	31,034	34,768	33,486	35,451	36,877	37,558	37,864
4. Births, Deaths and Marriages	9,762	11,266	11,546	12,548	12,771	13,123	13,262
5. Services to Government	40,485	46,500	53,155	58,543	53,109	55,892	59,530
6. Equal Opportunity Commission Services....	3,355	3,858	4,190	4,320	4,297	4,438	4,546
7. Legal Assistance	156,794	160,345	174,207	202,348	197,380	200,365	207,057
8. Adult Corrective Services	1,158,860	1,110,301	1,253,411	1,293,536	1,260,313	1,281,974	1,292,214
9. Youth Justice Services	154,334	146,969	173,837	188,758	171,368	167,571	159,853
Total Cost of Services	2,087,834	2,040,077	2,276,556	2,329,885	2,276,200	2,309,802	2,353,187

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: An efficient, accessible court and tribunal system:					
Supreme Court:					
Criminal - Time to trial.....	56 weeks	39 weeks	56 weeks	39 weeks	1
Civil - Time to finalise non-trial matters.....	21 weeks	19 weeks	19 weeks	19 weeks	
District Court - Criminal - Time to trial.....	64 weeks	32 weeks	65 weeks	32 weeks	2
State Administrative Tribunal - Time to finalise	19 weeks	15 weeks	16 weeks	15 weeks	
Family Court of Western Australia - Time to finalise non-trial matters.....	43 weeks	27 weeks	48 weeks	27 weeks	3
Magistrates Court - Criminal and Civil - Time to trial	23 weeks	19 weeks	25 weeks	19 weeks	4
Coroner's Court - Time to trial	129 weeks	128 weeks	110 weeks	128 weeks	5
Fines Enforcement Registry - Percentage of fines satisfied within 12 months:					
Fines and costs.....	34%	35%	38%	35%	
Infringements.....	52%	57%	52%	57%	
Outcome: Trustee, Guardianship and Administration services are accessible to all Western Australians:					
Percentage of guardians of last resort allocated in one day.....	92%	95%	87%	95%	
Percentage of Western Australian deceased estates administered by the Public Trustee.....	5.3%	4%	3.8%	4%	
Percentage of clients who have services provided by the Public Trustee under an operating subsidy	61%	60%	59%	60%	
Outcome: Western Australian birth, death, marriage and change of name certificates are accurate and accessible:					
Percentage of certified certificates issued within two days.....	81%	90%	72%	90%	6
Extent to which registration source information is recorded error-free	96%	97%	96%	97%	
Outcome: Government receives quality and timely legislative drafting and publication services:					
Extent to which legislation is drafted in a timely manner to effect the Government's legislative program	100%	95%	100%	95%	
Outcome: People who experience unlawful discrimination, harassment and victimisation have efficient and accessible avenues of redress:					
Percentage of complaints finalised within 12 months ^(b)	95%	95%	96%	95%	
Outcome: Equitable access to legal services and information:					
Percentage of eligible applicants who receive a grant of legal aid	87%	86%	89%	89%	
Percentage of people who are provided with a duty lawyer service	23%	22%	23%	22%	
Percentage of people receiving an outcome from Infoline services.....	61%	75%	45%	45%	7

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: A safe, secure and decent corrective services which contributes to community safety and reduces offenders' involvement in the justice system:					
Adult:					
Number of escapes.....	1	nil	7	nil	8
Rate of return - Offender programs.....	37%	39%	40.4%	39%	
Average out of cell hours.....	9.8	12	9.34	12	9
Rate of serious assault per 100 prisoners.....	1.6	<0.48	1.06	<0.48	10
Successful completion of community correction orders.....	66.1%	64%	65.9%	64%	
Youth:					
Number of escapes.....	nil	nil	nil	nil	
Rate of return to detention.....	47.3%	50%	59.4%	50%	11
Successful completion of community-based orders.....	61.7%	68%	65.3%	68%	

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

(b) With effect from the 2024-25 Budget, the scope of complaints considered when calculating this indicator result was amended to include complaints where the Commissioner did not accept lodgement. The expanded scope increases the relevance of the indicator by better linking to the Desired Outcome and Service by increasing accessible avenues of redress. To ensure the reported percentage of complaints finalised within 12 months for 2024-25 is comparable to results reported for prior years, the 2023-24 Actual result will be restated from 95% to 96% in the Department's 2024-25 annual report.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target due to the complexity of cases being managed and the availability of counsel.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target due to an ongoing increase in demand for trials and pre-trial determinations, and an increase in multiple-accused trials and complexity of cases.
3. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target due to growth in the complexity and volume of parenting and financial final order applications lodged, an increase in the volume of orders sought on finalised applications and growth in the finalisation of these applications by court order or direction.
4. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target due to a continued increase in the demand for criminal trials and an increase in the proportion of criminal trials listed for offences of a higher seriousness.
5. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and the 2025-26 Budget Target due to a lower proportion of complex inquests finalised.
6. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and the 2025-26 Budget Target due to the combined impact of a system issue and increasing complexities with registration and amendment applications.
7. The 2024-25 Estimated Actual is lower than the 2024-25 Budget. This is primarily due to a significant increase in demand and the complexity of enquiries handled by information officers has also increased, as they are dealing with multifaceted legal, financial, and social issues across diverse and vulnerable client groups, including First Nations clients. This has led to longer call durations and reduced the number of clients each officer can assist, further contributing to lower service completion rates.
8. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target. Each escape is investigated by the Department to identify factors that preceded or contributed to the escape so that the risk of further escapes can be minimised.
9. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and the 2025-26 Budget Target due to the combined impact of restrictions and practices in place related to the implementation of adaptive regimes to account for operational pressures at adult prison facilities.

10. The 2024-25 Estimated Actual exceeds the 2024-25 Budget and the 2025-26 Budget Target. Managing a prisoner cohort is complex and assaults may be attributed to several factors. The rate of serious assault is highly variable due to the small number of incidents.
11. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target. This reflects an increase in the number of young people returning to detention relative to the number of young people exiting detention.

Services and Key Efficiency Indicators

1. Court and Tribunal Services

A prime task of the justice system in serving the community is the determination of cases brought before a court or tribunal. This service relates to financing the cost of delivering court facilities, administrative support and judicial staff to enable these determinations to be made. Part of this function also involves the delivery of court counselling services and a range of civil and criminal enforcement services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	518,744	505,537	552,234	513,499	
Less Income	115,331	121,028	112,524	122,881	
Net Cost of Service	403,413	384,509	439,710	390,618	
Employees (Full-Time Equivalents) ^(a)	1,390	1,347	1,464	1,522	1
Efficiency Indicators ^(b)					
Supreme Court - Criminal - Cost per case	\$452,563	\$297,374	\$391,292	\$403,585	2
Supreme Court - Civil - Cost per case	\$20,267	\$18,502	\$18,637	\$18,944	
Court of Appeal - Cost per case	\$29,758	\$36,769	\$40,705	\$40,148	3
District Court - Criminal - Cost per case	\$27,449	\$28,395	\$26,695	\$28,434	
District Court - Civil - Cost per case	\$2,328	\$2,475	\$4,092	\$5,018	4
State Administrative Tribunal - Cost per case	\$4,509	\$4,665	\$4,319	\$4,456	
Family Court - Cost per case	\$2,791	\$3,043	\$3,124	\$3,129	
Magistrates Court - Criminal - Cost per case	\$1,229	\$1,312	\$1,330	\$1,367	
Magistrates Court - Civil - Cost per case	\$918	\$901	\$846	\$898	
Coroner's Court - Cost per case	\$5,672	\$5,185	\$5,694	\$5,942	5
Children's Court - Criminal - Cost per case	\$1,116	\$1,260	\$1,295	\$1,206	
Children's Court - Civil - Cost per case	\$1,364	\$1,631	\$1,648	\$1,634	
Fines Enforcement Registry - Cost per enforcement	\$27	\$32	\$36	\$28	6

(a) This includes judicial staff that are not employees of the Department.

(b) Cost per case is calculated as the total gross cost divided by finalisations (with the exception of the Fines Enforcement Registry indicator which is based on lodgements). This measures the average cost per case for all matters finalised by the court (including matters finalised without trial and those finalised administratively). As such this is not a measure of the cost per trial. A trial matter itself could be expected to cost significantly in excess of the average cost figures outlined in this table.

Explanation of Significant Movements

(Notes)

- The 2025-26 Budget Target is higher than the 2024-25 Budget primarily due to additional staffing to support various initiatives across the Magistrates Court, Family Court of Western Australia and Coroner's Court, corresponding with the growth in the adult prison population and court lodgements. This increase also reflects extended funding for justice reform initiatives, the continuation of the Family Violence Restraining Orders Shuttle Conferencing Pilot, and the appointment of the Mining Warden and supporting officers.
- The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to an increase in complex multiple-accused trials resulting in a lower than anticipated number of finalisations.
- The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to a decrease in civil appeal lodgements resulting in a lower than anticipated number of finalisations.
- The 2024-25 Estimated Actual and the 2025-26 Budget Target are higher than the 2024-25 Budget due to the introduction of the *Workers Compensation and Injury Management Act 2023*, resulting in a significant decrease in the number of lodgements for worker injury claims.

5. The 2024-25 Estimated Actual is higher than the 2024-25 Budget primarily due to an increase in contract costs.
6. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to a decrease in the number of infringement registrations resulting in a lower than anticipated number of finalisations. The 2024-25 Estimated Actual is higher than the 2025-26 Budget Target due to an increase in the anticipated number of finalisations in 2025-26 from non-voting infringements issued following the 2025 State General Election.

2. Advocacy, Guardianship and Administration Services

Advocacy, guardianship and administration services protect and promote the financial interests and welfare of people with decision-making disabilities by providing access to investigation and advocacy services, appropriate appointment of guardians and administrators and appropriate interventions in relation to Enduring Powers of Attorney and Enduring Powers of Guardianship, guardianship and administration community education services, and guardianship and administration services provided by the Public Advocate.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	14,466	20,533	20,490	20,882	
Less Income	nil	48	43	43	
Net Cost of Service	14,466	20,485	20,447	20,839	
Employees (Full-Time Equivalents)	92	105	106	110	
Efficiency Indicator					
Average cost of providing advocacy and guardianship services	\$1,729	\$2,122	\$1,919	\$1,778	1

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and the 2025-26 Budget Target are lower than the 2024-25 Budget due to continued growth in demand for the Office of the Public Advocate's services and a higher overall number of services expected to be delivered during 2024-25 and 2025-26.

3. Trustee Services

The Public Trustee is a statutory authority within the provisions of the *Financial Management Act 2006*. It provides a funds management and investment service. It acts as trustee or financial administrator pursuant to the orders of courts or tribunals. It also administers the estates of people who die with or without a will, in accordance with the terms of the will or the relevant law and under the authority of the Supreme Court. The Public Trustee offers high quality, personalised trustee services to meet the needs of all sectors of the Western Australian community.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	31,034	34,768	33,486	35,451	
Less Income	30,983	31,680	31,660	33,234	
Net Cost of Service	51	3,088	1,826	2,217	
Employees (Full-Time Equivalents)	212	203	221	217	
Efficiency Indicators					
Average cost per deceased estate administered	\$1,897	\$2,289	\$2,199	\$2,277	
Average cost per trust managed	\$2,367	\$2,570	\$2,427	\$2,475	
Average cost per will prepared	\$684	\$868	\$742	\$803	1

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to a reduction in the projected total cost of will services during 2024-25. The Public Trustee has reviewed its will services and reallocated resources to meet priorities in response to increased workloads and recruitment challenges in other legal areas.

4. Births, Deaths and Marriages

The purpose of the Registrar of Births, Deaths and Marriages is to create and permanently store birth, death and marriage records to enable the public to obtain documentary proof of key life events for legal, personal and historical purposes and also to enable approved organisations to obtain information for research and statistical purposes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 9,762	\$'000 11,266	\$'000 11,546	\$'000 12,548	1
Less Income	9,328	8,411	8,380	9,913	
Net Cost of Service	434	2,855	3,166	2,635	
Employees (Full-Time Equivalents)	59	61	58	63	
Efficiency Indicator					
Average cost of registration services	\$2.15	\$2.41	\$2.51	\$2.64	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the 2024-25 Budget mainly due to the growth in services for the Registry of Births, Deaths and Marriages, including the allocation of additional resources, which will support the implementation of the *Births, Deaths and Marriages Registration Amendment (Sex or Gender Changes) Act 2024*.

5. Services to Government

Services directly provided by the Department to support the outcomes and activities of other government agencies.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 40,485	\$'000 46,500	\$'000 53,155	\$'000 58,543	1
Less Income	761	157	140	144	
Net Cost of Service	39,724	46,343	53,015	58,399	
Employees (Full-Time Equivalents)	178	210	187	210	2
Efficiency Indicator					
Percentage of new and amended legislation titles published within two days	100%	98%	100%	98%	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and the 2025-26 Budget Target are higher than the 2024-25 Budget mainly due to additional staffing required to implement the *Family Violence Legislation Reform Act 2024* and support other family and domestic violence initiatives.
2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget mainly due to recruitment challenges.

6. Equal Opportunity Commission Services

The Equal Opportunity Commission provides an avenue of redress for unlawful discrimination, harassment and victimisation by investigating and endeavouring to conciliate complaints that fall within the jurisdiction of the *Equal Opportunity Act 1984* (the Act) and other legislation administered by the Commissioner for Equal Opportunity, and performs the general functions set out in section 80 of the Act.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 3,355	\$'000 3,858	\$'000 4,190	\$'000 4,320	
Less Income	106	151	151	140	
Net Cost of Service	3,249	3,707	4,039	4,180	
Employees (Full-Time Equivalents)	21	22	22	23	
Efficiency Indicator					
Average cost per complaint finalised ^(a)	\$4,584	\$4,490	\$4,581	\$4,698	

(a) With effect from the 2024-25 Budget, the scope of complaints considered when calculating this indicator result was amended to include complaints where the Commissioner did not accept lodgement. The expanded scope increases the relevance of the indicator by better linking to the Desired Outcome and Service by increasing accessible avenues of redress. To ensure the reported average cost per complaint finalised for 2024-25 is comparable to results reported for prior years, the 2023-24 Actual result will be restated from \$4,584 to \$3,853 in the Department's 2024-25 annual report.

7. Legal Assistance

The community and target groups require access to and the provision of quality legal services. This service responds to the demand for legal assistance through application of priority guidelines. This is achieved through the provision of eligibility and merit tests to enable legal representation to be provided to legally aided clients by grants of aid and assignment of cases to in-house or private practitioners. Legal advice, duty lawyer services and community legal education is provided to assist the wider community to access fair solutions to legal problems at the earliest opportunity.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 156,794	\$'000 160,345	\$'000 174,207	\$'000 202,348	1
Less Income	64,922	66,938	71,683	99,169	
Net Cost of Service	91,872	93,407	102,524	103,179	
Employees (Full-Time Equivalents)	464	489	511	523	
Efficiency Indicators					
Average cost per legal representation	\$4,617	\$4,388	\$5,294	\$4,593	2
Average cost per legal information service	\$66	\$61	\$89	\$90	3
Average cost per legal advice	\$411	\$446	\$447	\$450	
Average cost per application for a grant of legal aid processed	\$509	\$504	\$554	\$548	4
Weighted average cost per wrap-around support service	\$1,576	\$1,420	\$1,442	\$1,365	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the 2024-25 Budget mainly due to new Commonwealth Government funding for the National Access to Justice Partnership 2025-30.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target primarily due to expensive State and Commonwealth criminal cases, and higher than expected expenditure on State indictable criminal and family law matters.
3. The 2024-25 Estimated Actual is higher than the 2024-25 Budget largely due to the growing complexity of client enquiries with multifaceted legal, financial, and social issues, requiring more time and tailored responses per interaction. Additional training has been undertaken to effectively assist diverse and vulnerable client groups, alongside the expansion of specialised services. The 2025-26 Budget Target is higher than the 2024-25 Budget, reflecting the anticipated continued delivery of multifaceted and specialised services to clients and the associated costs.
4. The 2024-25 Estimated Actual is higher than the 2024-25 Budget primarily due to additional resources required to assess increasingly complex legal aid applications. The complexity has grown as a result of expanded specialised services, each with varying eligibility criteria and assessment needs.

8. Adult Corrective Services

An adult offender system that contributes to community confidence, provides timely offender services, ensures court sanctions are completed, and contributes to reducing the rate of reoffending and imprisonment.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 1,158,860	\$'000 1,110,301	\$'000 1,253,411	\$'000 1,293,536	1
Less Income	30,010	29,612	29,808	29,651	
Net Cost of Service	1,128,850	1,080,689	1,223,603	1,263,885	
Employees (Full-Time Equivalents)	4,606	4,762	4,786	5,380	2
Efficiency Indicators					
Cost per day of keeping an offender in custody	\$384	\$364	\$367	\$347	
Cost per day of managing an offender through community supervision	\$38	\$40	\$39	\$41	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and the 2025-26 Budget Target are higher than the 2024-25 Budget primarily due to growth in the State's adult prison population and additional resources and operational costs required to maintain the safe and secure operation of the prison system.
2. The variance between the 2024-25 Budget and the 2025-26 Budget Target is primarily due to the need for additional resources to address growth in the State's adult prison population and ensure the safe and secure operation of the prison system. Additional staff have also been allocated to manage the growing number of offenders on community-based orders and to support the Corrective Services Academy to deliver training to meet operational and recruitment requirements.

9. Youth Justice Services

An accessible and equitable juvenile offender system which diverts juveniles and offenders at risk of offending, provides timely intervention and resolution of justice issues, ensures the statutory requirements of justice are met, and contributes to reducing the rate of reoffending and detention.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	154,334	146,969	173,837	188,758	1
Less Income	1,108	920	1,195	1,012	
Net Cost of Service	153,226	146,049	172,642	187,746	
Employees (Full-Time Equivalents)	757	860	845	886	
Efficiency Indicators					
Cost per day of keeping a young person in detention	\$3,124	\$2,969	\$3,976	\$3,231	2
Cost per day of managing a young person through community supervision	\$157	\$148	\$210	\$236	3

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the 2024-25 Budget mainly due to the implementation of the youth detention model of care and the provision of additional resources to facilitate individualised rehabilitation and reintegration services.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to an increase in the total cost of managing young people in detention during 2024-25, combined with a reduced average daily number of young people managed in detention. The 2025-26 Budget Target is lower than the 2024-25 Estimated Actual due to a higher projected number of young people managed in detention, reflecting increased economies of scale in managing a higher population.
3. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to the combined impact of a higher than budgeted total cost of managing young people in the community and a reduced average daily number of young people managed. The 2024-25 Estimated Actual is lower than the 2025-26 Budget Target mainly due to the impact of a higher budgeted Total Cost of Service during 2025-26 to account for increased costs.

Asset Investment Program

1. The Department manages an infrastructure portfolio of more than \$2 billion in assets to support the administration of justice services across a culturally and geographically diverse land area of more than 2.5 million square kilometres.
2. To provide sufficient infrastructure capacity to manage the significant growth in demand for justice services, and to maintain existing infrastructure, the Government has approved total expenditure of \$162.4 million on the Department's Asset Investment Program in 2025-26.
3. The Government will invest \$4.2 million in 2025-26 to repurpose the Old Armadale Courthouse as a new Children's Court as part of the Youth Crime Bail Reform Package election commitment.
4. To manage the rising offender population, the Department will spend \$83.5 million in 2025-26 to continue delivery of the Casuarina Prison Expansion Stage Two, which will provide the support infrastructure to manage a capacity of 1,900 prisoners across the Prison. A further \$8.3 million will be invested in 2025-26 to deliver additional beds through internal expansions to the custodial estate.
5. The delivery of a new high-security purpose-built youth detention centre is underway to provide therapeutic care and intervention for young people with highly complex needs. The Department will spend \$8.7 million in 2025-26 to complete Stage One of the project.
6. An additional \$16.6 million in 2025-26 is provided for upgrades and replacement of infrastructure at the existing Banksia Hill Detention Centre to provide a safe and secure environment for young people in detention.
7. The Government will invest \$7.9 million in 2025-26 to replace the current obsolete prisoner telephone system.
8. The Department continues with consultation and design work for an Aboriginal-led Specialist Family Violence Court in Broome to increase access to justice for Aboriginal people and reduce the trauma for victims to obtain violence restraining orders. The Department will receive funding of \$5.2 million for this project in 2025-26.
9. In 2025-26, the Department will spend \$4.5 million to complete the installation of air-conditioning and electrical upgrades in mainstream accommodation units to support prisoner welfare at Roebourne Regional Prison.
10. The Department will spend \$17.1 million in 2025-26 to replace, upgrade and maintain essential infrastructure to support the safe and effective delivery of justice 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							
Administrative							
Information Projects							
Corporate Information Management Systems.....	15,238	12,534	2,113	676	676	676	676
ICT Infrastructure Upgrades.....	33,749	28,837	1,228	1,228	1,228	1,228	1,228
Public Trustee - Management Accounting Trust							
Environment System Refresh.....	6,295	2,870	825	800	1,275	1,350	-
Physical Infrastructure							
Replacement Office and Other Equipment.....	17,434	10,538	1,951	1,724	1,724	1,724	1,724
Specialist Equipment	5,130	2,858	568	568	568	568	568
Community Corrections - Office Establishment and Refurbishment	10,025	6,689	834	834	834	834	834
Courts							
Broome Aboriginal-Led Specialist Family Violence Court.....	5,668	468	309	5,200	-	-	-
Building Infrastructure and Maintenance	16,938	11,814	1,281	1,281	1,281	1,281	1,281
Court and Judicial Security	14,828	12,508	580	580	580	580	580
Court and Tribunal Services Priority Maintenance.....	4,173	2,634	2,606	1,539	-	-	-
Court Audiovisual Maintenance and Enhancements	30,481	24,773	1,427	1,427	1,427	1,427	1,427
Custodial							
Acacia Prison Maintenance	4,303	2,688	1,060	1,615	-	-	-
Adult Facilities	66,891	55,863	3,894	2,757	2,757	2,757	2,757
Banksia Hill Detention Centre Upgrades and Urgent Works....	70,864	54,270	25,109	16,594	-	-	-
Building Upgrades and Replacement	104,343	90,687	3,414	3,414	3,414	3,414	3,414
Casuarina Prison Expansion - Stage Two	254,069	151,846	40,500	83,455	18,768	-	-
Custodial Estate Internal Expansion Project.....	10,887	2,593	2,593	8,294	-	-	-
Custodial ICT Infrastructure Package	3,200	1,309	1,309	1,891	-	-	-
Greenough Regional Prison - Female Unit Upgrade	12,128	10,362	334	1,766	-	-	-
Hakea Prison - Security Lighting Replacement	737	387	387	350	-	-	-
New Youth Detention Facility.....	11,500	2,760	2,760	8,740	-	-	-
Prison Industries - Mobile Plant	9,253	6,461	698	698	698	698	698
Roebourne Regional Prison Air-Conditioning	17,858	13,337	12,724	4,521	-	-	-
Youth Facilities	7,478	6,082	349	349	349	349	349
COMPLETED WORKS							
Administrative - Parliamentary Counsel's Office - Office							
Fit-Out.....	800	800	800	-	-	-	-
Courts - Criminal Law (Mental Impairment) Reforms	1,079	1,079	980	-	-	-	-
Custodial							
Broome Regional Prison - Major Remedial Works.....	2,400	2,400	1,880	-	-	-	-
Bunbury Regional Prison Alcohol and Other Drug Unit	2,905	2,905	1,016	-	-	-	-
Hakea Prison - Control Room for New Safe Cells	594	594	594	-	-	-	-
Hakea Prison - Reception CCTV	85	85	85	-	-	-	-
Youth Detention - Digital Evidence Management							
Platform and Body Worn Cameras	205	205	205	-	-	-	-
NEW WORKS							
Election Commitment							
Youth Crime Bail Reform Package - Armadale Children's							
Court.....	4,179	-	-	4,179	-	-	-
Other New Works							
Custodial - Prisoner Telephone System	10,749	-	-	7,874	2,875	-	-
Total Cost of Asset Investment Program	756,466	523,236	114,413	162,354	38,454	16,886	15,536
FUNDED BY							
Capital Appropriation.....			90,859	140,949	25,554	3,911	3,911
Holding Account			11,852	11,625	11,625	11,625	11,625
Internal Funds and Balances			6,624	832	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			3,390	1,889	-	-	-
Digital Capability Fund.....			-	1,059	-	-	-
Royalties for Regions Fund			863	5,200	-	-	-
Other			825	800	1,275	1,350	-
Total Funding.....			114,413	162,354	38,454	16,886	15,536

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services between the 2024-25 Budget and the 2024-25 Estimated Actual (\$236.5 million or 12%) is due to higher costs and demand for services driven by significant growth in the prison population and in offenders managed in the community (\$106 million), higher than expected Criminal Injuries Compensation payments (\$45 million), salary increases resulting from renewed industrial agreements and public sector wages policy (\$26 million), growth in the demand and cost of rehabilitation and reintegration services (\$9 million), additional court security and custodial services at regional and circuit courts (\$8 million), implementation of family violence reforms (\$7 million), and Commonwealth Government funding for Legal Assistance under the National Legal Assistance Partnership Agreement (\$5 million).
2. The increase in Total Cost of Services between the 2024-25 Budget and the 2025-26 Budget Year (\$289.8 million or 14%) is due to higher costs and demand for services driven by the significant growth in the prison population and in offenders managed in the community (\$92 million), salary increases resulting from the renewed industrial agreements and wages policy (\$40 million), Commonwealth Government funding for the National Access to Justice Partnership 2025-30 (\$34 million), increase in RiskCover Fund insurance premiums (\$21 million), implementation of family violence reforms (\$17 million), rising demand for court security and custodial services (\$13 million), growth in the demand and cost of rehabilitation and reintegration services (\$11 million), and increases in critical programs, including the Kimberley Juvenile Justice Strategy (\$7 million), Casuarina Alcohol and Other Drug Program (\$7 million), and Youth Detention Model of Care implementation (\$7 million).

Income

3. The decrease in total income between the 2024-25 Budget and the 2024-25 Estimated Actual (\$3.4 million or 1%) largely relates to a downward revision to tariffs, fees and charges revenue of \$10 million resulting from the impact of legislative change on Fines Enforcement Registry and a reduction in the District Court Revenue outturn, offset by additional Commonwealth Government funding of \$6 million for the National Legal Assistance Partnership and Family Court of Western Australia.
4. The increase in total income between the 2024-25 Budget and the 2025-26 Budget Year (\$37.2 million or 14%) is mainly due to Commonwealth Government funding under the new Commonwealth National Access to Justice Partnership Agreement 2025-26 to 2029-30 (\$36 million) and a decrease in tariffs, fees and charges revenue resulting from the impact of legislative change on Fines Enforcement Registry and District Court revenue (\$6 million).

Statement of Financial Position

5. The increase in total assets between the 2024-25 Budget and the 2024-25 Estimated Actual (\$104.7 million or 3%) is largely due to the capitalisation of infrastructure projects that have reached their critical completion milestones (\$97 million).
6. The increase in total assets between the 2024-25 Budget and the 2025-26 Budget (\$273.2 million or 7%) is largely due to the capitalisation of infrastructure projects that have reached their critical milestones of completion (\$177 million) and an increase in Holding Account receivables to meet the cost of asset replacement (\$88.3 million).

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)	950,547	962,587	1,080,491	1,139,754	1,175,173	1,218,127	1,245,099
Grants and subsidies ^(c)	247,295	222,866	279,503	250,713	252,237	257,077	270,168
Supplies and services	474,091	478,746	529,306	527,184	510,788	496,876	502,334
Accommodation	110,832	98,825	99,403	101,856	103,452	104,513	106,206
Depreciation and amortisation	92,972	92,860	95,875	98,644	94,426	93,762	91,708
Finance and interest costs	34,296	30,880	31,139	29,243	27,812	26,043	24,812
Other expenses	177,801	153,313	160,839	182,491	112,312	113,404	112,860
TOTAL COST OF SERVICES	2,087,834	2,040,077	2,276,556	2,329,885	2,276,200	2,309,802	2,353,187
Income							
Sale of goods and services	32,731	36,692	36,692	39,169	47,139	47,394	47,770
Regulatory fees and fines	88,788	96,434	86,434	96,434	102,434	102,434	102,434
Grants and subsidies	83,762	84,976	92,090	118,455	120,678	123,075	125,139
Other revenue	42,457	36,193	35,718	37,479	30,620	31,096	30,147
Resources received free of charge - Commonwealth	4,811	4,650	4,650	4,650	4,650	4,650	4,650
Total Income	252,549	258,945	255,584	296,187	305,521	308,649	310,140
NET COST OF SERVICES	1,835,285	1,781,132	2,020,972	2,033,698	1,970,679	2,001,153	2,043,047
INCOME FROM GOVERNMENT							
Service appropriations	1,749,347	1,721,749	1,952,951	1,973,582	1,916,007	1,950,207	1,991,113
Resources received free of charge	31,242	29,664	30,212	30,212	30,212	30,212	30,212
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	310	811	4,201	2,616	859	-	-
National Redress Scheme	701	740	3,140	751	277	278	-
Royalties for Regions Fund							
Regional Community Services Fund	11,676	13,755	12,576	13,120	13,406	12,288	11,928
Other revenues	9,168	11,757	16,477	15,605	12,618	12,186	12,294
TOTAL INCOME FROM GOVERNMENT	1,802,444	1,778,476	2,019,557	2,035,886	1,973,379	2,005,171	2,045,547
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(32,841)	(2,656)	(1,415)	2,188	2,700	4,018	2,500

(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 7,779, 8,200 and 8,934, 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			
Accused Cost Payments	8,370	7,254	7,254	7,399	7,472	7,547	7,547
Criminal Injuries Compensation Payments	80,534	55,038	100,000	41,738	41,738	41,738	41,738
Legal Assistance Grants	136,140	135,276	145,180	176,343	177,314	180,193	192,149
Other Grants, Subsidies and Transfer Payments	6,504	8,560	9,885	7,702	7,114	7,934	8,923
Prisoner Gratuity Payments	15,747	16,738	17,184	17,531	18,599	19,665	19,811
TOTAL	247,295	222,866	279,503	250,713	252,237	257,077	270,168

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.....	9,191	527	1,243	1,769	3,291	5,359	7,643
Restricted cash.....	3,476	1,880	1,495	1,495	1,495	1,495	1,495
Holding Account receivables	11,852	7,025	11,625	11,625	11,625	11,625	11,625
Receivables	24,803	24,408	24,644	24,644	24,644	24,644	24,644
Other.....	16,899	10,730	16,899	16,899	16,899	16,899	16,899
Total current assets.....	66,221	44,570	55,906	56,432	57,954	60,022	62,306
NON-CURRENT ASSETS							
Holding Account receivables	772,110	858,273	854,444	941,929	1,025,942	1,109,227	1,189,776
Property, plant and equipment.....	2,864,577	2,813,369	2,908,677	2,990,853	2,950,208	2,892,931	2,831,003
Receivables	19,149	-	19,149	19,149	19,149	19,149	19,149
Intangibles	5,596	2,311	3,790	2,192	1,944	1,944	1,262
Restricted cash ^(b)	-	18,783	-	-	-	-	-
Total non-current assets.....	3,661,432	3,692,736	3,786,060	3,954,123	3,997,243	4,023,251	4,041,190
TOTAL ASSETS	3,727,653	3,737,306	3,841,966	4,010,555	4,055,197	4,083,273	4,103,496
CURRENT LIABILITIES							
Employee provisions.....	219,321	209,216	219,138	219,138	219,138	219,138	219,138
Payables.....	77,483	69,363	75,233	75,233	75,233	75,233	75,233
Borrowings and leases	34,685	35,253	36,279	37,666	38,283	41,656	43,911
Other.....	2,413	1,038	163	163	163	163	163
Total current liabilities.....	333,902	314,870	330,813	332,200	332,817	336,190	338,445
NON-CURRENT LIABILITIES							
Employee provisions.....	28,502	32,827	28,502	28,502	28,502	28,502	28,502
Borrowings and leases	341,821	310,275	325,221	301,329	276,496	252,667	222,476
Total non-current liabilities.....	370,323	343,102	353,723	329,831	304,998	281,169	250,978
TOTAL LIABILITIES	704,225	657,972	684,536	662,031	637,815	617,359	589,423
EQUITY							
Contributed equity.....	2,709,973	2,869,031	2,845,036	3,036,674	3,106,897	3,156,853	3,208,664
Accumulated surplus/(deficit).....	(148,813)	(114,407)	(150,228)	(148,040)	(145,340)	(141,322)	(138,822)
Reserves	462,268	324,710	462,622	459,890	455,825	450,383	444,231
Total equity	3,023,428	3,079,334	3,157,430	3,348,524	3,417,382	3,465,914	3,514,073
TOTAL LIABILITIES AND EQUITY	3,727,653	3,737,306	3,841,966	4,010,555	4,055,197	4,083,273	4,103,496

(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	1,666,638	1,628,561	1,858,992	1,874,472	1,820,369	1,855,297	1,898,939
Capital appropriation.....	80,772	148,575	131,700	183,054	68,914	49,408	51,561
Administered equity contribution.....	5,700	-	-	-	-	-	-
Holding Account drawdowns	11,398	11,852	11,852	11,625	11,625	11,625	11,625
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	310	811	4,201	2,616	859	-	-
Digital Capability Fund	2,298	4,815	2,500	3,384	1,309	548	250
National Redress Scheme	701	740	3,140	751	277	278	-
Royalties for Regions Fund							
Regional Community Services Fund	11,676	13,755	12,576	13,120	13,406	12,288	11,928
Regional Infrastructure and Headworks							
Fund	-	6,459	863	5,200	-	-	-
Other.....	9,168	11,757	16,636	15,605	12,618	12,186	12,294
Net cash provided by Government	1,788,661	1,827,325	2,042,460	2,109,827	1,929,377	1,941,630	1,986,597
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(960,262)	(962,803)	(1,080,707)	(1,139,754)	(1,175,173)	(1,218,127)	(1,245,099)
Grants and subsidies	(229,299)	(207,903)	(266,790)	(235,757)	(237,290)	(257,094)	(270,185)
Supplies and services	(436,247)	(450,420)	(500,367)	(498,145)	(481,795)	(453,097)	(458,555)
Accommodation	(106,896)	(92,297)	(92,875)	(95,328)	(96,924)	(97,851)	(99,544)
GST payments	(87,427)	(61,378)	(61,378)	(61,378)	(61,378)	(61,378)	(61,378)
Finance and interest costs	(34,296)	(30,880)	(31,271)	(29,325)	(27,910)	(26,224)	(24,987)
Other payments	(182,804)	(153,820)	(161,411)	(183,189)	(112,955)	(114,003)	(113,459)
Receipts ^(b)							
Regulatory fees and fines	118,658	96,434	86,434	96,434	102,434	102,434	102,434
Grants and subsidies	83,761	84,976	92,090	118,455	120,678	123,075	125,139
Sale of goods and services	1,972	36,043	36,043	37,801	45,771	46,026	46,402
GST receipts	87,358	61,378	61,378	61,378	61,378	61,378	61,378
Other receipts	27,318	21,879	21,404	23,884	17,025	17,501	16,552
Net cash from operating activities	(1,718,164)	(1,658,791)	(1,897,450)	(1,904,924)	(1,846,139)	(1,877,360)	(1,921,302)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(54,854)	(137,798)	(114,413)	(162,354)	(38,454)	(16,886)	(15,536)
Proceeds from sale of non-current assets	3	-	-	-	-	-	-
Net cash from investing activities	(54,851)	(137,798)	(114,413)	(162,354)	(38,454)	(16,886)	(15,536)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(39,265)	(38,972)	(40,709)	(42,023)	(43,262)	(45,316)	(47,475)
Net cash from financing activities	(39,265)	(38,972)	(40,709)	(42,023)	(43,262)	(45,316)	(47,475)
NET INCREASE/(DECREASE) IN CASH HELD.....	(23,619)	(8,236)	(10,112)	526	1,522	2,068	2,284
Cash assets at the beginning of the reporting period	36,286	29,426	12,850	2,738	3,264	4,786	6,854
Cash assets at the end of the reporting period	12,667	21,190	2,738	3,264	4,786	6,854	9,138

(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	\$'000	\$'000	\$'000	\$'000	\$'000
Regulatory Fees and Fines							
District Court Fees	11,090	11,417	6,417	8,760	12,054	12,054	12,054
Family Court Fees	8,508	8,880	8,880	9,397	9,632	9,873	9,873
Fines Enforcement Registry Fees.....	48,894	53,468	48,468	54,575	56,453	55,979	55,979
Jurors Infringement Fees.....	21	20	20	21	21	22	22
Magistrates Court Fees	7,961	8,617	8,617	9,017	9,242	9,473	9,473
Sheriff's Office Fees	241	332	332	350	359	360	360
State Administrative Tribunal Fees	652	880	880	906	929	929	929
Supreme Court Fees	11,421	12,820	12,820	13,408	13,744	13,744	13,744
Grants and Subsidies							
Commonwealth Grants	83,762	84,976	92,090	118,456	120,678	123,075	125,139
Departmental	4,546	2,861	7,281	6,709	4,722	4,290	4,398
Sale of Goods and Services							
Commissioner for Equal Opportunity	99	105	105	93	96	99	102
Other Receipts.....	1,139	1,747	1,747	1,547	1,681	1,830	2,092
Proceeds from Sale of Industry Goods	1,975	3,092	3,092	3,253	3,253	3,253	3,253
Public Trustee Contributions - Estate Fees and Other Revenue.....	20,265	22,790	22,790	23,934	31,708	31,747	31,747
Registry Births, Deaths and Marriages Fees....	9,260	8,309	8,309	8,974	9,033	9,097	9,208
GST Receipts							
GST Input Credits	83,301	56,861	56,861	56,861	56,861	56,861	56,861
GST Receipts on Sales	4,057	4,517	4,517	4,517	4,517	4,517	4,517
Other Receipts							
Public Trustee Contribution - Common Account Surplus Interest.....	2,500	2,500	2,500	2,547	2,500	2,500	2,500
Public Trustee Contribution from Reserve	-	8,807	8,807	8,490	1,275	1,350	-
Recoup of Building Disputes Revenue	3,200	3,200	3,500	3,200	3,200	3,200	3,200
Recoup of Criminal Injury Awards.....	2,190	1,776	1,776	1,776	1,776	1,776	1,776
Recoup of Employee Contributions - Housing Leased from Government Regional Officer Housing.....	2,076	2,702	2,227	2,364	2,767	3,168	3,569
Recoup of Employee Contributions - Vehicles Leased from State Fleet	208	668	668	668	668	668	668
Recoup of Other Costs	16,751	5,491	5,650	8,103	7,104	7,104	7,104
Recoup of Prisoner Telephone Calls	2,694	4,122	4,122	4,122	4,122	4,122	4,122
Recoup of Residential Tenancy Payments	1,424	1,500	1,500	1,500	1,500	1,500	1,500
Recoup of Salary Costs	-	9	9	9	9	9	9
TOTAL	328,235	312,467	313,985	353,557	359,904	362,600	364,199

(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							
Confiscation of Assets.....	19,690	22,000	22,000	20,287	19,770	19,791	18,000
Infringements Penalties.....	7,206	9,898	9,898	9,898	9,898	9,898	9,898
Judicial Fines and Penalties.....	35,441	38,206	38,206	38,206	38,206	38,206	38,206
National Redress Scheme	46,079	19,999	46,000	46,000	28,000	9,000	-
Other Revenue.....	748	746	746	746	746	746	746
Speed and Red Light Fines.....	21,403	22,728	22,728	22,728	22,728	22,728	22,728
TOTAL ADMINISTERED INCOME	130,567	113,577	139,578	137,865	119,348	100,369	89,578
EXPENSES							
Grants to Charitable and Other Public Bodies							
Grants Paid from the Confiscation Proceeds Account	2,432	3,000	3,000	3,000	3,000	3,000	3,000
Other							
Confiscation Expenses Paid from the Confiscation Proceeds Account.....	17,446	15,500	18,209	16,675	17,123	17,228	17,336
National Redress Scheme	68,530	19,999	19,999	10,000	10,000	9,000	-
Other Expenses	40,442	736	736	736	736	736	736
Payment to Road Trauma Trust Account....	21,403	22,728	22,728	22,728	22,728	22,728	22,728
Receipts Paid into the Consolidated Account....	42,641	48,114	48,114	48,114	48,114	48,114	48,114
TOTAL ADMINISTERED EXPENSES	192,894	110,077	112,786	101,253	101,701	100,806	91,914

Division 27 **State Solicitor's Office**

Part 7 **Community Safety**

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 70 Net amount appropriated to deliver services	43,969	42,024	43,252	54,059	54,270	55,800	57,797
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	5,158	5,607	5,607	5,794	5,939	6,087	6,239
- Suitors' Fund Act 1964	31	31	31	31	31	31	31
Total appropriations provided to deliver services	49,158	47,662	48,890	59,884	60,240	61,918	64,067
CAPITAL							
Item 142 Capital Appropriation	131	127	116	115	118	123	125
TOTAL APPROPRIATIONS	49,289	47,789	49,006	59,999	60,358	62,041	64,192
EXPENSES							
Total Cost of Services	59,671	64,441	66,838	72,041	71,319	73,015	74,571
Net Cost of Services ^(a)	58,774	63,526	66,506	71,126	70,404	72,100	73,656
CASH ASSETS ^(b)	13,533	4,552	4,557	3,603	3,603	3,603	3,603

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the SSO'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 SSO'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					
Children in Care Class Action.....	-	1,401	-	-	-
State Agreements.....	-	737	742	767	793
Ongoing Initiatives					
Demand for Legal Services	1,948	-	-	-	-
High Risk Serious Offenders	-	1,242	1,233	1,275	1,319
Other					
Public Sector Wages Policy.....	1,244	1,935	2,455	2,531	2,531
State Fleet Updates.....	(16)	(14)	(12)	(14)	(17)

Significant Initiatives

1. The SSO will expand its workforce of legal practitioners and support staff to meet strong demand for legal services and continue to provide advice on various complex legal matters, including various class actions.
2. In line with the Government's Digital Strategy 2021-2025, the SSO continues the implementation of the new Legal Practice Management System.
3. The SSO will increase resourcing to address workload pressures driven by significant growth in the number of offenders and related proceedings under the *High Risk Offenders Act 2020* (the Act).
4. The SSO continues to provide legal advice to Government on major infrastructure projects.

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 SSO'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.	Government receives quality and timely legal services.	1. Legal Services to Government

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. Legal Services to Government	59,671	64,441	66,838	72,041	71,319	73,015	74,571
Total Cost of Services.....	59,671	64,441	66,838	72,041	71,319	73,015	74,571

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Government receives quality and timely legal services:					
Extent to which government agencies are satisfied with legal services.....	95%	95%	95%	95%	

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

Services and Key Efficiency Indicators

1. Legal Services to Government

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	59,671	64,441	66,838	72,041	1
Less Income	897	915	332	915	2
Net Cost of Service	58,774	63,526	66,506	71,126	
Employees (Full-Time Equivalents)	257	274	286	283	
Efficiency Indicators					
Average cost per legal matter	\$6,878	\$6,757	\$7,350	\$7,395	

Explanation of Significant Movements

(Notes)

1. The lower 2023-24 Actual compared to the 2024-25 Budget is mainly due to temporary salary underspends, that are partially offset by legal costs on behalf of the State. The increase in the 2025-26 Budget Target is driven by significant growth in the number of high risk serious offenders and related proceedings, and additional resources to support State Agreements and the Children in Care Class Action.
2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and 2025-26 Budget Target due to lower than anticipated recovery of legal costs, which are contingent on case outcomes and beyond the SSO's control.

Financial Statements

Income Statement

Expenses

1. The lower Total Cost of Services in the 2023-24 Actual compared to the 2024-25 Budget is mainly due to temporary salary underspends from routine staff movements and recruitment delays, that are partially offset by Act of Grace payments and legal costs incurred on behalf of the State.
2. The increase in Total Cost of Services between the 2024-25 Estimated Actual and the 2025-26 Budget Year is primarily driven by significant growth in the number of high risk serious offenders and related proceedings under the Act, additional resources to support the variation of agreements between the State and private project proponents in the resource sector, and addressing the Children in Care Class Action.

Income

3. The lower Total Income from Government in the 2024-25 Budget compared to the 2023-24 Actual is mainly due to the use of cash reserves, accumulated from temporary salary underspends resulting from routine staff movements and recruitment delays in 2023-24, to continue services previously funded by fixed-term funding.
4. The increase in Total Income from Government in the 2025-26 Budget Year as compared with the 2024-25 Estimated Actual is due to a combination of factors, including the conversion of fixed-term funding to ongoing funding to meet sustained demand for legal services related to various class actions, additional funding for the public sector wages policy, and significant growth in the number of high risk serious offenders and related proceedings under the Act.

Statement of Financial Position

5. The decrease in total assets between the 2023-24 Actual and the 2024-25 Estimated Actual is primarily due to the SSO utilising cash reserves, accumulated in 2023-24 from temporary salary underspends resulting from routine staff movements and recruitment delays, to meet the increased demand for legal services during 2024-25.

Statement of Cashflows

6. The decrease in cash balances between the 2023-24 Actual and the 2024-25 Estimated Actual is primarily due to the SSO utilising cash reserves, accumulated in 2023-24 from temporary salary underspends resulting from routine staff movements and recruitment delays, to meet the increased demand for legal services during 2024-25.

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)	42,559	50,670	53,862	56,784	57,428	58,875	60,366
Grants and subsidies ^(c)	4,152	-	-	-	-	-	-
Supplies and services	4,935	5,750	4,971	6,825	5,625	5,833	5,863
Accommodation	7,259	7,147	7,147	6,913	6,913	6,928	6,941
Depreciation and amortisation	271	331	320	349	442	442	442
Finance and interest costs	10	26	21	26	29	25	22
Other expenses	485	517	517	1,144	882	912	937
TOTAL COST OF SERVICES	59,671	64,441	66,838	72,041	71,319	73,015	74,571
Income							
Sale of goods and services	278	-	-	-	-	-	-
Other revenue	619	915	332	915	915	915	915
Total Income	897	915	332	915	915	915	915
NET COST OF SERVICES	58,774	63,526	66,506	71,126	70,404	72,100	73,656
INCOME FROM GOVERNMENT							
Service appropriations	49,158	47,662	48,890	59,884	60,240	61,918	64,067
Resources received free of charge	2,335	2,807	2,807	2,807	2,807	2,807	2,807
Major Treasurer's Special Purpose Account(s)							
National Redress Scheme	3,114	-	-	-	-	-	-
Other revenues	6,132	6,782	5,650	6,782	6,782	6,782	6,782
TOTAL INCOME FROM GOVERNMENT	60,739	57,251	57,347	69,473	69,829	71,507	73,656
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,965	(6,275)	(9,159)	(1,653)	(575)	(593)	-

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 257, 286 and 283 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
Act of Grace Payments	2,573	-	-	-	-	-	-
Legal Costs on Behalf of the State	1,579	-	-	-	-	-	-
TOTAL	4,152	-	-	-	-	-	-

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.....	13,533	3,217	4,374	3,420	3,420	3,420	3,420
Receivables.....	1,055	881	1,055	1,055	1,055	1,055	1,055
Other.....	2,362	2,253	2,362	2,362	2,362	2,362	2,231
Total current assets.....	16,950	6,351	7,791	6,837	6,837	6,837	6,706
NON-CURRENT ASSETS							
Holding Account receivables.....	9,806	10,134	10,126	10,475	10,917	11,359	11,801
Property, plant and equipment.....	653	472	628	573	528	476	330
Receivables.....	1,119	-	1,119	1,119	1,119	1,119	1,119
Restricted cash ^(b)	-	1,335	183	183	183	183	183
Total non-current assets.....	11,578	11,941	12,056	12,350	12,747	13,137	13,433
TOTAL ASSETS	28,528	18,292	19,847	19,187	19,584	19,974	20,139
CURRENT LIABILITIES							
Employee provisions.....	10,980	10,591	11,163	11,163	11,163	11,163	11,163
Payables.....	172	188	172	172	172	172	172
Borrowings and leases.....	93	135	121	125	138	141	128
Other.....	1,285	1,099	1,285	1,285	1,285	1,285	1,285
Total current liabilities.....	12,530	12,013	12,741	12,745	12,758	12,761	12,748
NON-CURRENT LIABILITIES							
Employee provisions.....	2,051	2,018	2,051	2,051	2,051	2,051	2,051
Borrowings and leases.....	160	193	210	232	226	218	130
Total non-current liabilities.....	2,211	2,211	2,261	2,283	2,277	2,269	2,181
TOTAL LIABILITIES	14,741	14,224	15,002	15,028	15,035	15,030	14,929
EQUITY							
Contributed equity.....	3,436	3,931	3,535	4,330	5,023	5,739	5,733
Accumulated surplus/(deficit).....	10,351	104	1,192	(461)	(1,036)	(1,629)	(1,629)
Reserves.....	-	33	118	290	562	834	1,106
Total equity.....	13,787	4,068	4,845	4,159	4,549	4,944	5,210
TOTAL LIABILITIES AND EQUITY	28,528	18,292	19,847	19,187	19,584	19,974	20,139

(a) Full audited financial statements are published in the SSO'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	48,880	47,331	48,570	59,535	59,798	61,476	63,625
Capital appropriation.....	131	127	116	115	118	123	125
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	-	402	-	699	575	593	-
National Redress Scheme	3,114	-	-	-	-	-	-
Other.....	6,389	6,782	5,650	6,782	6,782	6,782	6,782
Net cash provided by Government	58,514	54,642	54,336	67,131	67,273	68,974	70,532
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(41,596)	(50,488)	(53,680)	(56,784)	(57,428)	(58,875)	(60,366)
Grants and subsidies	(4,064)	-	-	-	-	-	-
Supplies and services	(3,040)	(2,942)	(2,163)	(4,018)	(2,818)	(3,026)	(3,056)
Accommodation.....	(7,295)	(7,147)	(7,147)	(6,913)	(6,913)	(6,928)	(6,941)
GST payments.....	(1,294)	-	-	-	-	-	-
Finance and interest costs.....	(10)	(26)	(21)	(26)	(29)	(25)	(22)
Other payments	(498)	(517)	(517)	(1,144)	(882)	(912)	(937)
Receipts ^(b)							
Sale of goods and services.....	218	-	-	-	-	-	-
GST receipts.....	1,261	-	-	-	-	-	-
Other receipts	564	915	332	915	915	915	915
Net cash from operating activities	(55,754)	(60,205)	(63,196)	(67,970)	(67,155)	(68,851)	(70,407)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(45)	-	-	-	-	-	-
Net cash from investing activities	(45)	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(129)	(127)	(116)	(115)	(118)	(123)	(125)
Other payments	(150)	-	-	-	-	-	-
Net cash from financing activities	(279)	(127)	(116)	(115)	(118)	(123)	(125)
NET INCREASE/(DECREASE) IN CASH HELD.....	2,436	(5,690)	(8,976)	(954)	-	-	-
Cash assets at the beginning of the reporting period	12,066	10,242	13,533	4,557	3,603	3,603	3,603
Net cash transferred to/from other agencies	(969)	-	-	-	-	-	-
Cash assets at the end of the reporting period	13,533	4,552	4,557	3,603	3,603	3,603	3,603

(a) Full audited financial statements are published in the SSO'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 SSO. 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							
State Solicitor Fees.....	6,338	6,782	5,650	6,782	6,782	6,782	6,782
GST Receipts							
GST Input Credits.....	504	-	-	-	-	-	-
GST Receipts on Sales	757	-	-	-	-	-	-
Other Receipts							
Recoup of Legal Costs	744	915	332	915	915	915	915
Recoup of Other Costs	89	-	-	-	-	-	-
TOTAL	8,432	7,697	5,982	7,697	7,697	7,697	7,697

(a) The moneys received and retained are to be applied to the SSO'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							
Land Acquisition.....	227,033	-	-	-	-	-	-
Suitors' Fund.....	159	164	164	164	164	164	164
TOTAL ADMINISTERED INCOME	227,192	164	164	164	164	164	164
EXPENSES							
Other							
Payment of Land Acquisition.....	217,612	-	-	-	-	-	-
Payment of Suitors' Fund.....	224	164	164	164	164	164	164
TOTAL ADMINISTERED EXPENSES	217,836	164	164	164	164	164	164

Legal Aid Commission of Western Australia

Part 7 Community Safety

Asset Investment Program

1. The Commission's Asset Investment Program (AIP) for 2025-26 is estimated at \$255,000, comprising a computer hardware and software replacement program and office fit-outs. The AIP will be funded from internal cash balances.
2. The reduction in the Commission's AIP in 2025-26 relative to 2024-25 primarily reflects the completion of the Client Relationship Management system project that was funded under the computer hardware and software replacement 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							
Computer Hardware and Software Replacement Program.....	12,419	11,319	2,071	50	350	350	350
Office Refurbishment and Fit-Outs	6,884	6,121	661	205	69	240	249
Total Cost of Asset Investment Program	19,303	17,440	2,732	255	419	590	599
FUNDED BY							
Internal Funds and Balances.....			2,732	255	419	590	599
Total Funding.....			2,732	255	419	590	599

Division 28 **Fire and Emergency Services**

Part 7 **Community Safety**

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 71 Net amount appropriated to deliver services	170,186	121,015	146,706	137,919	111,295	97,223	90,064
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	819	887	1,327	1,262	1,293	1,324	1,333
Total appropriations provided to deliver services	171,005	121,902	148,033	139,181	112,588	98,547	91,397
ADMINISTERED TRANSACTIONS							
Item 72 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	364,613	351,563	212,337	110,256	45,000	45,000	45,000
CAPITAL							
Item 143 Capital Appropriation	11,325	26,946	26,946	2,213	3,794	17,320	6,420
TOTAL APPROPRIATIONS	546,943	500,411	387,316	251,650	161,382	160,867	142,817
EXPENSES							
Total Cost of Services	624,919	596,120	659,520	639,923	619,857	614,091	619,684
Net Cost of Services ^(a)	185,182	153,857	177,990	163,783	125,250	102,764	91,063
CASH ASSETS ^(b).....	72,865	50,902	80,310	72,157	90,881	122,210	145,471

(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					
Argyle Irishtown Volunteer Bushfire Brigade Headquarters.....	-	1,600	-	-	-
Expand the Community Emergency Services Manager Program.....	-	362	877	1,103	1,135
New Career Fire and Rescue Service Station in Yanchep.....	-	-	-	1,693	5,362
New State Emergency Management Training Centre.....	-	2,000	-	-	-
Small Commitments.....	-	2,744	-	-	-
State Bushfire Mitigation Branch.....	-	(683)	(297)	596	626
Wanneroo Emergency Management Complex.....	-	1,607	10,397	2,996	-
New Initiatives					
Disaster Ready Fund Grants Program.....	18,881	9,131	7,438	2,872	-
Disaster Resilience Funding - Commonwealth Government.....	-	3,938	62	63	62
Grain Harvest Program.....	-	1,841	1,557	1,620	1,635
Ongoing Initiatives					
Aviation Services - Capability Increase.....	5,118	4,996	-	-	-
Interagency Computer Aided Dispatch System - Business Case.....	-	211	-	-	-
Interagency Emergency Services Radio Network.....	-	1,843	1,747	270	270
Mitigation Activities Fund Grants Program - Royalties for Regions.....	250	-	-	-	-
Other					
Asset Management Cost Pressures.....	6,512	-	-	-	-
Chemistry Centre (WA) Funding Strategy.....	-	(1,500)	(1,500)	(1,500)	(1,500)
Direct Brigade Alarm Service.....	-	189	189	189	189
Emergency Alert Warning System.....	-	3,788	1,288	1,170	1,518
Frontline Fire Services Cost Pressures.....	8,634	644	1,070	1,092	1,115
Government Regional Officer Housing.....	401	438	438	469	372
ICT Cost Pressures.....	244	-	-	-	-
Provision of Fire Services - Commonwealth Government.....	47	-	-	-	-
Provision of Fire Services - State Government.....	492	506	522	537	553
Public Sector Wages Policy and Superannuation Updates.....	4,350	6,749	8,102	9,596	10,553
RiskCover Insurance Premiums.....	763	6,285	-	-	-
Salaries and Allowances Tribunal.....	203	103	107	108	110
State Fleet Updates.....	(173)	(159)	(13)	16	(44)

Significant Initiatives

Election Commitments

1. Climate change has contributed to an increase in the frequency and severity of natural disasters, increasing demand for the Department's resources before, during and after emergencies. To address this, the Government is investing in its career and volunteer frontline services, risk mitigation activities and recovery programs, including:
 - 1.1. a new fire station in the Yanchep region, committing 40 additional career firefighters for the rapidly growing metropolitan north coastal region;
 - 1.2. a replacement volunteer bush fire brigade facility in the Argyle and Irishtown area;
 - 1.3. six additional community emergency services managers embedded within regional local governments improving area specific mitigation;
 - 1.4. further essential plant and equipment to support our volunteers including state emergency services, bushfire brigades, volunteer fire and rescue, marine rescue and surf life saving clubs;
 - 1.5. the establishment of a dedicated State Bushfire Mitigation Branch increasing mitigation works in high-risk areas, allowing the Department to assist in disaster recovery clean-up efforts, and offering employment opportunities for Aboriginal Australians. This initiative will further develop the ability of the Department to deliver on-ground bushfire risk mitigation works; and

- 1.6. a new Wanneroo Emergency Management Complex with plans to house two volunteer brigades, regional offices and improved facilities for emergency management, as well as finalise planning for a New State Emergency Management Training Centre, strengthening the State's capacity to train emergency personnel and improve preparedness and response capabilities.

New Initiatives

2. The Department will continue to enhance the way it works in partnership with the community, the private sector and across government through the delivery of recovery assistance packages, providing access to the Commonwealth Government's Disaster Ready Fund for disaster resilience and risk reduction initiatives.
3. The Department will establish two aerial suppression teams for the Grain Harvest Program to mitigate crop fires during grain harvest season in the South West region, and an expansion of the existing fleet with two additional black hawk high volume aerial firebombers for two years.

Ongoing Initiatives

4. The Department will continue to support key ongoing initiatives that enhance emergency response capabilities and community safety across the State. This includes the computer-aided dispatch system, which will remain a critical investment in improving response coordination and operational efficiency, and continued enhancement of the emergency services radio network to provide reliable communication for first responders during critical incidents.

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 Outcomes	Services
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Western Australian communities recognise and understand their local hazard risks and can effectively manage them.	1. Community Awareness, Education and Information Services
	A diverse team of volunteers and staff with a wide range of skills, who have access to development programs.	2. Health, Safety, Wellbeing and Training Services
	Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies.	3. Delivery of Frontline Services Before, During and After Incidents

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. Community Awareness, Education and Information Services	13,193	16,794	17,236	15,128	15,605	15,694	17,776
2. Health, Safety, Wellbeing and Training Services	27,924	30,550	32,495	32,923	30,861	31,447	32,653
3. Delivery of Frontline Services Before, During and After Incidents	583,802	548,776	609,789	591,872	573,391	566,950	569,255
Total Cost of Services	624,919	596,120	659,520	639,923	619,857	614,091	619,684

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Western Australian communities recognise and understand their local hazard risks and can effectively manage them:					
Proportion of community members who recognise their local natural hazard risks and are prepared to take action	18.26	20	20	20	
Outcome: A diverse team of volunteers and staff with a wide range of skills, who have access to development programs:					
Proportions of scheduled operational courses delivered	82.94	80	85	80	
Outcome: Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies:					
Proportion of Level Three incident impact statements completed and endorsed by the State Recovery Coordinator ^(b)	n.a.	90	50	90	1
Proportion of structure fire reports completed within specified timeframes ^(c)	n.a.	90	90	90	
Proportion of responses to Emergency Service Levy One and Emergency Service Levy Two incidents within target timeframes ^(c)	n.a.	90	92	90	
Proportion of structure fires confined to object or room of origin ^(c)	n.a.	72	75	72	

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

(b) This indicator measures the number of impact statements completed by all parties and endorsed by the State Recovery Coordinator within 30 days of the closure of an incident. For 2023-24, there were no incidents with property or infrastructure damage, resulting in no impact statements.

(c) The Under Treasurer approved an exemption to report against these indicators due to ongoing industrial action resulting in the non-completion of incident reports from 1 May 2023 to 14 August 2023.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual reflects two Level Three incidents which required an impact statement. One of those incidents was not signed within the required 30 days as the 2024-25 cyclone season required the prioritisation of immediate response and recovery.

Services and Key Efficiency Indicators

1. Community Awareness, Education and Information Services

Provision of generic and targeted awareness, education and information programs before an incident and emergency hazard information during an incident via social media, telephone call centre, television and radio interviews to increase community awareness of preventable and natural hazards and support their ability to take action.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 13,193	\$'000 16,794	\$'000 17,236	\$'000 15,128	1
Less Income	8,050	12,460	11,013	10,659	1
Net Cost of Service	5,143	4,334	6,223	4,469	
Employees (Full-Time Equivalents)	35	38	39	38	
Efficiency Indicator Average cost per household to deliver education and awareness programs and emergency hazard information to the community	\$12.19	\$15.27	\$15.67	\$13.13	1

Explanation of Significant Movements

(Notes)

- The decrease between the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is primarily due to a reduction in Emergency WA expenditure. In late December 2024, the Emergency WA mobile application was successfully delivered. The decrease in income correlates with the decrease in Total Cost of Service.

2. Health, Safety, Wellbeing and Training Services

Services provided to ensure that frontline emergency personnel, including volunteers, are not only trained and supported, but also maintain their physical and mental health while providing safe and efficient services to the community.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 27,924	\$'000 30,550	\$'000 32,495	\$'000 32,923	1
Less Income	20,125	22,665	20,762	23,197	2
Net Cost of Service	7,799	7,885	11,733	9,726	
Employees (Full-Time Equivalents)	99	103	103	103	
Efficiency Indicator Average cost per population to deliver health, safety, wellbeing and training services.	\$9.64	\$10.20	\$10.85	\$10.71	

Explanation of Significant Movements

(Notes)

- The increase in both the 2024-25 Estimated Actual and the 2025-26 Budget Target is primarily due to the wages growth in line with the latest public sector wages policy.
- The decrease in the 2024-25 Estimated Actual compared to the 2024-25 Budget is due to the reallocation of revenue from Service 2 to Service 3 in response to emergency incidents in 2024-25.

3. Delivery of Frontline Services Before, During and After Incidents

Services provided by frontline personnel, including volunteers, to enable the community to prevent where possible, prepare for, respond to and recover from emergency incidents.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	583,802	548,776	609,789	591,872	1
Less Income	411,562	407,138	449,755	442,284	1
Net Cost of Service	172,240	141,638	160,034	149,588	
Employees (Full-Time Equivalents)	1,677	1,802	1,811	1,839	2
Efficiency Indicator					
Average cost per population to deliver frontline services.	\$201.48	\$183.25	\$203.63	\$192.48	

Explanation of Significant Movements

(Notes)

- The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is primarily due to increased funding from the Disaster Ready Fund, cost pressures particularly in the asset management and frontline emergency response activities and increased aerial firebombing capability. The decrease between the 2024-25 Estimated Actual and the 2025-26 Budget Target reflects the expected completion of projects associated with the Disaster Ready Fund and cessation of cost pressures relief.
- The increase between the 2025-26 Budget Target and the 2024-25 Estimated Actual is due to the employment of 20 additional firefighters in 2025-26 (the second tranche of an additional 60 firefighters), the establishment of the State Mitigation Capability Branch and the continued enhancement of the emergency services network.

Asset Investment Program

- An overview of the Department's Asset Investment Program of \$51 million in 2025-26 is as follows:
 - \$15.7 million has been provided for land and building works, comprising:
 - \$5.9 million for facility modifications;
 - \$4.1 million for the upgrade of Volunteer Fire and Rescue Service (VFRS) and Volunteer Fire and Emergency Service (VFES) facilities;
 - \$3.4 million for the purchase of land for the replacement of the Armadale Career Fire and Rescue Service (CFRS) Station; and
 - \$2.3 million for the purchase of land for the new CFRS station in Yanchep;
 - \$25.4 million for ongoing vehicle replacement programs in line with the Department's maintenance and serviceable life replacement strategies;
 - \$4.9 million for plant and equipment works, which includes \$1.3 million for the construction of the State mobile incident control centre, funded by the Commonwealth Government, and \$674,000 for upgrades to the emergency services radio network; and
 - \$5 million for intangible assets, including \$3.5 million to upgrade the next generation Emergency WA System and \$1.2 million for the replacement of the Department's financial management information system.

	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							
Intangible Asset Development.....	17,492	12,542	5,746	4,950	-	-	-
Land and Building Works							
CFRS Armadale Fire Station	3,500	80	80	3,420	-	-	-
CFRS Maddington Fire Station	2,703	2,703	2,700	-	-	-	-
Facility Modifications.....	92,134	72,771	18,235	5,911	4,484	2,984	5,984
New CFRS Station in Yanchep.....	18,300	194	150	2,306	2,100	13,000	700
VFRS/VFES Upgrade and Replacement Program	26,300	16,214	8,750	4,086	2,000	1,500	2,500
Plant and Equipment Works							
Emergency Services Radio Network Upgrade.....	11,673	5,435	2,932	674	674	-	-
Equipment Replacement Program.....	42,474	29,224	4,554	4,250	3,000	3,000	3,000
Vehicle Programs							
Primary Fire and Emergency Fleet	184,382	101,389	19,274	22,868	18,069	17,528	24,528
Secondary Fire and Emergency Fleet	12,840	4,750	1,188	2,545	1,947	1,299	2,299
COMPLETED WORKS							
Land and Building Works							
CFRS South East Metropolitan Fire Station	12,500	12,455	7,404	-	-	-	-
Plant and Equipment Works - Fixed Repeater Tower (Esperance)	355	355	355	-	-	-	-
NEW WORKS							
Land and Building Works							
Bullsbrook Volunteer Fire and Emergency Services Station	8,000	-	-	-	-	3,300	4,700
Total Cost of Asset Investment Program	432,653	258,112	71,368	51,010	32,274	42,611	43,711
FUNDED BY							
Asset Sales			820	820	820	820	820
Capital Appropriation.....			26,946	2,213	3,794	17,320	6,420
Commonwealth Grants.....			980	4,020	-	-	-
Emergency Services Levy			9,690	8,560	10,900	7,640	4,580
Internal Funds and Balances.....			22,190	34,597	16,760	16,831	31,891
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			8,193	800	-	-	-
Digital Capability Fund			2,369	-	-	-	-
Other Grants and Subsidies			180	-	-	-	-
Total Funding.....			71,368	51,010	32,274	42,611	43,711

Financial Statements

Income Statement

Expenses

1. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to increased funding from the Disaster Ready Fund cost escalation associated with asset and frontline and air operations. The 2025-26 Budget Year is lower than the 2024-25 Estimated Actual primarily as a result of the conclusion of grants programs including the Disaster Ready Fund.

Income

2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget, mainly due to finite grant funding from the Commonwealth Government's Disaster Ready Fund. The appropriation increase is reflective of the increase in the Total Cost of Service.

Statement of Financial Position

3. The increasing current assets over the outyears reflects cash reserves for future asset replacement. It is anticipated that current assets will decrease as asset replacement works are approved as part of the Department's Strategic Asset Plan in future years.

Statement of Cashflows

4. The \$24.8 million decrease in net cash provided by the Government from the 2024-25 Budget compared to the 2025-26 Budget Year relates to reduced funding requirements for various capital projects.

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)	280,805	280,434	295,285	298,584	306,197	315,468	327,041
Grants and subsidies ^(c)	81,995	79,110	102,489	92,345	83,359	71,161	63,600
Supplies and services	149,589	105,958	124,531	112,610	100,824	99,578	101,390
Accommodation	14,710	14,770	17,097	13,954	12,212	12,197	12,379
Depreciation and amortisation	35,847	55,850	56,098	58,962	59,677	57,475	56,228
Finance and interest costs	1,807	6,679	6,693	6,195	6,106	6,085	6,052
Other expenses	60,166	53,319	57,327	57,273	51,482	52,127	52,994
TOTAL COST OF SERVICES	624,919	596,120	659,520	639,923	619,857	614,091	619,684
Income							
Sale of goods and services	10,239	9,897	9,897	10,086	10,086	10,086	10,086
Regulatory fees and fines	397,221	417,604	417,604	449,593	472,668	489,349	506,604
Grants and subsidies	24,996	8,622	48,158	10,580	5,912	5,912	5,912
Other revenue	7,281	6,140	5,871	5,881	5,941	5,980	6,019
Total Income	439,737	442,263	481,530	476,140	494,607	511,327	528,621
NET COST OF SERVICES	185,182	153,857	177,990	163,783	125,250	102,764	91,063
INCOME FROM GOVERNMENT							
Service appropriations	171,005	121,902	148,033	139,181	112,588	98,547	91,397
Resources received free of charge	1,208	2,273	2,273	2,273	2,273	2,273	2,273
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	1,709	9,214	9,214	800	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	4,794	5,828	5,818	6,232	6,232	6,232	6,232
Other revenues	41,125	41,674	43,969	39,362	34,861	35,963	35,414
TOTAL INCOME FROM GOVERNMENT	219,841	180,891	209,307	187,848	155,954	143,015	135,316
SURPLUS/(DEFICIENCY) FOR THE PERIOD	34,659	27,034	31,317	24,065	30,704	40,251	44,253

(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 1,811, 1,953 and 1,980 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
All West Australians Reducing Emergencies							
Program	186	226	226	310	200	200	200
Australian Fire Danger Rating System	-	216	257	281	228	218	168
Bushfire Mitigation Activity Fund							
Emergency Services Levy (ESL)	7,109	6,835	7,349	7,794	7,982	8,068	7,068
Royalties for Regions	1,316	1,289	1,539	1,289	1,289	1,289	-
Bushfire Risk Management Planning	986	1,423	1,423	1,440	1,458	1,474	1,521
Chemistry Centre - Emergency Response							
Services	1,500	1,500	1,500	-	-	-	-
City of Wanneroo ^(a)	-	-	-	1,607	10,397	2,996	-
Coastal and Estuarine Risk Mitigation Program....	-	1,425	819	1,152	-	-	-
Disaster Ready Fund ^(b)	4,099	2,000	20,930	10,190	7,067	2,872	-
ESL Private Brigade Subsidy	226	275	275	278	282	296	305
Ex-Tropical Ellie and Tropical Cyclone Ilsa	401	1,621	4,662	-	-	-	-
Local Government - Community Emergency							
Service Managers	2,976	2,713	2,713	2,897	3,356	3,651	3,765
Local Government Emergency Services							
Grants	33,486	37,760	37,760	37,336	37,798	36,689	36,850
National Disaster Risk Reduction	946	3,106	3,832	1,325	-	-	-
Operational Efficiency Payment	900	928	928	928	940	950	980
Other	1,511	2,005	2,005	984	984	984	984
Premier Relief Payment Scheme	676	-	-	-	-	-	-
'Protecting Our Communities' Commonwealth							
Government Grant ^(c)	-	-	-	3,750	-	-	-
Severe Tropical Cyclone Seroja	14,441	4,509	4,992	5,125	-	-	-
Shire of Donnybrook-Balingup ^(d)	-	-	-	1,600	-	-	-
Small Commitments ^(e)	-	-	-	2,744	-	-	-
Surf Life Saving Western Australia	1,381	1,519	1,519	1,450	1,450	1,450	1,450
Volunteer Fuel Card	522	1,070	1,070	1,070	1,020	1,020	1,020
Volunteer Marine Rescue Service	9,333	8,690	8,690	8,795	8,908	9,004	9,289
TOTAL	81,995	79,110	102,489	92,345	83,359	71,161	63,600

- (a) As per the Wanneroo Emergency Management Complex election commitment, \$15 million grant funding will be provided to the City of Wanneroo for the construction of the complex.
- (b) The 2024-25 Estimated Actual and forward estimates period reflect \$41.1 million committed by the Commonwealth Government to support the delivery of 49 Western Australian projects under the Disaster Ready Fund.
- (c) Of the \$3.8 million allocated in the 2025-26 Budget Year, \$2.5 million is allocated to the City of Wanneroo for the Wanneroo Emergency Management Complex.
- (d) As per the Argyle Irishtown Volunteer Bushfire Brigade Headquarters election commitment, \$1.6 million grant funding will be provided to the Shire of Donnybrook-Balingup.
- (e) As per the election commitment, \$2.7 million of funding for the purchase of plant and equipment for volunteer brigade, groups, units and clubs.

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.....	48,078	38,038	40,250	46,950	73,092	107,273	130,514
Restricted cash.....	21,514	10,546	36,787	21,934	14,516	11,664	11,684
Holding Account receivables	-	-	-	60	91	91	91
Receivables.....	27,170	13,470	27,170	27,170	27,170	27,170	27,170
Other.....	28,042	22,115	28,042	28,042	28,042	28,042	28,042
Total current assets.....	124,804	84,169	132,249	124,156	142,911	174,240	197,501
NON-CURRENT ASSETS							
Holding Account receivables	88,560	102,670	102,670	119,148	136,217	151,022	164,588
Property, plant and equipment.....	581,456	685,580	719,454	718,708	701,418	694,900	689,909
Intangibles	5,941	21,018	17,880	20,666	17,172	14,502	11,832
Restricted cash.....	3,273	2,318	3,273	3,273	3,273	3,273	3,273
Total non-current assets.....	679,230	811,586	843,277	861,795	858,080	863,697	869,602
TOTAL ASSETS	804,034	895,755	975,526	985,951	1,000,991	1,037,937	1,067,103
CURRENT LIABILITIES							
Employee provisions.....	42,657	40,025	42,781	42,781	42,781	42,781	42,781
Payables.....	19,805	8,902	19,681	19,681	19,681	19,681	19,681
Borrowings and leases	9,063	11,209	11,999	12,747	12,528	12,925	12,459
Other.....	179	196	179	179	179	179	179
Total current liabilities.....	71,704	60,332	74,640	75,388	75,169	75,566	75,100
NON-CURRENT LIABILITIES							
Employee provisions.....	12,620	10,867	12,620	12,620	12,620	12,620	12,620
Borrowings and leases	38,864	133,366	133,544	116,586	95,775	74,753	53,725
Total non-current liabilities.....	51,484	144,233	146,164	129,206	108,395	87,373	66,345
TOTAL LIABILITIES	123,188	204,565	220,804	204,594	183,564	162,939	141,445
EQUITY							
Contributed equity.....	413,657	443,381	456,185	458,738	462,882	480,202	486,622
Accumulated surplus/(deficit).....	119,552	125,824	150,869	174,934	205,638	245,889	290,142
Reserves	147,637	121,985	147,668	147,685	148,907	148,907	148,894
Total equity	680,846	691,190	754,722	781,357	817,427	874,998	925,658
TOTAL LIABILITIES AND EQUITY	804,034	895,755	975,526	985,951	1,000,991	1,037,937	1,067,103

(a) Full audited financial statements are published in the Department'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	161,166	107,792	133,923	122,643	95,488	83,742	77,831
Capital appropriation.....	11,325	26,946	26,946	2,213	3,794	17,320	6,420
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	1,709	9,214	9,214	800	-	-	-
Digital Capability Fund	7,246	3,899	3,899	340	350	-	-
Royalties for Regions Fund							
Regional Community Services Fund	4,794	5,828	5,818	6,232	6,232	6,232	6,232
Regional Infrastructure and Headworks Fund	2,605	-	-	-	-	-	-
Other.....	41,275	41,674	43,969	38,314	33,811	34,912	34,363
Net cash provided by Government	230,120	195,353	223,769	170,542	139,675	142,206	124,846
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(276,530)	(280,709)	(295,560)	(298,817)	(306,442)	(315,704)	(327,278)
Grants and subsidies	(83,878)	(79,110)	(102,489)	(92,345)	(83,366)	(71,168)	(63,607)
Supplies and services	(131,103)	(103,102)	(121,646)	(109,815)	(98,003)	(96,789)	(98,596)
Accommodation	(14,131)	(14,742)	(16,703)	(13,925)	(12,183)	(12,168)	(12,350)
GST payments	(33,633)	(18,794)	(18,794)	(18,794)	(18,794)	(18,794)	(18,794)
Finance and interest costs	(1,824)	(6,679)	(6,693)	(6,195)	(6,106)	(6,085)	(6,052)
Other payments	(70,299)	(53,600)	(58,003)	(57,592)	(51,807)	(52,429)	(53,300)
Receipts ^(b)							
Regulatory fees and fines	393,518	417,598	417,598	449,608	472,664	489,331	506,586
Grants and subsidies	18,551	8,622	48,158	10,580	5,912	5,912	5,912
Sale of goods and services	5,095	9,897	9,897	11,136	11,136	11,136	11,155
GST receipts	33,830	18,794	18,794	18,794	18,794	18,794	18,794
Other receipts	5,876	4,320	4,029	4,061	4,121	4,160	4,199
Net cash from operating activities	(154,528)	(97,505)	(121,412)	(103,304)	(64,074)	(43,804)	(33,331)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(51,944)	(79,828)	(71,368)	(51,010)	(32,274)	(42,611)	(43,711)
Proceeds from sale of non-current assets	663	920	920	920	920	920	920
Net cash from investing activities	(51,281)	(78,908)	(70,448)	(50,090)	(31,354)	(41,691)	(42,791)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(10,167)	(48,198)	(48,413)	(49,250)	(49,472)	(49,331)	(49,412)
Proceeds from borrowings	-	23,949	23,949	23,949	23,949	23,949	23,949
Net cash from financing activities	(10,167)	(24,249)	(24,464)	(25,301)	(25,523)	(25,382)	(25,463)
NET INCREASE/(DECREASE) IN CASH HELD	14,144	(5,309)	7,445	(8,153)	18,724	31,329	23,261
Cash assets at the beginning of the reporting period	58,721	56,211	72,865	80,310	72,157	90,881	122,210
Cash assets at the end of the reporting period	72,865	50,902	80,310	72,157	90,881	122,210	145,471

(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	3,956	3,567	3,614	3,567	3,018	3,018	3,018
COVID-19 Response	-	-	37	-	-	-	-
Disaster Recovery Funding Arrangements							
Western Australia	7,684	10,554	10,554	5,625	-	-	-
Emergency Service Radio Network	250	-	-	-	-	-	-
National Partnership Agreements Disaster							
Ready Fund	8,878	-	38,322	-	-	-	-
National Partnership Agreements Disaster							
Resilience	-	-	980	4,208	-	-	-
National Partnership Agreements National							
Disaster Risk Reduction	2,506	2,506	2,506	-	-	-	-
Other Grants	2,138	1,289	1,869	1,439	1,439	1,439	150
Provision of Fire Services – Commonwealth							
Government	2,427	2,549	2,549	2,651	2,744	2,744	2,744
Sale of Goods and Services							
Sale of Goods and Services	1,020	-	-	-	-	-	-
GST Receipts							
GST Input Credits	31,199	17,544	17,544	17,544	17,544	17,544	17,544
GST Receipts on Sales	2,631	1,250	1,250	1,250	1,250	1,250	1,250
Other Receipts							
Other Sundry Receipts	7,396	5,232	5,396	5,451	5,537	5,601	5,252
TOTAL	70,085	44,491	84,621	41,735	31,532	31,596	29,958

(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 (a)	391,161	374,788	219,916	117,156	60,500	45,000	45,000
TOTAL ADMINISTERED INCOME	391,161	374,788	219,916	117,156	60,500	45,000	45,000
EXPENSES							
Grants to Charitable and Other Public Bodies							
Disaster Recovery Funding Arrangements							
Western Australia (a)	307,391	382,316	408,897	134,647	60,500	45,000	45,000
TOTAL ADMINISTERED EXPENSES	307,391	382,316	408,897	134,647	60,500	45,000	45,000

(a) The Disaster Recovery Funding Arrangements Western Australia are jointly funded by the State and Commonwealth Governments and administered by the Department to assist communities to recover from eligible natural disaster events. The 2024-25 Estimated Actual and the forward estimates reflects reprofiling of existing Ex-Tropical Cyclone Ellie recovery packages and the recognition of savings of \$104 million related to the Fitzroy River Bridge and \$6.4 million related to the Freight Assistance Program.

RURAL FIRE DIVISION

	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			
Bushfire Centre of Excellence ^(a)							
Capital Costs	-	-	-	250	-	-	-
Operating Costs	5,145	5,928	6,385	5,831	5,858	5,862	5,983
Bushfire Mitigation Branch ^(b)	17,113	18,111	19,771	18,349	18,759	18,922	18,421
Bushfire Technical Services	1,447	1,500	1,793	1,811	1,771	1,763	1,773
Land Use Planning	697	953	1,007	1,011	1,024	1,029	1,079
Office of Bushfire Risk Management	1,130	1,691	1,704	1,739	1,755	1,766	1,831
Rural Fire Executive	802	1,423	903	966	973	974	1,005
TOTAL RURAL FIRE DIVISION	26,335	29,606	31,563	29,957	30,140	30,316	30,092

(a) Bushfire Centre of Excellence expenditure includes operating costs and capital works included in the Asset Investment Program. The 2024-25 Estimated Actual for operating expenditure shows an increase of \$457,000 compared to the 2024-25 Budget due to Commonwealth Government grants for the Strategic Partnership Model Project (\$260,000) and the National Prescribed Burning Network Project Commonwealth Government grant carryover (\$197,000).

(b) Detailed breakdown of expenditure for the Bushfire Mitigation Branch is shown in the table below.

BUSHFIRE MITIGATION BRANCH

	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			
Local Government							
Mitigation Activity Fund							
ESL Grants Program ^(a)	7,109	6,835	7,349	7,794	7,982	8,068	7,113
Royalties for Regions Grants Program ^(b)	1,316	1,289	1,289	1,289	1,289	1,289	-
Bushfire Risk Planning Coordinator							
Support Program	986	1,423	1,423	1,440	1,458	1,474	1,474
Department Mitigation Works							
Bushfire Awareness Campaign	1,078	1,030	1,030	1,030	1,030	1,030	1,030
State Mitigation Capability ^(c)							
Capital Costs	-	-	-	1,302	1,090	241	241
Operating Costs	-	-	-	1,360	1,823	2,068	2,140
Grain Harvest - Aerial Fire Suppression	1,232	1,912	1,912	-	-	-	1,635
Bushfire Risk Management Officers	2,050	2,122	2,207	2,186	2,201	2,203	2,266
Services provided to Education ^(d)	349	-	477	491	506	521	536
Unallocated Crown Land							
ESL Contribution	2,493	3,000	3,584	957	880	1,528	1,486
Planning, Lands and Heritage Contribution	500	500	500	500	500	500	500
TOTAL BUSHFIRE RISK MANAGEMENT	17,113	18,111	19,771	18,349	18,759	18,922	18,421

(a) The 2024-25 Estimated Actual shows an increase of \$514,000 compared to the 2024-25 Budget. The increase is the result of a carryover of expenditure from 2023-24 to 2024-25 (due to program delays relating to a shortage of local government resources).

(b) The Department administers bushfire mitigation activity grant funding on behalf of Planning, Lands and Heritage. The funding for this initiative is provided to Planning, Lands and Heritage from the Royalties for Regions program. This table reflects the allocation of the funding to the Department based on estimates provided by Planning, Lands and Heritage. Phase Two of the program expired in 2023-24 and Phase Three commenced with \$1.3 million per annum allocated to the Department from 2024-25 to 2027-28.

(c) This initiative is funded through appropriations and existing Unallocated Crown Land - ESL Contribution. This is a four year program commencing in 2025-26.

(d) A new Memorandum of Understanding (MOU) between the Department and Education for the provision of bushfire risk services was formalised in June 2024. The new MOU covers a five-year period from 2024-25 through to 2028-29.

Division 29 **Office of the Director of Public Prosecutions**

Part 7 **Community Safety**

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 73 Net amount appropriated to deliver services	51,706	58,724	60,367	65,150	65,744	67,592	70,805
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	6,218	6,333	6,333	6,523	6,686	6,564	6,564
Total appropriations provided to deliver services	57,924	65,057	66,700	71,673	72,430	74,156	77,369
CAPITAL							
Item 144 Capital Appropriation	2,272	800	871	1,677	686	81	289
TOTAL APPROPRIATIONS	60,196	65,857	67,571	73,350	73,116	74,237	77,658
EXPENSES							
Total Cost of Services	68,702	78,507	80,387	86,243	82,161	83,000	85,300
Net Cost of Services ^(a)	68,583	78,457	80,337	86,193	82,111	82,950	85,250
CASH ASSETS ^(b)	15,845	6,994	13,586	5,856	4,656	4,482	4,482

(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
Ongoing Initiatives					
Cost, Demand and Operating Pressures.....	40	990	1,272	1,224	1,567
Increased Office Accommodation.....	-	649	670	691	713
Other					
Public Sector Wages Policy.....	1,515	2,373	2,710	2,783	2,783
State Fleet Updates.....	88	12	10	12	4
Western Australian Public Sector Learning Initiative	-	30	57	65	63

Significant Initiatives

1. The Office continues to respond to sustained increases in indictable prosecution caseloads, evidenced by the increase in committals for trials. Matters involving offences of a sexual nature continue to represent the highest complex caseload numbers. Drivers for this increase include public education campaigns leading to increased reporting of offences. The challenge of recruiting, retaining and growing a workforce of skilled prosecutors remains, as the Office seeks to fairly and justly prosecute these highly complex public interest matters, improve criminal prosecution outcomes, and build confidence in the efficacy of the broader criminal justice system.
2. The Office will maintain focus on the Children's Court Juveniles in Custody initiative to provide meaningful outcomes within the juvenile justice system through effective stakeholder collaboration for key participants in the criminal justice sector.
3. The Office operates a specialised confiscations practice targeting proceeds of crime and asset confiscation as mandated by the *Criminal Property Confiscations Act 2000*. Successful confiscations remove a key motivator of serious and organised crime, being financial gain. The Office continues to exceed its key performance indicators and will focus on continuing to effectively advance an increasing number of confiscation cases (including more complex cases) to advance the administration of justice.

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.	To deliver an independent, fair and just criminal prosecution service to the community of Western Australia.	1. Criminal Prosecutions 2. Confiscation of Assets

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. Criminal Prosecutions.....	64,638	74,207	76,087	81,743	77,661	78,500	80,800
2. Confiscation of Assets	4,064	4,300	4,300	4,500	4,500	4,500	4,500
Total Cost of Services.....	68,702	78,507	80,387	86,243	82,161	83,000	85,300

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: To deliver an independent, fair and just criminal prosecution service to the community of Western Australia:					
Early advice to Court on charges: Indictment filed within three months of committal	49.5%	65%	46%	65%	1
Establishing a case to answer	99.2%	98%	99%	98%	
Convictions after trial	63.7%	50%	63%	50%	2
Application for a Declaration of Confiscations filed within four months of the Drug Trafficker Declaration	35.7%	20%	35%	20%	3

(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 due to the increasing number and complexity of cases across the criminal justice system.
2. The 2024-25 Estimated Actual exceeds the 2024-25 Budget reflecting the consistent approach of the Office in assessing and preparing matters prior to trial, including targeted case assessment and effectively preparing and prosecuting trials.
3. The 2024-25 Estimated Actual exceeds the 2024-25 Budget as the Office continues to effectively manage Drug Trafficker Declarations which includes confiscated property, land, and assets. The preparation of applications for confiscation in these matters is a complex process and requires significant liaison with numerous stakeholders throughout the process, including input from multiple participants across the justice system and stakeholders with interests in these seized assets.

Services and Key Efficiency Indicators**1. Criminal Prosecutions**

The Office conducts prosecutions against people accused of serious breaches of the State's criminal laws. These prosecutions are principally conducted on indictment in the Supreme and District Courts sitting at Perth as well as in major regional locations.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 64,638	\$'000 74,207	\$'000 76,087	\$'000 81,743	
Less Income	119	50	50	50	
Net Cost of Service	64,519	74,157	76,037	81,693	
Employees (Full-Time Equivalents)	336	382	348	384	1
Efficiency Indicator					
Cost per prosecution	\$20,507	\$23,190	\$21,019	\$22,184	2

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target reflects the Office responding to increased and sustained caseloads for high public interest matters, implementing legislative reform, addressing priority areas within the criminal justice sector and meeting increased cost and demand pressures.

The reduction from the 2024-25 Budget to 2024-25 Estimated Actual is due to challenges associated with recruiting and retaining skilled and experienced public prosecutors and paralegals.

2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to increases in new indictable cases relative to the Total Cost of Service.

The 2025-26 Budget Target is anticipated to increase as the Office continues to manage caseloads that have increased in complexity and growth in the volume of digital evidence, resulting in increased prosecution workload and associated costs required to securely manage and store this sensitive material.

2. Confiscation of Assets

The Office institutes and conducts proceedings in a fair and just manner to confiscate property acquired as a result of criminal activity, property used for criminal activity and the property of declared drug traffickers. The cost to operate the Office's Confiscations Team and to manage confiscation legal work is met from the Confiscation Proceeds Account established under the *Criminal Property Confiscation Act 2000*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 4,064	\$'000 4,300	\$'000 4,300	\$'000 4,500	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	4,064	4,300	4,300	4,500	
Employees (Full-Time Equivalents)	20	24	24	24	
Efficiency Indicator					
Ratio of cost to return ^(a)	20.6%	21.5%	17.2%	25%	2

(a) The ratio of cost to return is calculated by dividing the total cost to operate the Office's confiscation activity by total confiscation revenue collected.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target relative to the 2024-25 Estimated Actual has increased to meet increased civil litigation demands in superior courts in respect of complex asset confiscation cases.
2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to expected confiscation collections being higher than initial estimates.

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							
Accommodation Fit-Out.....	4,344	1,617	1,617	2,727	-	-	-
Digital Transformation and Change Management - Digital Transformation and Service Enhancement.....	1,292	503	-	500	289	-	-
Equipment Replacement							
Desktop Devices.....	3,138	1,738	416	350	350	350	350
Furniture and Fittings, Portable and Attractive Items, including Dictation and Transcript Equipment.....	437	93	56	72	100	72	100
Print and Photocopy Services.....	665	261	96	102	100	102	100
Prosecution Services - Video Recording and Conferencing	800	300	300	100	400	-	-
Strategic Asset Portfolio	8,615	188	80	5,041	3,186	100	100
Total Cost of Asset Investment Program	19,291	4,700	2,565	8,892	4,425	624	650
FUNDED BY							
Capital Appropriation.....			711	1,507	511	11	-
Holding Account			539	539	539	539	539
Internal Funds and Balances.....			1,315	3,846	1,200	74	111
Major Treasurer's Special Purpose Account(s) Digital Capability Fund.....			-	3,000	2,175	-	-
Total Funding.....			2,565	8,892	4,425	624	650

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services for the 2024-25 Estimated Actual is higher than the 2024-25 Budget as the Office responded to unavoidable and sustained service demand pressures to meet criminal prosecution caseloads, including high public interest matters. The Total Cost of Services for the 2025-26 Budget Year is expected to increase by \$5.8 million compared to the 2024-25 Estimated Actual, as the Office increases its prosecution workforce, associated accommodation needs and core operating platforms. This increase will assist in addressing the growth in service demand, legislative reform and complexities associated with delivery of criminal prosecution activities.

Income

2. The increase in Total Income from Government from the 2024-25 Budget to the 2024-25 Estimated Actual and the 2025-26 Budget Year results from increased service appropriation to address cost and demand pressures to effectively manage sexual offence prosecution caseloads, sustained indictable prosecution caseloads, legislative reform and improve outcomes within the juvenile justice system.

Statement of Financial Position

3. Total current assets for the 2024-25 Estimated Actual exceed the 2024-25 Budget as cash assets are provisioned for the Office's Asset Investment Program. The total non-current assets for the 2025-26 Budget Year exceed the 2024-25 Estimated Actual, largely due to a \$4.9 million carryover in intangibles, as the Office progresses the program of works within the Asset Investment Program. There is a corresponding increase of \$7.1 million over this period in the Office's contributed equity which substantially funds the Asset Investment Program and accommodation fit-out.

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)	50,865	61,801	64,930	67,031	63,002	65,273	66,648
Supplies and services	7,161	6,612	4,674	8,203	8,261	6,776	7,677
Accommodation	6,237	5,626	6,227	6,257	6,135	6,169	6,191
Depreciation and amortisation	644	1,165	1,238	1,242	1,244	1,244	1,244
Finance and interest costs	31	20	35	32	30	36	28
Other expenses	3,764	3,283	3,283	3,478	3,489	3,502	3,512
TOTAL COST OF SERVICES	68,702	78,507	80,387	86,243	82,161	83,000	85,300
Income							
Other revenue	119	50	50	50	50	50	50
Total Income	119	50	50	50	50	50	50
NET COST OF SERVICES	68,583	78,457	80,337	86,193	82,111	82,950	85,250
INCOME FROM GOVERNMENT							
Service appropriations	57,924	65,057	66,700	71,673	72,430	74,156	77,369
Resources received free of charge	363	793	793	793	793	793	793
Major Treasurer's Special Purpose Account(s)							
National Redress Scheme	327	511	511	527	-	-	-
Other revenues	8,807	6,876	9,183	6,889	6,889	6,889	6,889
TOTAL INCOME FROM GOVERNMENT	67,421	73,237	77,187	79,882	80,112	81,838	85,051
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(1,162)	(5,220)	(3,150)	(6,311)	(1,999)	(1,112)	(199)

(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 356, 372 and 408 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.....	7,111	2,239	6,034	3,971	3,971	3,797	3,797
Restricted cash.....	7,340	2,256	6,158	1,885	685	685	685
Holding Account receivables	439	558	439	439	439	439	439
Receivables.....	2,737	5,545	2,737	2,737	2,737	2,737	2,737
Other.....	1,532	1,513	1,532	1,532	1,532	1,532	1,532
Total current assets.....	19,159	12,111	16,900	10,564	9,364	9,190	9,190
NON-CURRENT ASSETS							
Holding Account receivables	8,155	8,662	8,854	9,557	10,262	10,768	11,274
Property, plant and equipment.....	2,579	5,391	4,027	6,839	7,209	7,121	6,993
Receivables	1,266	-	1,266	1,266	1,266	1,266	1,266
Intangibles	115	8,194	116	5,033	8,073	7,738	7,403
Restricted cash ^(b)	1,394	2,499	1,394	-	-	-	-
Other.....	23	23	23	23	23	23	23
Total non-current assets.....	13,532	24,769	15,680	22,718	26,833	26,916	26,959
TOTAL ASSETS	32,691	36,880	32,580	33,282	36,197	36,106	36,149
CURRENT LIABILITIES							
Employee provisions.....	10,350	8,733	11,693	11,693	11,693	11,693	11,693
Payables.....	648	2,874	648	648	648	648	648
Borrowings and leases	144	169	179	167	158	193	162
Other.....	518	388	518	518	518	518	518
Total current liabilities.....	11,660	12,164	13,038	13,026	13,017	13,052	13,021
NON-CURRENT LIABILITIES							
Employee provisions.....	3,018	2,433	3,458	3,458	3,458	3,458	3,458
Borrowings and leases	348	339	284	205	268	260	244
Total non-current liabilities.....	3,366	2,772	3,742	3,663	3,726	3,718	3,702
TOTAL LIABILITIES	15,026	14,936	16,780	16,689	16,743	16,770	16,723
EQUITY							
Contributed equity.....	14,565	22,707	15,859	22,963	27,823	28,817	29,106
Accumulated surplus/(deficit).....	3,100	(750)	(50)	(6,361)	(8,360)	(9,472)	(9,671)
Reserves	-	(13)	(9)	(9)	(9)	(9)	(9)
Total equity	17,665	21,944	15,800	16,593	19,454	19,336	19,426
TOTAL LIABILITIES AND EQUITY	32,691	36,880	32,580	33,282	36,197	36,106	36,149

(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	57,103	63,892	65,462	70,431	71,186	73,111	76,324
Capital appropriation.....	2,272	800	871	1,677	686	81	289
Holding Account drawdowns	439	539	539	539	539	539	539
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	2,520	7,342	423	5,427	4,174	913	-
National Redress Scheme	327	511	511	527	-	-	-
Other.....	11,447	6,876	9,183	6,889	6,889	6,889	6,889
Net cash provided by Government	74,108	79,960	76,989	85,490	83,474	81,533	84,041
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(48,625)	(61,801)	(63,147)	(67,031)	(63,002)	(65,273)	(66,648)
Supplies and services	(7,630)	(5,321)	(3,383)	(6,912)	(6,970)	(5,485)	(6,386)
Accommodation.....	(6,237)	(5,544)	(6,145)	(6,175)	(6,053)	(6,087)	(5,396)
GST payments.....	(1,806)	(840)	(840)	(840)	(840)	(840)	(840)
Finance and interest costs.....	(31)	(20)	(35)	(32)	(30)	(36)	(28)
Other payments	(3,870)	(3,857)	(3,857)	(4,052)	(4,063)	(4,076)	(4,799)
Receipts ^(b)							
GST receipts.....	1,432	834	834	834	834	834	834
Other receipts	119	50	50	50	50	50	50
Net cash from operating activities	(66,648)	(76,499)	(76,523)	(84,158)	(80,074)	(80,913)	(83,213)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,431)	(8,935)	(2,565)	(8,892)	(4,425)	(624)	(650)
Net cash from investing activities	(1,431)	(8,935)	(2,565)	(8,892)	(4,425)	(624)	(650)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(357)	(89)	(160)	(170)	(175)	(170)	(178)
Other payments	(226)	-	-	-	-	-	-
Net cash from financing activities	(583)	(89)	(160)	(170)	(175)	(170)	(178)
NET INCREASE/(DECREASE) IN CASH HELD.....	5,446	(5,563)	(2,259)	(7,730)	(1,200)	(174)	-
Cash assets at the beginning of the reporting period	10,399	12,557	15,845	13,586	5,856	4,656	4,482
Cash assets at the end of the reporting period	15,845	6,994	13,586	5,856	4,656	4,482	4,482

(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
Grants and Subsidies							
Contribution from the Confiscation Proceeds Account.....	11,447	6,876	9,183	6,889	6,889	6,889	6,889
GST Receipts							
GST Input Credits.....	1,422	832	832	832	832	832	832
GST Receipts on Sales	10	2	2	2	2	2	2
Other Receipts							
Employee Contributions to Employee Vehicle Scheme.....	100	50	50	50	50	50	50
Other Receipts.....	19	-	-	-	-	-	-
TOTAL	12,998	7,760	10,067	7,773	7,773	7,773	7,773

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

Division 30 **Corruption and Crime Commission**

Part 7 **Community Safety**

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 74 Net amount appropriated to deliver services	31,724	33,169	34,329	33,581	34,507	35,252	35,956
Amount Authorised by Other Statutes - Corruption, Crime and Misconduct Act 2003	557	673	1,138	1,216	1,249	1,281	1,313
Total appropriations provided to deliver services	32,281	33,842	35,467	34,797	35,756	36,533	37,269
CAPITAL							
Item 145 Capital Appropriation	241	243	243	251	255	255	255
TOTAL APPROPRIATIONS	32,522	34,085	35,710	35,048	36,011	36,788	37,524
EXPENSES							
Total Cost of Services	30,302	34,227	35,852	35,207	36,270	36,918	37,654
Net Cost of Services ^(a)	30,189	34,017	35,642	34,997	36,060	36,708	37,444
CASH ASSETS ^(b)	14,445	14,190	14,445	14,445	14,445	14,445	14,445

(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
Appointment of Deputy Commissioner	465	521	537	553	570
Public Sector Wages Policy	590	921	1,173	1,202	1,202
Software-as-a-Service Subscription	570	-	-	-	-

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 Outcomes	Services
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	The integrity of the Public Sector continuously improves, and the incidence of serious misconduct is reduced.	1. Assessing Allegations and Overseeing WA Government Sector Action into Allegations of Serious Misconduct 2. Investigating Allegations of Serious Misconduct
	The financial incentive for criminal activity is removed and harm to the community is reduced.	3. Investigating Unexplained Wealth Referrals

Service Summary ^(a)

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. Assessing Allegations and Overseeing WA Government Sector Action into Allegations of Serious Misconduct ^(b)	6,388	6,941	7,270	7,965	8,206	8,352	8,519
2. Investigating Allegations of Serious Misconduct	16,023	18,281	19,151	16,734	17,239	17,547	17,897
3. Investigating Unexplained Wealth Referrals...	7,891	9,005	9,431	10,508	10,825	11,019	11,238
Total Cost of Services	30,302	34,227	35,852	35,207	36,270	36,918	37,654

(a) The Commission's Outcome Based Management (OBM) framework was amended effective from the 2025-26 Budget.

(b) The Commission's OBM framework was amended to include the oversight function as part of Service 1, which has increased in recent years and constitutes around 34% of the effort to deliver Service 1 from the 2025-26 Budget onwards.

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: The integrity of the Public Sector continuously improves, and the incidence of serious misconduct is reduced:					
Percentage of outcome reports received within 12 months of commission referral for action ^(b)	n.a.	n.a.	n.a.	80%	
Percentage of Commission recommendations accepted by agencies within six months ^(b)	n.a.	n.a.	n.a.	80%	
Number of serious misconduct investigations	45	50	45	45	
Number of reports produced ^(c)	23	45	45	45	
Outcome: The financial incentive for criminal activity is removed and harm to the community is reduced:					
Number of initial and full unexplained wealth investigations ^(d)	10	10	10	30	1

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

(b) The Commission's OBM framework was amended, effective from the 2025-26 Budget. Prior year information for new key effectiveness indicators is therefore not available.

(c) The measurement of the number of reports published was amended to include the number of reports produced. This change allows the Commission to recognise and measure reports that are sent to agencies but not tabled in Parliament from the 2025-26 Budget.

(d) The measurement of the number of full unexplained wealth investigations was amended to now include initial unexplained wealth investigations. This change allows the Commission to recognise and measure the entire investigative effort within the unexplained wealth function from the 2025-26 Budget.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the preceding years due to changes to the Commission's OBM framework, which will now include initial unexplained wealth investigations as part of the 2025-26 Budget Target.

Services and Key Efficiency Indicators**1. Assessing Allegations and Overseeing WA Government Sector Action into Allegations of Serious Misconduct**

The Commission has responsibility for assessing all allegations of serious misconduct within the public sector and ensuring that they are appropriately dealt with either by the Commission or another public authority.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 6,388	\$'000 6,941	\$'000 7,270	\$'000 7,965	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	6,388	6,941	7,270	7,965	
Employees (Full-Time Equivalents)	29	29	29	34	
Efficiency Indicators					
Average number of days to assess an allegation ^(a)	n.a.	n.a.	n.a.	42	
Average number of days to evaluate an agency outcome report following a Commission referral for action ^(a)	n.a.	n.a.	n.a.	60	
Average number of days to review an agency action in response to a Commission referral for action or a commission recommendation ^(a)	n.a.	n.a.	n.a.	270	
Average cost of an assessment	\$1,998	\$2,313	\$2,423	\$1,750	2
Average cost of an oversight action ^(b)	n.a.	n.a.	n.a.	\$4,425	

(a) The Commission's OBM framework was amended, effective from the 2025-26 Budget. Prior year information for new key efficiency indicators is therefore not available.

(b) The service costing model was amended to reflect the Commission's work in performing its oversight function, effective from the 2025-26 Budget. Prior year information for this indicator is therefore not available.

Explanation of Significant Movements

(Notes)

1. Total Cost of Service for the 2025-26 Budget Target reflects changes to the service costing model following an amendment to the Commission's OBM framework effective from the 2025-26 Budget Year. This service will include the costs of its oversight function, which has increased in recent years.
2. The 2025-26 Budget Target reflects the new service costing model which includes the cost of the assessments team rather than the broader work area of the entire Assessments and Oversight Directorate which was used in prior years.

2. Investigating Allegations of Serious Misconduct

The Commission investigates matters which are serious and significant and where it believes it can have the most impact improving the integrity of the public sector.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 16,023	\$'000 18,281	\$'000 19,151	\$'000 16,734	1
Less Income	113	210	210	210	
Net Cost of Service	15,910	18,071	18,941	16,524	
Employees (Full-Time Equivalents)	77	77	77	72	
Efficiency Indicators					
Percentage of serious misconduct investigations completed within 12 months.....	65%	80%	70%	70%	2
Cost per day to deliver serious misconduct investigative services ^(a)	n.a.	n.a.	n.a.	\$1,500	

(a) The Commission's OBM framework was amended, effective from the 2025-26 Budget. Prior year information for this new efficiency indicator is therefore not available.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is lower than previous years due to changes to the service costing model, reflecting revised resources effective from the 2025-26 Budget.
2. The 2025-26 Budget Target is lower relative to the 2024-25 Budget to recognise the added complexity in investigations over recent years.

3. Investigating Unexplained Wealth Referrals

Investigate and litigate unexplained wealth matters and in doing so disrupt and deter organised crime.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 7,891	\$'000 9,005	\$'000 9,431	\$'000 10,508	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	7,891	9,005	9,431	10,508	
Employees (Full-Time Equivalents)	38	38	38	45	
Efficiency Indicators					
Percentage of full unexplained wealth investigations in which <i>Criminal Property Confiscation Act 2000</i> proceedings have been initiated or a decision to discontinue has been made within 12 months	100%	80%	80%	80%	
Cost per day to deliver unexplained wealth investigative services ^(a)	n.a.	n.a.	n.a.	\$1,500	

(a) The Commission's OBM framework was amended effective from the 2025-26 Budget. Prior year information for this new efficiency indicator is therefore not available.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than previous years due to changes to the service costing model, reflecting updated effort and resources effective from the 2025-26 Budget.

Asset Investment Program

1. The Commission's Asset Investment Program provides for the replacement of business systems and equipment over the forward estimates period.

	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							
Office and Security Equipment - 2024-25 Program	120	120	120	-	-	-	-
Operations Support Equipment - 2024-25 Program	470	470	470	-	-	-	-
Technology and Business Support Systems - 2024-25 Program	140	140	140	-	-	-	-
NEW WORKS							
Office and Security Equipment							
2025-26 Program	20	-	-	20	-	-	-
2026-27 Program	80	-	-	-	80	-	-
2027-28 Program	80	-	-	-	-	80	-
2028-29 Program	405	-	-	-	-	-	405
Operations Support Equipment							
2025-26 Program	765	-	-	765	-	-	-
2026-27 Program	1,095	-	-	-	1,095	-	-
2027-28 Program	1,095	-	-	-	-	1,095	-
2028-29 Program	550	-	-	-	-	-	550
Technology and Business Support Systems							
2025-26 Program	515	-	-	515	-	-	-
2026-27 Program	125	-	-	-	125	-	-
2027-28 Program	125	-	-	-	-	125	-
2028-29 Program	345	-	-	-	-	-	345
Total Cost of Asset Investment Program	5,930	730	730	1,300	1,300	1,300	1,300
FUNDED BY							
Holding Account			730	1,300	1,300	1,300	1,300
Total Funding			730	1,300	1,300	1,300	1,300

Financial Statements

Income Statement

Expenses

1. Supplies and services expenditure is estimated to decrease in the 2025-26 Budget Year relative to the 2024-25 Estimated Actual, mainly reflecting the recognition of a software-as-a-service subscription model (\$570,000) and the 2024-25 Streamlined Budget Process Incentive Funding (\$800,000).

Statement of Cashflows

2. Supplies and services is estimated to decrease in the 2025-26 Budget Year relative to the 2024-25 Estimated Actual, mainly reflecting the recognition of a software-as-a-service subscription model (\$570,000) and the 2024-25 Streamlined Budget Process Incentive Funding (\$800,000).

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)	20,494	23,211	24,266	25,320	26,166	26,801	27,451
Supplies and services	5,082	5,908	6,478	4,921	5,136	5,078	5,164
Accommodation	2,558	2,551	2,551	2,589	2,628	2,667	2,667
Depreciation and amortisation	1,501	1,602	1,602	1,427	1,431	1,442	1,442
Finance and interest costs	29	44	44	33	25	31	31
Other expenses	638	911	911	917	884	899	899
TOTAL COST OF SERVICES	30,302	34,227	35,852	35,207	36,270	36,918	37,654
Income							
Other revenue	113	210	210	210	210	210	210
Total Income	113	210	210	210	210	210	210
NET COST OF SERVICES	30,189	34,017	35,642	34,997	36,060	36,708	37,444
INCOME FROM GOVERNMENT							
Service appropriations	32,281	33,842	35,467	34,797	35,756	36,533	37,269
Resources received free of charge	15	175	175	175	175	175	175
Other revenues	270	-	-	25	129	-	-
TOTAL INCOME FROM GOVERNMENT	32,566	34,017	35,642	34,997	36,060	36,708	37,444
SURPLUS/(DEFICIENCY) FOR THE PERIOD	2,377	-	-	-	-	-	-

(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, 144 and 151 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.....	14,445	13,526	14,380	14,315	14,250	14,185	14,120
Holding Account receivables	730	1,300	1,300	1,300	1,300	1,300	1,300
Receivables	605	322	605	605	605	605	605
Other.....	1,668	1,050	1,667	1,658	1,640	1,622	1,622
Total current assets.....	17,448	16,198	17,952	17,878	17,795	17,712	17,647
NON-CURRENT ASSETS							
Holding Account receivables	16,898	16,632	17,200	17,327	17,458	17,600	17,742
Property, plant and equipment.....	3,843	3,626	2,928	2,880	3,502	3,594	3,452
Receivables	738	150	738	738	738	738	738
Intangibles	683	777	743	683	523	413	413
Restricted cash ^(b)	-	664	65	130	195	260	325
Total non-current assets.....	22,162	21,849	21,674	21,758	22,416	22,605	22,670
TOTAL ASSETS	39,610	38,047	39,626	39,636	40,211	40,317	40,317
CURRENT LIABILITIES							
Employee provisions.....	4,264	4,145	4,264	4,264	4,264	4,264	4,264
Payables	351	856	351	351	351	351	351
Borrowings and leases	227	279	241	245	233	243	243
Other.....	49	117	49	49	49	49	49
Total current liabilities.....	4,891	5,397	4,905	4,909	4,897	4,907	4,907
NON-CURRENT LIABILITIES							
Employee provisions.....	859	928	859	859	859	859	859
Borrowings and leases	625	405	384	139	471	312	57
Total non-current liabilities.....	1,484	1,333	1,243	998	1,330	1,171	916
TOTAL LIABILITIES	6,375	6,730	6,148	5,907	6,227	6,078	5,823
EQUITY							
Contributed equity.....	14,855	15,099	15,098	15,349	15,604	15,859	16,114
Accumulated surplus/(deficit).....	18,380	16,218	18,380	18,380	18,380	18,380	18,380
Total equity	33,235	31,317	33,478	33,729	33,984	34,239	34,494
TOTAL LIABILITIES AND EQUITY	39,610	38,047	39,626	39,636	40,211	40,317	40,317

(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	30,741	32,240	33,865	33,370	34,325	35,091	35,827
Capital appropriation.....	241	243	243	251	255	255	255
Holding Account drawdowns	1,300	1,300	730	1,300	1,300	1,300	1,300
Other.....	-	-	-	25	129	-	-
Net cash provided by Government	32,282	33,783	34,838	34,946	36,009	36,646	37,382
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(20,445)	(23,151)	(24,206)	(25,260)	(26,106)	(26,741)	(27,391)
Supplies and services	(6,219)	(5,946)	(6,516)	(4,951)	(5,165)	(5,107)	(5,193)
Accommodation	(2,545)	(2,551)	(2,551)	(2,589)	(2,628)	(2,667)	(2,667)
GST payments	(1,169)	(1,018)	(1,018)	(922)	(935)	(948)	(957)
Finance and interest costs	(29)	(44)	(44)	(33)	(25)	(31)	(31)
Other payments	(632)	(761)	(761)	(767)	(734)	(749)	(749)
Receipts							
GST receipts	1,114	1,022	1,022	926	947	960	969
Other receipts	124	210	210	210	210	210	210
Net cash from operating activities	(29,801)	(32,239)	(33,864)	(33,386)	(34,436)	(35,073)	(35,809)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,411)	(1,300)	(730)	(1,300)	(1,300)	(1,300)	(1,300)
Proceeds from sale of non-current assets	6	-	-	-	-	-	-
Net cash from investing activities	(1,405)	(1,300)	(730)	(1,300)	(1,300)	(1,300)	(1,300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(240)	(244)	(244)	(260)	(273)	(273)	(273)
Other payments	(47)	-	-	-	-	-	-
Net cash from financing activities	(287)	(244)	(244)	(260)	(273)	(273)	(273)
NET INCREASE/(DECREASE) IN CASH HELD	789	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	14,190	14,190	14,445	14,445	14,445	14,445	14,445
Net cash transferred to/from other agencies	(534)	-	-	-	-	-	-
Cash assets at the end of the reporting period	14,445	14,190	14,445	14,445	14,445	14,445	14,445

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

Division 31 **Chemistry Centre (WA)**

Part 7 Community Safety

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 75 Net amount appropriated to deliver services	9,356	9,381	9,219	11,738	11,655	12,203	12,772
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	254	269	269	278	284	292	292
Total appropriations provided to deliver services	9,610	9,650	9,488	12,016	11,939	12,495	13,064
CAPITAL							
Item 146 Capital Appropriation	2,680	4,179	3,495	7,217	2,500	2,500	2,500
TOTAL APPROPRIATIONS	12,290	13,829	12,983	19,233	14,439	14,995	15,564
EXPENSES							
Total Cost of Services	34,260	36,964	38,716	40,634	39,285	40,055	40,801
Net Cost of Services ^(a)	28,053	30,331	31,680	33,277	31,588	32,086	32,589
CASH ASSETS ^(b)	10,279	8,669	9,705	9,136	10,640	12,452	14,760

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Centre'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 Centre'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
Additional Laboratory Instrumentation	30	100	100	100	100
Increased Operating Expenses	905	1,360	1,053	1,423	1,671
Public Sector Wages Policy	538	824	1,052	1,077	1,077

Significant Initiatives

1. Additional laboratory instrumentation has been purchased, with the cost met from fees-for-service revenue, to meet growing service demand. This will enable the laboratory to enhance its capacity and efficiency, ensuring timely and accurate results across a wide range of testing and analysis.
2. In addition to meeting growing service demand from the Office of the State Coroner, Western Australia Police Force and other government agencies, the Centre has been actively expanding and diversifying its capability, successfully attracting clients from new commercial sectors, such as medicinal cannabis analysis.
3. The Centre continues to support industries aiming to recycle and reuse reclaimable materials produced through other production processes, such as delithiated beta spodumene (a by-product of lithium processing extraction). Verification and monitoring of the environmental impact of these materials has the potential to create new revenue streams and reduce emissions across a range of emerging industries, including critical minerals. This strategic initiative is expected to foster business growth in these new areas while continuing to serve clients from the established resource sectors.

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).

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 Centre'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.	Quality research and innovation.	1. Research and Innovation
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Quality scientific advice.	2. Commercial and Scientific Information and Advice
	Quality emergency response.	3. Emergency Response Management

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. Research and Innovation.....	3,545	4,630	4,577	5,599	3,352	3,451	3,503
2. Commercial and Scientific Information and Advice.....	29,085	30,375	32,427	33,254	34,107	34,733	35,399
3. Emergency Response Management	1,630	1,959	1,712	1,781	1,826	1,871	1,899
Total Cost of Services.....	34,260	36,964	38,716	40,634	39,285	40,055	40,801

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Quality research and innovation:					
Contribution to scientific forums	71	70	70	70	
Outcome: Quality scientific advice:					
Proficiency rating for the accredited services	98%	95%	95%	95%	
Outcome: Quality emergency response:					
Average mobilisation time for emergency response incidents.....	17 minutes	20 minutes	20 minutes	20 minutes	
Availability of emergency response workforce to meet agreed inter-agency requirements.....	100%	100%	100%	100%	

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

Services and Key Efficiency Indicators**1. Research and Innovation**

Delivery of quality project-based knowledge, know-how and/or intellectual property relevant to State development, public health and safety, or the delivery of the Centre's other services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	3,545	4,630	4,577	5,599	1
Less Income	843	1,199	1,061	1,098	
Net Cost of Service	2,702	3,431	3,516	4,501	
Employees (Full-Time Equivalents)	8	12	9	10	
Efficiency Indicator					
Publications per research and innovation full-time equivalent.....	3.4	3.2	3.2	3.2	

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual, and the 2024-25 Estimated Actual to the 2025-26 Budget Target, are largely due to spending related to the Centre's forensic proteomics research project, which will be approaching completion in 2025-26.

2. Commercial and Scientific Information and Advice

Development and delivery of quality scientific information and advice, on a commercial basis, to Government, industry and the community.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	29,085	30,375	32,427	33,254	
Less Income	5,364	5,434	5,975	6,259	
Net Cost of Service	23,721	24,941	26,452	26,995	
Employees (Full-Time Equivalents)	111	114	118	118	
Efficiency Indicator					
Average cost of providing commercial scientific information and advice per applicable full-time equivalent	\$261,000	\$273,000	\$275,000	\$279,000	

3. Emergency Response Management

Specialist technical advice and support to Government and industry in managing the risks arising from unmanaged chemical-biological-radiological releases.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,630	1,959	1,712	1,781	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	1,630	1,959	1,712	1,781	
Employees (Full-Time Equivalents)	5	7	5	5	
Efficiency Indicator					
Average cost to maintain an emergency response capability per Western Australian	\$0.55	\$0.70	\$0.57	\$0.58	

Explanation of Significant Movements

(Notes)

1. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual reflects an expected reduction in service demand for emergency response services. This may be impacted annually by the variability in complexity and demand for these services.

Asset Investment Program

1. In 2025-26, the Centre's Asset Investment Program totals \$7.2 million. This is comprised of \$4.7 million to finalise the fit-out of leased laboratory premises and \$2.5 million for the ongoing replacement of key scientific equipment to ensure that the Centre continues to provide high-quality specialised services to government and non-government clients.

	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							
Fit-Out of Leased Laboratory Facilities Bentley Technology Park	4,762	45	45	4,717	-	-	-
COMPLETED WORKS							
Capital Equipment Replacement							
2023-24 Program	2,680	2,680	618	-	-	-	-
2024-25 Program	3,450	3,450	3,450	-	-	-	-
NEW WORKS							
Capital Equipment Replacement							
2025-26 Program	2,500	-	-	2,500	-	-	-
2026-27 Program	2,500	-	-	-	2,500	-	-
2027-28 Program	2,500	-	-	-	-	2,500	-
2028-29 Program	2,500	-	-	-	-	-	2,500
Total Cost of Asset Investment Program	20,892	6,175	4,113	7,217	2,500	2,500	2,500
FUNDED BY							
Capital Appropriation			3,495	7,217	2,500	2,500	2,500
Internal Funds and Balances			618	-	-	-	-
Total Funding			4,113	7,217	2,500	2,500	2,500

Financial Statements

Income Statement

Expenses

1. Total Cost of Services increases from the 2023-24 Actual to the 2024-25 Estimated Actual and the 2024-25 Estimated Actual to the 2025-26 Budget Target. These increases mainly reflect additional spending associated with the Centre's forensic proteomics research project (which is expected to approach completion in 2025-26), as well as additional laboratory costs to meet higher service demand. Total Cost of Services stabilises over the outyears.

Income

2. Sale of goods and services income increases largely in line with expenses, with growth from the 2023-24 Actual to the 2024-25 Estimated Actual, and then to the 2025-26 Budget Target at 15% and 4%, respectively. Increases in the outyears moderate to an average of 3.7% per annum.
3. The increase in service appropriations of \$2.5 million from the 2024-25 Estimated Actual to the 2025-26 Budget Target is mainly due to \$1.5 million being provided to meet the cost of emergency hazardous materials services (reflecting previously provided government revenue now being received as appropriation) as well as additional funding for the public sector wages policy.

Statement of Financial Position

4. Total Assets are estimated to increase by \$4 million from the 2024-25 Estimated Actual to the 2025-26 Budget Target. This is mainly due to additional laboratory facility fit-out works being deferred from 2024-25 due to the timeframe required to negotiate a suitable site and complete procurement.

Statement of Cashflows

5. Cash assets at the end of the reporting period decreases steadily from the 2023-24 Actual to the 2025-26 Budget Target. This is largely reflective of expenditure for the proteomics research project, funded from cash balances (income accumulated in prior years). Across the outyears there is strong cash growth, reflective of improved profitability.

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)	18,163	19,383	19,993	20,797	21,453	21,988	22,487
Supplies and services	3,319	3,908	3,703	4,007	3,646	3,737	3,787
Accommodation	5,800	5,968	6,427	6,074	6,092	6,110	6,129
Depreciation and amortisation	2,525	3,087	2,600	3,141	3,132	3,133	3,142
Finance and interest costs	8	6	5	5	7	7	7
Other expenses	4,445	4,612	5,988	6,610	4,955	5,080	5,249
TOTAL COST OF SERVICES	34,260	36,964	38,716	40,634	39,285	40,055	40,801
Income							
Sale of goods and services	6,072	6,592	6,985	7,296	7,645	7,887	8,140
Other revenue	135	41	51	61	52	82	72
Total Income	6,207	6,633	7,036	7,357	7,697	7,969	8,212
NET COST OF SERVICES	28,053	30,331	31,680	33,277	31,588	32,086	32,589
INCOME FROM GOVERNMENT							
Service appropriations	9,610	9,650	9,488	12,016	11,939	12,495	13,064
Resources received free of charge	22	10	10	10	12	14	14
Other revenues	18,372	18,568	19,426	18,146	18,482	19,035	19,645
TOTAL INCOME FROM GOVERNMENT	28,004	28,228	28,924	30,172	30,433	31,544	32,723
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(49)	(2,103)	(2,756)	(3,105)	(1,155)	(542)	134

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 146, 154 and 155 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.....	8,043	8,042	8,200	8,870	10,228	12,040	14,348
Restricted cash.....	2,236	627	1,505	266	412	412	412
Receivables.....	1,604	1,592	1,255	1,405	1,845	2,022	2,315
Other.....	1,417	1,121	1,417	1,437	1,328	1,524	1,603
Total current assets.....	13,300	11,382	12,377	11,978	13,813	15,998	18,678
NON-CURRENT ASSETS							
Property, plant and equipment.....	6,096	11,439	7,534	12,177	12,257	12,127	11,485
Intangibles.....	1,535	1,399	1,658	1,088	538	108	108
Other.....	3,092	3,349	3,409	3,726	4,043	4,358	4,613
Total non-current assets.....	10,723	16,187	12,601	16,991	16,838	16,593	16,206
TOTAL ASSETS.....	24,023	27,569	24,978	28,969	30,651	32,591	34,884
CURRENT LIABILITIES							
Employee provisions.....	4,159	3,620	4,159	4,159	3,945	3,945	3,721
Payables.....	262	256	262	262	290	322	296
Borrowings and leases.....	26	67	39	56	67	93	93
Other.....	641	683	838	708	799	713	657
Total current liabilities.....	5,088	4,626	5,298	5,185	5,101	5,073	4,767
NON-CURRENT LIABILITIES							
Employee provisions.....	1,349	1,279	1,349	1,349	1,349	1,349	1,349
Borrowings and leases.....	50	96	56	48	141	151	116
Total non-current liabilities.....	1,399	1,375	1,405	1,397	1,490	1,500	1,465
TOTAL LIABILITIES.....	6,487	6,001	6,703	6,582	6,591	6,573	6,232
EQUITY							
Contributed equity.....	26,206	33,718	29,701	36,918	39,418	41,918	44,418
Accumulated surplus/(deficit).....	(8,670)	(12,150)	(11,426)	(14,531)	(15,358)	(15,900)	(15,766)
Total equity.....	17,536	21,568	18,275	22,387	24,060	26,018	28,652
TOTAL LIABILITIES AND EQUITY.....	24,023	27,569	24,978	28,969	30,651	32,591	34,884

(a) Full audited financial statements are published in the Centre'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 GOVERNMENT							
Service appropriations	9,610	9,650	9,488	12,016	11,939	12,495	13,064
Capital appropriation.....	2,680	4,179	3,495	7,217	2,500	2,500	2,500
Other.....	18,370	18,380	19,238	18,135	18,740	19,303	19,503
Net cash provided by Government	30,660	32,209	32,221	37,368	33,179	34,298	35,067
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(17,591)	(19,284)	(19,765)	(20,597)	(21,854)	(21,891)	(22,471)
Supplies and services	(3,253)	(4,009)	(3,804)	(4,142)	(3,695)	(3,727)	(3,868)
Accommodation.....	(6,038)	(6,174)	(6,633)	(6,276)	(6,293)	(6,365)	(6,399)
GST payments.....	(2,287)	(2,112)	(2,646)	(2,550)	(2,639)	(2,660)	(2,733)
Finance and interest costs.....	(8)	(6)	(7)	(5)	(7)	(7)	(7)
Other payments	(4,364)	(4,716)	(6,202)	(6,866)	(4,979)	(5,230)	(5,344)
Receipts							
Sale of goods and services.....	5,585	7,066	7,759	7,196	7,679	7,276	7,829
GST receipts.....	2,396	2,112	2,646	2,550	2,642	2,660	2,733
Other receipts	13	11	11	11	12	-	13
Net cash from operating activities	(25,547)	(27,112)	(28,641)	(30,679)	(29,134)	(29,944)	(30,247)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,062)	(4,179)	(4,113)	(7,217)	(2,500)	(2,500)	(2,500)
Net cash from investing activities	(2,062)	(4,179)	(4,113)	(7,217)	(2,500)	(2,500)	(2,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(31)	(57)	(41)	(41)	(41)	(42)	(12)
Net cash from financing activities	(31)	(57)	(41)	(41)	(41)	(42)	(12)
NET INCREASE/(DECREASE) IN CASH HELD.....	3,020	861	(574)	(569)	1,504	1,812	2,308
Cash assets at the beginning of the reporting period	7,259	7,808	10,279	9,705	9,136	10,640	12,452
Cash assets at the end of the reporting period	10,279	8,669	9,705	9,136	10,640	12,452	14,760

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

Division 32 **Office of the Inspector of Custodial Services**

Part 7 **Community Safety**

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 76 Net amount appropriated to deliver services	3,818	3,670	3,732	3,837	3,802	3,877	3,948
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	-	257	257	272	277	284	284
Total appropriations provided to deliver services	3,818	3,927	3,989	4,109	4,079	4,161	4,232
TOTAL APPROPRIATIONS	3,818	3,927	3,989	4,109	4,079	4,161	4,232
EXPENSES							
Total Cost of Services	3,892	4,016	4,075	4,196	4,166	4,247	4,318
Net Cost of Services ^(a)	3,839	4,011	4,070	4,191	4,161	4,242	4,313
CASH ASSETS ^(b)	583	666	593	603	612	621	630

(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.....	-	103	-	-	-
Public Sector Wages Policy.....	62	97	121	124	124

Significant Initiatives

1. Australia signed the Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment in 2009 and ratified the agreement in 2017. The Office has been nominated as one of the two National Preventative Mechanisms for Western Australia, which will extend the Office's jurisdiction and workload to include police lockups.
2. The Office will continue to closely monitor youth detention in 2024-25. However, the conditions seen across the adult estate have increased the complexities of the Office's workload, and this is expected to continue in 2025-26.

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	Service
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	The Parliament, Minister and other stakeholders are informed on the performance of custodial services.	1. Inspection and Review of Custodial 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. Inspection and Review of Custodial Services.....	3,892	4,016	4,075	4,196	4,166	4,247	4,318
Total Cost of Services.....	3,892	4,016	4,075	4,196	4,166	4,247	4,318

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: The Parliament, Minister and other stakeholders are informed on the performance of custodial services:					
Number of recommendations made	88	100	115	100	1
Percentage of recommendations accepted	83%	80%	86%	80%	

(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 higher than the 2024-25 Budget due to a higher than anticipated number of reports being completed.

Services and Key Efficiency Indicators

1. Inspection and Review of Custodial Services

Inspection of prisons, court custody centres, prescribed lockups and youth detention centres, coordination of the independent visitor service and review of custodial services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 3,892	\$'000 4,016	\$'000 4,075	\$'000 4,196	
Less Income	53	5	5	5	
Net Cost of Service	3,839	4,011	4,070	4,191	
Employees (Full-Time Equivalents)	19	19	19	19	
Efficiency Indicators					
Average cost per report	\$302,966	\$295,000	\$221,895	\$295,000	1
Average cost per independent visitors' scheme report	\$8,082	\$4,000	\$5,513	\$8,000	2
Average cost per liaison visit	\$4,864	\$12,000	\$6,698	\$10,000	3

Explanation of Significant Movements

Notes

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to a higher than anticipated number of reports being completed.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to internal policy changes requiring independent visitors to attend in pairs and submit a joint report per visit, resulting in a lower than anticipated number of reports being completed.
3. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to a higher than anticipated number of visits being completed.

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)	2,867	2,691	2,753	2,860	2,924	2,994	3,054
Supplies and services	466	619	619	635	544	556	568
Accommodation	326	337	337	337	337	337	337
Depreciation and amortisation	10	9	7	7	7	7	7
Finance and interest costs	1	4	3	3	2	1	1
Other expenses	222	356	356	354	352	352	351
TOTAL COST OF SERVICES	3,892	4,016	4,075	4,196	4,166	4,247	4,318
Income							
Other revenue	53	5	5	5	5	5	5
Total Income	53	5	5	5	5	5	5
NET COST OF SERVICES	3,839	4,011	4,070	4,191	4,161	4,242	4,313
INCOME FROM GOVERNMENT							
Service appropriations	3,818	3,927	3,989	4,109	4,079	4,161	4,232
Resources received free of charge	20	88	88	88	88	88	88
TOTAL INCOME FROM GOVERNMENT	3,838	4,015	4,077	4,197	4,167	4,249	4,320
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(1)	4	7	6	6	7	7

(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 19, 19 and 19 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.....	527	610	537	547	556	565	574
Restricted cash.....	56	-	56	56	56	56	56
Holding Account receivables	-	1	-	-	-	-	-
Receivables.....	226	185	226	226	226	226	226
Other.....	3	3	3	3	3	3	3
Total current assets.....	812	799	822	832	841	850	859
NON-CURRENT ASSETS							
Holding Account receivables	913	914	914	914	914	914	914
Property, plant and equipment.....	43	34	36	29	22	15	8
Restricted cash ^(b)	-	56	-	-	-	-	-
Total non-current assets.....	956	1,004	950	943	936	929	922
TOTAL ASSETS	1,768	1,803	1,772	1,775	1,777	1,779	1,781
CURRENT LIABILITIES							
Employee provisions.....	707	689	707	707	707	707	707
Payables.....	132	163	135	141	153	156	159
Borrowings and leases	6	11	9	9	9	9	8
Other.....	71	65	71	68	59	59	59
Total current liabilities.....	916	928	922	925	928	931	933
NON-CURRENT LIABILITIES							
Employee provisions.....	111	136	111	111	111	111	111
Borrowings and leases	38	26	29	23	16	8	1
Total non-current liabilities.....	149	162	140	134	127	119	112
TOTAL LIABILITIES	1,065	1,090	1,062	1,059	1,055	1,050	1,045
EQUITY							
Contributed equity.....	964	964	964	964	964	964	964
Accumulated surplus/(deficit).....	(261)	(251)	(254)	(248)	(242)	(235)	(228)
Total equity	703	713	710	716	722	729	736
TOTAL LIABILITIES AND EQUITY	1,768	1,803	1,772	1,775	1,777	1,779	1,781

(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	3,818	3,926	3,988	4,109	4,079	4,161	4,232
Net cash provided by Government	3,818	3,926	3,988	4,109	4,079	4,161	4,232
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,868)	(2,691)	(2,753)	(2,860)	(2,924)	(2,994)	(3,054)
Supplies and services	(455)	(527)	(527)	(543)	(452)	(464)	(476)
Accommodation	(326)	(337)	(337)	(337)	(337)	(337)	(337)
GST payments	-	(42)	(42)	(42)	(42)	(42)	(42)
Finance and interest costs	(1)	(4)	(3)	(3)	(2)	(1)	(1)
Other payments	(249)	(357)	(357)	(355)	(353)	(353)	(352)
Receipts ^(b)							
GST receipts	8	42	42	42	42	42	42
Other receipts	5	5	5	5	5	5	5
Net cash from operating activities	(3,886)	(3,911)	(3,972)	(4,093)	(4,063)	(4,144)	(4,215)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(7)	(6)	(6)	(7)	(8)	(8)
Net cash from financing activities	-	(7)	(6)	(6)	(7)	(8)	(8)
NET INCREASE/(DECREASE) IN CASH HELD	(68)	8	10	10	9	9	9
Cash assets at the beginning of the reporting period	651	658	583	593	603	612	621
Cash assets at the end of the reporting period	583	666	593	603	612	621	630

(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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
GST Receipts							
GST Receipts	8	42	42	42	42	42	42
Other Receipts							
Other Receipts	5	5	5	5	5	5	5
TOTAL	13	47	47	47	47	47	47

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

Division 33

**Parliamentary Inspector of the Corruption
and Crime Commission**

Part 7

Community Safety

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 77 Net amount appropriated to deliver services	450	450	460	451	453	467	485
Amount Authorised by Other Statutes - Corruption, Crime and Misconduct Act 2003	303	361	368	387	397	407	417
Total appropriations provided to deliver services	753	811	828	838	850	874	902
TOTAL APPROPRIATIONS	753	811	828	838	850	874	902
EXPENSES							
Total Cost of Services	777	953	970	980	992	1,016	1,044
Net Cost of Services ^(a)	777	953	970	980	992	1,016	1,044
CASH ASSETS ^(b)	872	747	872	872	872	872	872

(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	-	12	-	-	-
Public Sector Wages Policy	10	9	8	6	6
Salaries and Allowances Tribunal	7	14	14	15	25

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	Service
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	An informed Parliament on the integrity of the Corruption and Crime Commission.	1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations

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. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations	777	953	970	980	992	1,016	1,044
Total Cost of Services.....	777	953	970	980	992	1,016	1,044

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 the integrity of the Corruption and Crime Commission:					
Number of reports completed and tabled in Parliament within target timeframes ^(b)	1	1	1	1	

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

(b) This indicator is measured by determining whether the Parliamentary Inspector met the statutory annual reporting requirements in section 203 of the *Corruption, Crime and Misconduct Act 2003*. There were other reports tabled by the Parliamentary Inspector on matters arising in the exercise of his functions, but they are excluded from the above table as there were no target timeframes for them.

Services and Key Efficiency Indicators

1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	777	953	970	980	
Less Income	nil	nil	nil	nil	
Net Cost of Service	777	953	970	980	
Employees (Full-Time Equivalents)	2	2	2	2	
Efficiency Indicators					
Average cost per investigation/case	\$4,795	\$5,039	\$5,820	\$5,782	1
Cost of audit function as a percentage of total cost of operations	42%	42%	40%	41%	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is higher than the 2024-25 Budget mainly due to fewer than expected investigations/cases being opened and closed. This reduction in the number of investigations/cases is the result of an agreement between the Corruption and Crime Commission (the Commission) and the Office that a more focused approach be taken to notifications provided under section 196(4) of the *Corruption, Crime and Misconduct Act 2003*. Under this approach, allegations that may concern a Commission officer are only notified where some detail of alleged misconduct has been provided. In this way, priority is given (and resources are allocated) to more complex and substantive cases. This trend is predicted to continue and is reflected in the 2025-26 Budget Target.

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)	491	590	607	634	657	679	706
Supplies and services	128	200	200	212	200	200	200
Accommodation	96	93	93	93	93	93	93
Depreciation and amortisation	30	30	30	-	-	-	-
Other expenses	32	40	40	41	42	44	45
TOTAL COST OF SERVICES	777	953	970	980	992	1,016	1,044
INCOME FROM GOVERNMENT							
Service appropriations	753	811	828	838	850	874	902
Resources received free of charge	121	142	142	142	142	142	142
TOTAL INCOME FROM GOVERNMENT	874	953	970	980	992	1,016	1,044
SURPLUS/(DEFICIENCY) FOR THE PERIOD	97	-	-	-	-	-	-

(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 2, 2 and 2 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.....	872	747	872	872	872	872	872
Receivables.....	2	3	2	2	2	2	2
Other.....	-	10	-	-	-	-	-
Total current assets.....	874	760	874	874	874	874	874
NON-CURRENT ASSETS							
Holding Account receivables.....	387	417	417	417	417	417	417
Property, plant and equipment.....	36	4	6	6	6	6	6
Receivables.....	12	-	12	12	12	12	12
Total non-current assets.....	435	421	435	435	435	435	435
TOTAL ASSETS	1,309	1,181	1,309	1,309	1,309	1,309	1,309
CURRENT LIABILITIES							
Employee provisions.....	146	130	146	146	146	146	146
Payables.....	10	1	10	10	10	10	10
Total current liabilities.....	156	131	156	156	156	156	156
NON-CURRENT LIABILITIES							
Employee provisions.....	14	8	14	14	14	14	14
Total non-current liabilities.....	14	8	14	14	14	14	14
TOTAL LIABILITIES	170	139	170	170	170	170	170
EQUITY							
Contributed equity.....	160	160	160	160	160	160	160
Accumulated surplus/(deficit).....	979	882	979	979	979	979	979
Total equity	1,139	1,042	1,139	1,139	1,139	1,139	1,139
TOTAL LIABILITIES AND EQUITY	1,309	1,181	1,309	1,309	1,309	1,309	1,309

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

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	721	781	798	838	850	874	902
Net cash provided by Government	721	781	798	838	850	874	902
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(468)	(590)	(607)	(634)	(657)	(679)	(706)
Supplies and services	(7)	(59)	(59)	(71)	(59)	(59)	(59)
Accommodation	(95)	(93)	(93)	(93)	(93)	(93)	(93)
GST payments	(13)	(16)	(16)	(16)	(16)	(16)	(16)
Other payments	(21)	(39)	(39)	(40)	(41)	(43)	(44)
Receipts ^(b)							
GST receipts	10	16	16	16	16	16	16
Other receipts	1	-	-	-	-	-	-
Net cash from operating activities	(593)	(781)	(798)	(838)	(850)	(874)	(902)
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments	(1)	-	-	-	-	-	-
Net cash from financing activities	(1)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	127	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	747	747	872	872	872	872	872
Net cash transferred to/from other agencies	(2)	-	-	-	-	-	-
Cash assets at the end of the reporting period	872	747	872	872	872	872	872

(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	10	16	16	16	16	16	16
Other Receipts							
Other Receipts	1	-	-	-	-	-	-
TOTAL	11	16	16	16	16	16	16

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

Part 8

Community Services

Introduction

The Community Services portfolio works with communities to support people with disabilities, vulnerable families, children and young people at risk and seniors. The portfolio particularly focuses on breaking disadvantage to improve lives and cultivating vibrant, inclusive communities.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Communities		
– Total Cost of Services.....	1,923,109	2,015,489
– Asset Investment Program	12,296	11,687
Local Government, Industry Regulation and Safety		
– Total Cost of Services.....	395,979	464,811
– Asset Investment Program	9,430	9,574
Western Australian Sports Centre Trust		
– Total Cost of Services.....	325,906	335,028
– Asset Investment Program	47,460	55,783
Western Australian Institute of Sport		
– Asset Investment Program	143	143
Lotteries Commission		
– Asset Investment Program	5,090	3,163
Metropolitan Cemeteries Board		
– Asset Investment Program	13,278	10,365

Ministerial Responsibilities

Minister	Agency	Services
Minister for Child Protection; Prevention of Family and Domestic Violence; Peel; Minister Assisting the Minister for Transport	Communities	1. Community Services
Minister for the Environment; Community Services; Homelessness		2. Homelessness Support Services
Minister for Local Government; Disability Services; Volunteering; Youth; Gascoyne		3. Earlier Intervention and Family Support Services
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women		4. Preventing and Responding to Family and Domestic Violence
Minister for Education; Early Childhood; Preventative Health; Wheatbelt		5. Child Protection Assessments and Investigations
		6. Care Arrangements and Support Services for Children in the Chief Executive Officer's (CEO's) Care
		7. Supporting People with Disability to Access Services and Participate in Their Community
		8. Living Supports and Care for People with Disability
		9. Corporate Support - Transitional Arrangements
Minister for Local Government; Disability Services; Volunteering; Youth; Gascoyne	Local Government, Industry Regulation and Safety	1. WorkSafe
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women		2. Industry Regulation and Consumer Protection
Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming		3. Labour Relations
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests		4. Regulation and Support of Local Government
		5. Regulation of the Gambling and Liquor Industries
		6. Office of the Independent Monitor (Oversight of Burswood Casino Remediation)
		7. Corporate Support – Transitional Arrangements
Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation	Western Australian Sports Centre Trust	1. Deliver Training and Competition Facilities for High Performance Sport
	Western Australian Institute of Sport	2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Lotteries Commission	n.a.
Minister for Local Government; Disability Services; Volunteering; Youth; Gascoyne	Metropolitan Cemeteries Board	n.a.

Division 34 **Communities**

Part 8 **Community Services**

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 78 Net amount appropriated to deliver services	1,468,482	1,340,697	1,621,270	1,699,447	1,500,516	1,459,869	1,454,914
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,237	1,270	1,270	1,312	1,341	1,380	1,380
Total appropriations provided to deliver services	1,469,719	1,341,967	1,622,540	1,700,759	1,501,857	1,461,249	1,456,294
ADMINISTERED TRANSACTIONS							
Item 79 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	1,260,000	1,265,358	1,238,997	1,415,027	1,471,424	1,530,070	1,591,273
CAPITAL							
Item 147 Capital Appropriation	17,598	23,905	22,476	22,633	11,388	9,326	15,163
TOTAL APPROPRIATIONS	2,747,317	2,631,230	2,884,013	3,138,419	2,984,669	3,000,645	3,062,730
EXPENSES							
Total Cost of Services	1,749,269	1,639,623	1,923,109	2,015,489	1,771,159	1,758,227	1,752,355
Net Cost of Services (b).....	1,554,208	1,522,826	1,802,554	1,892,400	1,652,755	1,622,296	1,615,956
CASH ASSETS (c)	90,167	53,387	103,871	82,749	83,472	85,112	87,004

(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					
African Youth Justice and Engagement Initiative	-	250	-	-	-
Boosting Before and After School Care in Schools	-	750	750	750	750
Community Facilities and Infrastructure Commitments	-	3,600	1,200	-	-
Hardship Utility Grant Scheme Expansion - Social Housing Tenants.....	-	314	315	317	318
Housing First Support Services Expansion - Bunbury	-	733	755	776	799
Kununurra Night Space	-	192	193	101	-
LGBTQIA+ Inclusion Initiatives.....	-	575	1,170	253	252
Metropolitan Homelessness Outreach Expansion.....	-	2,093	2,681	2,764	2,844
Refuge Capacity Increase	-	900	500	-	-
Safe at Home Expansion.....	-	356	3,539	3,640	3,925
Small Commitments	-	4,692	-	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
New Initiatives					
Adjustments to Commonwealth Government Grants					
Aged Care Worker Screening	841	659	-	-	-
Integrated Empowerment Services and Wanneroo Senior Citizens Club	156	-	-	-	-
Children in Care Class Action Resourcing.....	-	462	-	-	-
City of Kwinana Arclight Initiative	375	-	-	-	-
Donations to Food Relief Charities.....	1,500	-	-	-	-
Early Childhood Education and Care Expansion.....	92	181	-	-	-
Foundational Supports Reform.....	1,571	1,631	-	-	-
Kalgoorlie Homelessness Response - Outreach Service and Enhanced					
Case Management	516	907	386	-	-
National Disability Insurance Scheme Check Renewals - System Upgrade	530	-	-	-	-
On Track to Thrive - Alternative Pathways for Children.....	-	1,598	1,644	-	-
Safe Passage Home - Ngurrakutu Bus	830	-	-	-	-
Ongoing Initiatives					
Adjustments to Commonwealth Government Grants					
Changing Places.....	699	725	-	-	-
Indian Ocean Territories Service Delivery Agreement.....	233	73	73	73	73
National Agreement on Social Housing and Homelessness.....	1,384	1,344	1,591	2,491	-
National Partnership Agreement - Family, Domestic and Sexual Violence					
Responses	-	8,222	8,419	8,579	8,777
ASSIST Case Management System Replacement Program.....	-	2,759	-	-	-
Baldvis Men's Shed	1,060	-	-	-	-
Child Sexual Abuse and Harmful Sexual Behaviours Pilot.....	-	1,185	-	-	-
Child Sexual Abuse Therapeutic Services and Indigenous Healing Services	251	527	125	-	-
Child Protection - Delivery of Services	5,379	71,287	54,335	17,270	7,209
Empowering Communities.....	180	1,547	1,592	1,638	-
Family and Domestic Violence (FDV) Initiatives					
FDV Support for Children and Young People.....	125	3,475	3,521	1,109	-
Safe at Home.....	-	366	377	388	399
Safe House Uplift.....	2,600	5,216	5,367	5,522	5,683
Targeted Family and Sexual Violence Frontline Services.....	-	5,050	-	-	-
Financial Counselling Uplift	1,395	1,458	1,500	-	-
Foster Carers Cost of Living Rebate	3,552	-	-	-	-
Historical Institutional Abuse of Children in Care.....	4,129	-	-	-	-
Home Stretch WA.....	4,871	-	-	-	-
Homelessness Services					
By-Name List Data Dashboard	-	294	294	294	-
East Perth Common Ground	-	1,097	746	913	1,032
Homelessness Support for South West	350	-	-	-	-
Passages Youth Engagement Hubs	475	910	1,249	1,284	1,322
Wandjoo Bidi.....	954	1,760	1,811	1,863	-
Kununurra Night Patrol and Youth Service and Broome Night Patrol.....	375	750	-	-	-
Out-of-Home Care	167,802	127,431	5,318	5,495	5,686
Safety and Security Rebate	-	432	-	-	-
Seniors Cost of Living Rebate	6,315	1,739	1,075	2,405	3,786
Target 120 Program	173	11,289	-	-	-
Unsupervised Children in Northbridge Policy - Home Safe Program	1,027	1,996	-	-	-
Women's Grants for a Stronger Future.....	-	500	500	-	-
Other					
2025-26 Tariffs, Fees and Charges.....	67	112	112	112	112
Financial Sustainability	56,765	54,621	-	-	-
Government Office Accommodation.....	141	215	222	229	237
Government Regional Officer Housing	2,478	2,585	2,671	2,681	2,813
Non-Government Human Services Sector Indexation Adjustment.....	4,987	6,656	6,728	6,835	6,741
Public Sector Wages Policy.....	13,277	22,025	28,057	28,853	28,853
Recalibration of Departmental Shared Costs	-	(8,911)	(8,965)	(8,963)	(8,926)
Recalibration of Disability Services Baseline Budget	203	13,738	13,117	10,198	10,198
State Fleet Updates.....	1,882	308	256	296	150

Significant Initiatives

Public Sector Reform

- Following the 2025 State General Election in March, the Government announced targeted reforms involving nine departments which come into effect on 1 July 2025. The reform includes moving the Department's housing functions to the renamed Department of Housing and Works, which consolidates minor infrastructure delivery in one location and allows the Department to focus on the wellbeing and safety of children, families, and communities.

Corporate

2. The Government has approved the establishment of a cross-agency Financial Sustainability Taskforce (the Taskforce). The Taskforce will review the operations of the Department to ensure critical services are provided in a financially sustainable manner. The Government has provided \$54.6 million in the 2025-26 Budget Year to assist the Department to meet its unavoidable expenditure pending outcomes of the Taskforce.

Child Protection

3. The Government is making a significant investment in Western Australia's out-of-home care (OOHC) system to strengthen delivery of these critical services. OOHC reforms are strengthening the impact, responsiveness, and cost-effectiveness of the OOHC system facilitating the provision of stable, needs-based and culturally appropriate care arrangements.
4. The Department has commenced recommissioning of Earlier Intervention and Family Support Services, which are a core component of addressing the overrepresentation of Aboriginal children in the OOHC system. The redesign of the service system focuses on increasing service integration and providing increased culturally responsive service provision to meet the needs of families, particularly Aboriginal families.
5. The Government committed an additional 36 child protection workers in 2024-25, increasing to 55 child protection workers in 2025-26 as part the 2024-25 Mid-year Review and has committed a further 28 child protection workers and three Aboriginal Practice Leaders in the 2025-26 Budget Year as part of a total investment of \$60 million over 2024-25 to 2028-29.
6. The Home Stretch WA program continues to see positive demand and retention of young people who leave OOHC at the age of 18 years, supporting them to transition to independent adulthood by providing extended support and resources up until the age of 21 years.

Community Services

7. The Government has continued its commitment towards community services with the investment in:
 - 7.1. continued funding for the Target 120 Program at a cost of \$11.3 million in the 2025-26 Budget Year;
 - 7.2. community services infrastructure projects (as part of the community facilities and infrastructure commitments) at Julyardi Aboriginal Corporation and Kulungah Myah Community Centre of \$3.3 million in the 2025-26 Budget Year;
 - 7.3. small commitments of \$4.7 million in the 2025-26 Budget Year, primarily relating to provision of community services; and
 - 7.4. continuation of the financial counselling uplift of \$1.5 million in the 2025-26 Budget Year.

Prevention of Family and Domestic Violence

8. Initiatives and investment continue to build on the work of the Family and Domestic Violence Taskforce, and to support implementation of the Strengthening Responses to Family and Domestic Violence System Reform Plan 2024-2029.

Early Childhood

9. The Department received additional funding of \$750,000 per annum over four years to deliver grants to attract and retain early childhood educators for the early childhood education and care sector including the outside school hours care (OSHC) sector. This is part of a broader Government commitment of \$15 million to the Department and Education to boost OSHC services.

Disability Services

10. The Government continues to navigate a complex national disability reform environment, including responding to changes to the National Disability Insurance Scheme (NDIS) arising from the Independent Review of the NDIS.

11. The Department continues to support the State's shared governance with the Commonwealth Government in relation to NDIS rule changes, including supporting negotiations and leading design work in collaboration with partner agencies to support a potential agreement with the Commonwealth Government for the implementation of Foundational Supports.
12. The Department is also coordinating the State's ongoing response to recommendations arising from the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability.

Homelessness

13. The Government is committed to funding homelessness services supports and accommodations including 120 critical homelessness services across Western Australia, including the:
 - 13.1. establishment of an online homelessness portal providing information on homelessness services which is available 24 hours a day, seven days a week and has been designed to reach those who are not already connected with homelessness services;
 - 13.2. development of two Common Ground facilities in East Perth and Mandurah. The facilities will provide long-term housing options for rough sleepers combined with the intensive, wraparound supports they need to sustain their tenancy;
 - 13.3. expansion of the assertive outreach program to support people experiencing homelessness to new metropolitan areas or areas with limited coverage by providing additional \$10.4 million over the forward estimates period;
 - 13.4. continuation of critical outreach activities to identify, engage, and provide support to improve health and housing outcomes for people who are experiencing rough sleeping in the Perth metropolitan area;
 - 13.5. increased access to culturally safe supports and services for Aboriginal people experiencing homelessness in the Perth metropolitan area, including Return to Country travel supports;
 - 13.6. continuation of the Passages Youth Engagement Hub in Perth, with an injection of \$4.8 million over the forward estimates period; and
 - 13.7. expansion of Housing First Support Services to increase and expand the amount of case management supports and engagement opportunities in Bunbury and surrounding areas, and increase the number of people supported by investing \$3.1 million over the forward estimates period.

Women

14. The Government has approved \$500,000 in both 2025-26 and 2026-27 for the continuation of the Women's Grants for a Stronger Future Program.

Aged Care and Seniors

15. The Government is committed to providing cost of living support, with a further \$1.7 million allocated in the 2025-26 Budget Year for the annual Cost of Living Rebate for Western Australian Senior Card holders.

Support for LGBTQIA+ Western Australians

16. The Government is providing \$2.2 million to strengthen the LGBTQIA+ sector and initiatives and deliver a new grants program aligned with the development and implementation of Western Australia's first whole-of-government LGBTQIA+ Inclusion Strategy.

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 reflect the transfer of housing services from the Department of Communities to the Department of Housing and Works under the Public Sector Reform changes due to take effect on 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
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Access to quality services that enables active participation in the Western Australian community by individuals and families.	1. Community Services
	Families and individuals experiencing family and domestic violence, homelessness or other crises are assisted to build their capabilities and be safe.	2. Homelessness Support Services 3. Earlier Intervention and Family Support Services 4. Preventing and Responding to Family and Domestic Violence
	Children and young people needing protection are safe from abuse and harm.	5. Child Protection Assessments and Investigations
	Children and young people in the Chief Executive Officer's (CEO's) care receive a high quality of care and have much improved life outcomes.	6. Care Arrangements and Support Services for Children in the Chief Executive Officer's (CEO's) Care
	Life is enhanced for people with disability in the Western Australian community.	7. Supporting People with Disability to Access Services and Participate in Their Community 8. Living Supports and Care for People with Disability
	Efficient and effective corporate services to client agency.	9. 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. Community Services.....	209,866	226,612	239,129	257,624	243,470	253,445	269,080
2. Homelessness Support Services.....	94,761	111,290	116,840	125,607	112,845	115,578	98,897
3. Earlier Intervention and Family Support Services.....	123,599	127,367	100,794	106,240	90,257	88,569	92,166
4. Preventing and Responding to Family and Domestic Violence.....	100,048	145,620	158,987	166,700	130,305	123,387	105,675
5. Child Protection Assessments and Investigations.....	114,814	111,309	139,990	161,890	148,809	137,708	138,260
6. Care Arrangements and Support Services for Children in the Chief Executive Officer's (CEO's) Care.....	851,499	662,242	905,355	914,027	763,813	754,112	758,864
7. Supporting People with Disability to Access Services and Participate in Their Community.....	33,457	37,909	35,686	40,104	38,636	38,600	38,427
8. Living Supports and Care for People with Disability.....	97,257	89,119	98,173	111,252	107,203	107,119	107,275
9. Corporate Support - Transitional Arrangements.....	123,968	128,155	128,155	132,045	135,821	139,709	143,711
Total Cost of Services.....	1,749,269	1,639,623	1,923,109	2,015,489	1,771,159	1,758,227	1,752,355

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Access to quality services that enables active participation in the Western Australian community by individuals and families:					
Percentage of assessed early childhood education and care services that met or exceeded national standards.....	87%	80%	80%	80%	
The take-up rate of Seniors Card.....	94%	95%	95%	93%	
Proportion of Working with Children Cards issued within 30 days of lodgement where the applicant had no criminal record.....	98%	98%	98%	98%	
Proportion of decisions finalised within 60 days where the applicant for a Working with Children Card had a criminal record.....	96%	97%	97%	97%	
Outcome: Families and individuals experiencing family and domestic violence, homelessness or other crises are assisted to build their capabilities and be safe:					
Percentage of homelessness clients with some or all goals achieved at the completion of a homelessness service support period.....	91%	90%	89%	90%	
Percentage of clients who received an earlier intervention and family support service whose child(ren) did not enter care within 12 months of service completion.....	83%	90%	85%	90%	
Percentage of departmental clients who were assessed and received a response as a result of a FDV incident and did not require another FDV-related response within 12 months.....	74%	80%	75%	80%	
Outcome: Children and young people needing protection are safe from abuse and harm:					
Improved safety					
Proportion of children not subject to a subsequent substantiation of harm within 12 months of a previous substantiation of harm.....	91%	95%	92%	95%	
Proportion of children not subject to a substantiation of harm 12 months after an assessment of harm that was unsubstantiated.....	94%	95%	94%	95%	

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Children and young people in the Chief Executive Officer's (CEO's) care receive a high quality of care and have much improved life outcomes:					
Proportion of Aboriginal children in the CEO's care placed in accordance with the Aboriginal and Torres Strait Islander Child Placement Principle	64%	80%	62%	80%	1
Proportion of children in the CEO's care with comprehensive care planning undertaken within set timeframes	78%	90%	85%	90%	
Outcome: Life is enhanced for people with disability in the Western Australian community:					
Proportion of quality evaluations which met national standards ^(b)	n.a.	n.a.	n.a.	n.a.	
Percentage of service users who achieved their individual plan outcomes	91%	90%	95%	93%	2
Proportion of the population in need who received services ^(b)	n.a.	n.a.	n.a.	n.a.	
Proportion of service users who achieved community participation outcomes	88%	88%	95%	92%	3
Outcome: Efficient and effective corporate services to client agency ^(c)					

(a) Further detail in support of the key effectiveness indicators is provided in the Annual Reports of the Department and Disability Services Commission.

(b) Data for this key effectiveness indicator was collected from external disability service providers. Since 2020-21, the point at which a majority of State-funded clients and services had transitioned to the NDIS, the Department has been exempted from reporting on this indicator.

(c) To facilitate the implementation of the Public Sector Reform, the Department will provide corporate services to Housing and Works on a temporary basis for an estimated 12-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 decrease in the 2024-25 Estimated Actual compared to the 2023-24 Actual is due to the limited availability of care arrangements with Aboriginal carers or relatives, as well as complex factors that must be considered with care arrangement decision-making, continue to impact the Department's ability to fulfill the Aboriginal and Torres Strait Islander Child Placement Principle. Policy developments relating to Aboriginal Community Controlled Organisations during 2024-25 to enable self-determination of Aboriginal families to help identify suitable placement options is expected to have a positive impact in future years.
2. There has been continued improvement in the number of individuals achieving their individual plan outcomes, due to the non-Disability Services Provider Panel process, whereby individuals and families can access a broader range of disability sector organisations that are NDIS registered.
3. The increase from the 2023-24 Actual and the 2024-25 Budget to the 2024-25 Estimated Actual of 95% demonstrates a continued improvement in the number of individuals achieving their community participation outcomes, following the changes to Disability Services Provider Panel contract process which commenced in 2022. The amended process enables individuals and families to access a broader range of disability sector organisations that are NDIS registered and has proved successful in increasing the choice and control for all individuals connected to Continuity of Support Arrangements to participate in their community.

Services and Key Efficiency Indicators

1. Community Services

Provision of community services across Western Australia, including Working with Children checks to increase child safety, regulation and quality assurance of early education and care services, and delivery of benefits and concessions including Seniors Card and other support services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 209,866	\$'000 226,612	\$'000 239,129	\$'000 257,624	1
Less Income	15,545	15,836	18,074	15,128	2
Net Cost of Service	194,321	210,776	221,055	242,496	
Employees (Full-Time Equivalents)	378	377	417	417	3
Efficiency Indicators					
Average cost per licenced childcare service for regulation and support ^(a)	\$10,147	\$9,024	\$9,833	\$9,480	
Average management cost per Seniors Card ^(b)	\$14.65	\$6.85	\$11.88	\$8.15	4
Average cost per Working with Children Card application processed ^(c)	\$39	\$30	\$30	\$27	5

(a) The number of licensed childcare services for regulation and support for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 1,418, 1,486, 1,507 and 1,602 respectively.

(b) The number of Seniors Card applications for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 412,082, 438,770, 416,832 and 435,520 respectively.

(c) The number of Working with Children Card applications for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 172,396, 169,700, 181,442 and 195,957 respectively.

Explanation of Significant Movements

(Notes)

- The movement between the 2023-24 Actual and the 2024-25 Estimated Actual is due to increased uptake of the Seniors Cost of Living Rebate, Non-Government Human Services Sector Indexation, funding to meet expenditure and service obligations, beginning the phased roll-out of Aboriginal Representative Organisations and supporting the continuation and expansion of Aboriginal Family-Led Decision Making, and increased support for financial counselling and donations to support food and emergency relief charities.
- The movement between the 2023-24 Actual and the 2024-25 Estimated Actual is primarily due to the receipt of additional Commonwealth Government funding under the Federation Funding Agreement - Aged Care Worker Screening, which supports preparatory work for implementing aged care worker screening in Western Australia.
- The increase in the 2024-25 Estimated Actual and the 2025-26 Budget Target compared to the 2024-25 Budget is representative of increased resourcing for the Kimberley Floods response, delivery of aged care worker screening, Safety and Security Rebate application and increased funding provided to meet expenditure and service obligations across the Department.
- The movement between the 2023-24 Actual and the 2024-25 Estimated Actual is due to the increased promotion of the Seniors Card in regional areas which led to higher program demand and associated operational costs, and the implementation of an ICT upgrade to improve the Seniors Card database. The movements between the 2024-25 Budget, the 2024-25 Estimated Actual and the 2025-26 Budget Target is due to the initial resourcing to support the increased promotion and deliver the demand uplift of the Seniors Cost of Living Rebate within a timely manner.
- The movement between the 2023-24 Actual and the 2024-25 Estimated Actual is due to a surge in applications during 2023-24, which led to higher operating costs to support the delivery of the Working with Children Screening Unit service.

2. Homelessness Support Services

A range of accommodation and related support services for individuals and families who are homeless or at risk of homelessness.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	94,761	111,290	116,840	125,607	1
Less Income	29,747	30,169	30,965	32,199	
Net Cost of Service	65,014	81,121	85,875	93,408	
Employees (Full-Time Equivalents)	40	39	49	51	2
Efficiency Indicator					
Average cost per homelessness support service client ^(a)	\$5,726	\$6,664	\$7,077	\$7,369	

(a) The number of clients for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 16,550, 16,700, 16,510 and 17,046 respectively.

Explanation of Significant Movements

(Notes)

1. The movement between the 2023-24 Actual and the 2024-25 Estimated Actual is due to an increased expenditure in homelessness support services. This includes the Wandjoo Bidi supported accommodation facility in West Perth and expanded outreach services in Kalgoorlie-Boulder and nearby communities and increased funding provided to meet expenditure and service obligations.
2. The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget is the result of additional funding provided to meet expenditure and service obligations across the Department.

3. Earlier Intervention and Family Support Services

Earlier and more intense services to divert children and young people from the child protection system and prevent them from needing to enter care.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	123,599	127,367	100,794	106,240	1
Less Income	848	443	461	408	
Net Cost of Service	122,751	126,924	100,333	105,832	
Employees (Full-Time Equivalents)	391	392	401	444	2
Efficiency Indicator					
Average cost per earlier intervention and family support case ^(a)	\$10,703	\$10,658	\$8,835	\$9,238	1

(a) The number of cases for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 11,548, 11,950, 11,408 and 11,500 respectively.

Explanation of Significant Movements

(Notes)

1. The movement between the 2023-24 Actual and the 2024-25 Estimated Actual is primarily due to a higher allocation of corporate and shared costs to this indicator in 2023-24. The movement between the 2024-25 Estimated Actual and the 2024-25 Budget reflects the inclusion of Child Protection - Delivery of Services funding in the 2024-25 Budget. This funding is attributable to Services 5 and 6 only and therefore removed from this service and reallocated accordingly in both the 2024-25 Estimated Actual and the 2025-26 Budget.
2. The increased full-time equivalents (FTEs) between the 2024-25 Estimated Actual and the 2025-26 Budget Target primarily relates to the uplift in FTEs for the Target 120 Program and additional funding provided to meet expenditure and service obligations across the Department.

4. Preventing and Responding to Family and Domestic Violence

A range of services to people experiencing, or at risk of, family and domestic violence (FDV), including the provision of crisis accommodation, counselling and community-based response teams that provide coordinated agency responses to FDV incidents.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	100,048	145,620	158,987	166,700	1
Less Income	37,594	37,148	37,736	38,522	
Net Cost of Service	62,454	108,472	121,251	128,178	
Employees (Full-Time Equivalents)	47	46	60	64	2
Efficiency Indicator					
Average cost per family and domestic violence case ^(a)	\$5,113	\$7,468	\$7,194	\$6,804	1

(a) The number of cases for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 19,569, 19,500, 22,100 and 24,500 respectively.

Explanation of Significant Movements

(Notes)

1. The movement between the 2023-24 Actual and the 2024-25 Estimated Actual is primarily driven by a range of initiatives to prevent and respond to FDV, including increased funding for counselling services, enhancements to the FDV Response Team Model, implementation of both the FDV Package of Initiatives and the FDV Taskforce System Reform Plan, the carryover of funds from 2023-24 under the National Partnership Agreement on Family, Domestic and Sexual Violence Responses, the establishment of a One Stop Hub in Armadale, increased investment in Women's Refuges and Safe Houses, and funding provided to meet expenditure and service obligations across the Department.
2. The uplift in resourcing in the 2024-25 Estimated Actual and the 2025-26 Budget compared to the 2024-25 Budget is a result of the Safe at Home program and increased funding provided to meet expenditure and service obligations across the Department.

5. Child Protection Assessments and Investigations

Assessing concerns reported to the Department about the wellbeing of children and young people and responding appropriately, including child protection assessments, investigations and making applications for court orders.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	114,814	111,309	139,990	161,890	1
Less Income	1,380	779	804	725	
Net Cost of Service	113,434	110,530	139,186	161,165	
Employees (Full-Time Equivalents)	660	589	618	666	2
Efficiency Indicator					
Average cost per child involved in child protection cases ^(a)	\$5,953	\$5,708	\$7,064	\$8,094	1

(a) The number of cases for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 19,288, 19,500, 19,816 and 20,000 respectively.

Explanation of Significant Movements

(Notes)

- The movements between the 2023-24 Actual, the 2024-25 Estimated Actual and the 2025-26 Budget Target are mainly due to additional expenditure associated with civil litigation settlement and legal costs related to the National Redress Scheme for Institutional Child Sexual Abuse, increased wages resulting from the implementation of the public sector wages policy, additional expenditure allocated as part of the Child Protection - Delivery of Services, as well as funding provided to meet expenditure and service obligations across the Department.
- The lower FTE setting for the 2024-25 Budget represents the funded budgetary setting, which did not incorporate the update of the Child Protection - Delivery of Services model and funding provided to meet expenditure and service obligations, compared to the other stated actual and budget periods. The uplift in FTEs in the 2024-25 Estimated Actual and the 2025-26 Budget Target compared to the 2024-25 Budget represents the additional child protection workers derived from the Child Protection - Delivery of Services model and increased funding provided to meet expenditure and service obligations across the Department.

6. Care Arrangements and Support Services for Children in the Chief Executive Officer's (CEO's) Care

Provision of safe and stable care arrangements and other support services for the safety, support and wellbeing of children and young people in the care of the CEO.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 851,499	\$'000 662,242	\$'000 905,355	\$'000 914,027	1
Less Income	3,493	1,436	1,559	1,286	
Net Cost of Service	848,006	660,806	903,796	912,741	
Employees (Full-Time Equivalents)	2,071	1,983	2,120	2,137	2
Efficiency Indicators					
Average cost per day of a foster care arrangement ^(a)	\$251	\$215	\$289	\$287	3
Average cost per day of a residential-based care arrangement ^(b)	\$3,333	\$2,601	\$3,147	\$2,926	4
Average cost per day of an exceptionally complex needs care arrangement ^(c)	\$5,338	\$2,157	\$3,534	\$2,513	5
Average cost per day of a secure care arrangement ^(d)	\$10,953	\$11,362	\$7,914	\$8,126	6
Average cost per day to plan for and support a child in the CEO's care ^(e)	\$114	\$90	\$120	\$131	7

- (a) The number of foster care arrangements for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 1,630,464, 1,650,000, 1,645,472 and 1,650,000 respectively.
- (b) The number of residential-based care arrangements for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 28,128, 30,000, 28,083 and 31,200 respectively.
- (c) The number of days of exceptionally complex needs care arrangements for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 18,834, 14,500, 23,047 and 25,550 respectively.
- (d) The number of days of secure care arrangements for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 677, 650, 1,004 and 1,000 respectively.
- (e) The number of days in the CEO's care for the 2023-24 Actual, 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target are 1,919,381, 1,950,000, 1,934,522 and 1,950,000 respectively.

Explanation of Significant Movements

(Notes)

- The movement between the 2024-25 Estimated Actual and the 2024-25 Budget is primarily due to additional expenditure in the out-of-home care (OOHC) reform to provide sustainable, culturally appropriate, needs-based services for children in care. Additionally, increased funding provided to meet expenditures and service obligations have contributed to this uplift.
- The lower FTE setting for the 2024-25 Budget represents the funded budgetary setting, which did not incorporate the update of the Child Protection - Delivery of Services model and funding provided to meet expenditure and service obligations, compared to the other stated actual and budget periods. The uplift in FTEs in the 2024-25 Estimated Actual and the 2025-26 Budget represents the additional child protection workers as derived from the Child Protection - Delivery of Services model and increased funding provided to meet expenditure and service obligations across the Department.
- The movements between the 2023-24 Actual, the 2024-25 Budget and the 2024-25 Estimated Actual are mainly due to additional expenditure associated with implementing the OOHC reform, a payment in 2024-25 to foster, family and special guardianship carers, increased wages resulting from the implementation of the public sector wages policy, additional expenditure allocated as part of the Child Protection - Delivery of Services, as well as increased funding provided to meet expenditure and service obligations.
- The 2024-25 Estimated Actual is higher than the 2025-26 Budget Target due to increased wages resulting from the implementation of the public sector wages policy, as well as the allocation of additional funding to address unavoidable cost pressures across the Department in 2024-25.

5. The movements between the 2023-24 Actual, the 2024-25 Budget and the 2025-26 Budget target are mostly due to the implementation of OOHC reform. This reform is phasing out individualised care arrangements and replacing them with evidence-based, trauma-informed, and culturally responsive care arrangements to children and young people in the care of the State.
6. The movement between the 2024-25 Estimated Actual and both the 2024-25 Budget and the 2023-24 Actual is primarily due to a significant increase in the total number of secure care days in 2024-25.
7. The movement between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to additional expenditure associated with addressing the Home Stretch WA program demand; implementing OOHC reform, increase in expenditure allocated through the Child Protection - Delivery of Services, and the increased funding provided to meet expenditure and services obligations.

7. Supporting People with Disability to Access Services and Participate in Their Community

This service area assists people with disability to identify their personal goals and have choice and control in decision making through a planning process and provides them with opportunities to develop their potential for full social independence through the use of supports and assistive technology.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 33,457	\$'000 37,909	\$'000 35,686	\$'000 40,104	1
Less Income ^(a)	17,612	606	599	929	
Net Cost of Service	15,845	37,303	35,087	39,175	
Employees (Full-Time Equivalents)	138	132	141	142	
Efficiency Indicators					
Proportion of individual plans commenced within the required timeframe	91%	90%	93%	93%	
Average cost per service activity for community participation for people with disability ^(b)	n.a.	n.a.	n.a.	n.a.	

(a) The financial statements in the Department's 2023-24 Annual Report included a financial transaction in its controlled statements for the derecognition of a debt related to the NDIS that has been transferred to the Department's administered transactions effective from 1 July 2023, as such this transaction has been included in the 2023-24 Actual income reported for this Service.

(b) Data for this efficiency indicator was collected for external disability service providers. Since 2021-22, the point at which a majority of State-funded clients and services had transitioned to the NDIS, the Department has been exempted from reporting on this indicator.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget Target and the 2024-25 Estimated Actual is a result of re-baselining the future service delivery to align to the current service level obligations.

8. Living Supports and Care for People with Disability

These services include a range of supported accommodation and community services that enable people with disability to live as independently as possible in their community with the support of general and specialised support and services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 97,257	\$'000 89,119	\$'000 98,173	\$'000 111,252	1
Less Income ^(a)	88,842	30,380	30,357	33,892	
Net Cost of Service	8,415	58,739	67,816	77,360	
Employees (Full-Time Equivalents)	589	584	593	598	
Efficiency Indicators ^(b)					
Average cost per service activity for community living support for people with disability	n.a.	n.a.	n.a.	n.a.	
Average cost per service activity for independent living support for people with disability	n.a.	n.a.	n.a.	n.a.	
Average cost per service activity for therapy and specialised care for people with disability	n.a.	n.a.	n.a.	n.a.	
Average cost per service activity for residential services for people with disability	n.a.	n.a.	n.a.	n.a.	

(a) The financial statements in the Department's 2023-24 Annual Report included a financial transaction in its controlled statements for the derecognition of a debt related to the NDIS that has been transferred to the Department's administered transactions effective from 1 July 2023, as such this transaction has been included in the 2023-24 Actual income reported for this Service.

(b) Data for these efficiency indicators was collected for external disability service providers. Since 2021-22, the point at which a majority of State-funded clients and services had transitioned to the NDIS, the Department has been exempted from reporting on this indicator.

Explanation of Significant Movements

(Notes)

- The increase from the 2025-26 Budget Target and the 2024-25 Estimated Actual is a result of re-baselining the future service delivery to align to the current service level obligations.

9. Corporate Support - Transitional Arrangements ^{(a)(b)}

Provision of interim corporate support by the Department to Housing and Works during the implementation of Public Sector Reform changes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service ^(c)	\$'000 123,968	\$'000 128,155	\$'000 128,155	\$'000 132,045	
Less Income	n.a.	n.a.	n.a.	n.a.	
Net Cost of Service	123,968	128,155	128,155	132,045	

(a) The indirect Housing FTEs relating to Corporate Support will be included in the Housing and Works FTE figures.

(b) To facilitate the implementation of the Public Sector Reform, the Department will provide corporate services to Housing and Works on a temporary basis for an estimated 12-month period. Due to the interim nature of the service, a key efficiency indicator has not been developed for the 2025-26 Budget.

(c) Total Cost of Service represents costs incurred for the provision of interim corporate services to Housing and Works for an estimated 12-month period. Costs incurred for transitional arrangements will be recouped from Housing and Works through a service level agreement.

Asset Investment Program

1. The Department's Asset Investment Program is \$20.5 million. This capital investment includes:
 - 1.1. more than \$18.9 million of capital investment over the forward estimates period for new assets and renewal of the Departments assets, including computer hardware and software, minor works, out-of-home care residential care upgrades; and
 - 1.2. an additional \$1.5 million in 2025-26 to finalise the Kimberley Floods Temporary Accommodation 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							
Building Minor Works	8,693	6,693	1,600	500	500	500	500
Computer Hardware and Software Program	22,019	15,227	1,698	1,698	1,698	1,698	1,698
Kimberley Floods Temporary Accommodation	34,376	32,837	5,473	1,539	-	-	-
Out-of-Home Care - Residential Care Building Upgrades	13,725	3,525	3,525	7,950	2,250	-	-
Total Cost of Asset Investment Program	78,813	58,282	12,296	11,687	4,448	2,198	2,198
FUNDED BY							
Capital Appropriation			10,150	10,080	4,380	2,130	2,130
Holding Account			68	68	68	68	68
Internal Funds and Balances			2,078	1,139	-	-	-
Other Grants and Subsidies			-	400	-	-	-
Total Funding			12,296	11,687	4,448	2,198	2,198

Financial Statements

The financial data reflects the transfer of housing services from the Department of Communities to the Department of Housing and Works under the Public Sector Reform changes due to take effect on 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. Total Cost of Services for the 2024-25 Estimated Actual is expected to increase compared to the 2023-24 Actual. This increase mainly reflects estimated additional expenditure to address Home Stretch WA program demand, implementing out-of-home care (OOHC) reform, and increased funding provided to meet expenditure and service obligation across the Department. The increases are partially offset by a decrease in expenditure related to the Kimberley floods recovery program in 2023-24 to address rising labour and material costs associated with property maintenance.

Income

2. Total income for the 2024-25 Estimated Actual is expected to increase compared to the 2023-24 Actual. This increase mainly reflects additional funding provided to address the Home Stretch WA program demand, implement OOHC reform, and increased funding provided to meet expenditure and service obligations across the Department.

Statement of Cashflows

3. The Department's cash assets at the end of the reporting period for the 2024-25 Estimated Actual is expected to increase compared to the 2023-24 Actual. This is primarily due to the reallocation of funding from 2023-24 to 2024-25 as part of the implementation of significant reform of Western Australia's OOHC system and the revised cashflow of funding related to the Kimberley floods recovery program to ensure the ongoing provision of temporary accommodation support to flood impacted residents while their homes were either rebuilt or repaired.

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)	607,035	611,775	662,743	716,943	681,167	700,337	707,540
Grants and subsidies ^(c)	286,988	279,509	299,032	322,825	275,929	227,791	233,120
Supplies and services	744,269	617,832	812,079	839,179	688,840	709,568	684,027
Accommodation	55,486	64,377	73,190	67,878	66,662	64,314	64,861
Depreciation and amortisation	20,629	24,551	27,855	22,189	22,222	22,259	22,235
Finance and interest costs	770	923	1,471	1,385	1,260	1,115	956
Other expenses	34,092	40,656	46,739	45,090	35,079	32,843	39,616
TOTAL COST OF SERVICES	1,749,269	1,639,623	1,923,109	2,015,489	1,771,159	1,758,227	1,752,355
Income							
Sale of goods and services	48,205	41,582	41,649	44,275	44,274	61,833	61,833
Regulatory fees and fines	313	-	-	-	-	-	-
Grants and subsidies	72,673	71,739	75,393	75,181	70,139	69,753	69,868
Other revenue	73,870	3,476	3,513	3,633	3,991	4,345	4,698
Total Income	195,061	116,797	120,555	123,089	118,404	135,931	136,399
NET COST OF SERVICES	1,554,208	1,522,826	1,802,554	1,892,400	1,652,755	1,622,296	1,615,956
INCOME FROM GOVERNMENT							
Service appropriations	1,469,719	1,341,967	1,622,540	1,700,759	1,501,857	1,461,249	1,456,294
Resources received free of charge	6,018	11,344	11,344	5,694	5,694	5,694	5,694
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	2,507	2,507	312	133	502	-
National Redress Scheme	4,575	3,059	8,902	3,372	34	298	-
Royalties for Regions Fund							
Regional Community Services Fund	10,062	15,747	14,745	17,671	10,890	17,986	12,848
Other revenues	162,672	153,088	147,473	144,666	138,524	141,861	146,666
TOTAL INCOME FROM GOVERNMENT	1,653,046	1,527,712	1,807,511	1,872,474	1,657,132	1,627,590	1,621,502
SURPLUS/(DEFICIENCY) FOR THE PERIOD	98,838	4,886	4,957	(19,926)	4,377	5,294	5,546

(a) Full audited financial statements are published in the Annual Reports for the Department and the Disability Services Commission.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 4,314, 4,399 and 4,519 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							
Boosting Before and After School Care in Schools	-	-	-	750	750	750	750
Community Facilities and Infrastructure Commitments	-	-	-	3,600	1,200	-	-
Hardship Utility Grant Scheme Expansion - Social Housing Tenants	-	-	-	259	258	259	258
LGBTQIA+ Inclusion Initiatives	-	-	-	575	1,170	253	252
Small Commitments	-	-	-	4,692	-	-	-
Child Protection and Family Support							
Aboriginal Representative Organisations Pilot	1,336	-	-	-	-	-	-
Child Protection and Family Support Grants	392	-	-	-	-	-	-
Earlier Intervention and Family Support - Regional Service Model	2,517	-	-	-	-	-	-
Harmful Sexual Behaviour Pilot	980	-	-	-	-	-	-
Historical Institutional Abuse Claims	2,158	-	3,475	-	-	-	-
Home Stretch WA	10,949	12,992	13,970	3,214	3,037	3,067	3,067
Leaving Care Services	5,959	873	873	873	873	873	873
Living Independently for the First Time	260	260	260	260	260	260	260
Other Grants	935	-	-	-	-	-	-
Out-of-Home Care, Foster Carer and Family Support Grants	126,049	146,537	150,506	206,461	195,385	153,504	159,249
Prevention of Child Sexual Abuse	1,252	967	1,413	1,117	426	-	-
Tuart Place	330	330	330	330	330	330	330
Community Services							
ACCO Development Grant	540	-	-	-	-	-	-
Baldivis Men's Shed	-	-	1,060	-	-	-	-
Bereavement Assistance	972	705	705	705	705	705	705
Community Gardens	756	300	300	100	100	100	100
Community Services Grants	493	-	-	-	-	-	-
Development of LGBTQIA+ Inclusion Strategy and Action Plan	-	450	450	250	-	-	-
Early Years Partnerships Grants	-	7,382	359	3,288	3,755	10	-
Grandcarers Support Scheme	4,469	2,527	2,967	2,527	2,527	2,527	2,527
Hardship Utility Grant Scheme	11,433	10,000	10,000	10,000	10,000	10,000	10,000
Indian Ocean Territories Service Delivery Agreement	-	-	42	17	17	17	17
Integrated Empowerment Services and Wanneroo Senior Citizens Club	-	-	156	-	-	-	-
Other Grants	1,848	-	-	-	-	-	-
Pilbara Safe Spaces Program	-	4,130	1,000	-	-	-	-
Regional Childcare	2,978	250	1,419	-	-	-	-
Remote Municipal Services	24,585	6,672	6,672	-	-	-	-
Target 120 Program	6,066	7,270	7,270	6,182	-	-	-
Youth Engagement Arclight Initiative	-	-	375	-	-	-	-
Disability Services							
Bridging Support Program	-	-	-	580	580	580	580
Changing Places	-	-	669	725	-	-	-
Continuity of Support Arrangements	-	-	6	5,953	5,953	5,953	5,953
Homelessness Support Services							
Boorloo Bidee Mia	3,339	-	-	-	-	-	-
HEART and Koort Boodja	5,368	-	-	-	-	-	-
Local Government Homelessness Fund	-	931	931	-	-	-	-
Passages Resources Centre Peel	269	-	475	-	-	-	-
Perth Homelessness Services	-	1,815	1,815	-	-	-	-
Perth Inner City Youth Service Household Network	1,143	-	-	-	-	-	-
Safe Passage Home: Ngurrakutu Bus	-	-	364	466	-	-	-
South West Grant Funding and Brokerage	-	-	150	-	-	-	-
St Bart Hawaiian Homes	-	331	331	-	-	-	-
Supportive Landlord Model	475	-	-	-	-	-	-
Teenagers in Need of Crisis Accommodation	-	876	876	898	594	77	340
Wandjoo Bidi - Perth Central Business District Supported Accommodation	1,148	-	886	-	-	-	-

	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
Preventing and Responding to FDV							
16 Days in WA Community Grants Program	-	50	50	50	50	50	50
Australian National Research Organisation	208	186	186	186	186	186	186
Boost to Primary Prevention FDV Services	189	-	-	-	-	-	-
Culturally Appropriate Services to FDV Victims	148	554	445	445	445	336	336
Expand Sector Recognised Training	521	533	533	429	429	429	429
FDV One Stop Hubs	3,891	-	-	-	-	-	-
FDV Taskforce Strengthen Responses							
Aboriginal Family Safety Grants	-	3,000	3,000	3,000	-	-	-
Boost Access to Domestic Violence							
Counselling	-	300	300	300	-	-	-
Coercive Control Education and First							
Responder Training	-	-	-	1,000	500	-	-
Expansion of Respectful Relationships	-	750	750	776	-	-	-
FDV Capacity Boost Counselling and							
Advocacy Services	-	1,500	1,500	1,600	-	-	-
Flexible Support Package	-	3,500	3,500	3,500	-	-	-
Munda Mia	2,450	2,400	2,400	-	-	-	-
Preventing Violence Together (Workforce							
Support Initiative)	-	400	400	414	-	-	-
Primary Prevention Grants	-	3,000	3,000	3,000	-	-	-
Safe at Home	-	1,500	917	1,600	583	-	-
FDV Taskforce System Reform Plan -							
Workforce Entity	-	200	200	1,974	2,013	2,048	-
Keeping Women Safe in Their Homes	784	-	829	-	-	-	-
Kimberley Family Violence Service	567	-	-	-	-	-	-
Local Support Coordinator	175	-	-	-	-	-	-
National Partnership Agreement - Family,							
Domestic and Sexual Violence Responses ...	5,350	14,433	20,980	6,102	656	-	-
Our Watch Program	142	129	129	129	129	129	129
Pets in Crisis	370	500	500	500	500	500	500
Rapid Rehousing for Women and Children	1,080	1,116	1,116	1,038	1,038	1,038	1,038
Respectful Relationships	1,063	928	1,037	1,037	1,037	1,037	1,037
Subsidised Driving Lessons and Dental for							
Women Exiting Refuge	235	397	397	401	401	401	401
Women's Refuge - Peel	1,746	2,319	2,319	1,873	611	611	611
Aged Care and Seniors							
Support Services							
Age-Friendly Communities	250	250	250	-	-	-	-
Elders Rights	1,060	1,000	1,000	1,000	1,000	1,000	1,000
Older People's Rights Service	170	291	291	291	291	291	291
Safety and Security Rebate	2,906	2,000	2,660	3,000	1,500	3,000	3,000
Seniors Cost of Living Rebate	28,862	30,322	38,278	33,948	35,230	36,560	37,941
Vulnerable Seniors Peak Body	210	-	-	-	-	-	-
WA Seniors Strategy							
National Age-Friendly Communities Forum ...	-	50	50	-	-	-	-
Seniors Community Grants Program	50	50	50	50	50	50	50
WA Seniors Week Awards	20	20	20	20	20	20	20
World Elder Abuse Awareness Day Regional....	60	60	60	60	60	60	60
State Emergency Welfare Plan							
Disaster Recovery Arrangements - Tropical							
Cyclone Seroja and Ex-Tropical Cyclone							
Ellie - Kimberley Floods	13,651	-	-	-	-	-	-
State Emergency Welfare Plan Grants	550	393	-	-	-	-	-
Volunteering Services							
Volunteering Grants	64	30	30	30	30	30	30
Volunteering WA Digital Platform	15	15	15	15	15	15	15
Women's Interests - Women's Grants	684	1,085	1,085	585	585	85	85
Youth Support Services	518	650	650	650	650	650	650
TOTAL	286,988	279,509	299,032	322,825	275,929	227,791	233,120

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.....	55,050	30,322	68,078	52,631	52,710	53,515	54,612
Restricted cash.....	35,117	8,716	35,078	28,568	28,377	28,377	28,377
Holding Account receivables	68	68	68	68	68	68	68
Receivables	69,327	40,588	69,327	69,327	69,327	69,327	69,327
Other.....	12,437	13,177	12,437	12,437	12,437	12,437	12,437
Total current assets.....	171,999	92,871	184,988	163,031	162,919	163,724	164,821
NON-CURRENT ASSETS							
Holding Account receivables	286,553	311,788	314,341	342,187	364,357	386,564	414,456
Property, plant and equipment.....	224,758	202,750	230,828	230,931	225,804	217,530	209,251
Receivables	18,115	-	18,115	18,115	18,115	18,115	18,115
Intangibles	5,121	6,507	3,892	2,663	1,434	205	-
Restricted cash ^(b)	-	14,349	715	1,550	2,385	3,220	4,015
Other.....	-	13,000	-	-	-	-	-
Total non-current assets.....	534,547	548,394	567,891	595,446	612,095	625,634	645,837
TOTAL ASSETS	706,546	641,265	752,879	758,477	775,014	789,358	810,658
CURRENT LIABILITIES							
Employee provisions.....	172,876	155,700	174,855	176,918	178,981	181,044	183,067
Payables.....	28,458	93,115	28,458	28,458	28,458	28,064	27,924
Borrowings and leases	7,649	8,557	10,757	9,972	10,454	10,328	9,319
Other.....	24,009	33,070	24,009	24,009	24,009	24,009	24,049
Total current liabilities.....	232,992	290,442	238,079	239,357	241,902	243,445	244,359
NON-CURRENT LIABILITIES							
Employee provisions.....	29,559	27,961	29,559	29,559	29,559	29,559	29,559
Borrowings and leases	8,065	9,284	13,028	10,647	8,874	6,661	6,338
Other.....	1,117	1,575	1,117	1,117	1,117	1,117	1,117
Total non-current liabilities.....	38,741	38,820	43,704	41,323	39,550	37,337	37,014
TOTAL LIABILITIES	271,733	329,262	281,783	280,680	281,452	280,782	281,373
EQUITY							
Contributed equity.....	320,148	351,335	351,469	378,248	389,635	398,960	414,123
Accumulated surplus/(deficit).....	44,632	(97,455)	49,589	29,512	33,889	39,183	44,729
Reserves	70,033	58,123	70,038	70,037	70,038	70,433	70,433
Total equity	434,813	312,003	471,096	477,797	493,562	508,576	529,285
TOTAL LIABILITIES AND EQUITY	706,546	641,265	752,879	758,477	775,014	789,358	810,658

(a) Full audited financial statements are published in the Annual Reports for the Department and the Disability Services Commission.

(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	1,446,460	1,317,415	1,594,684	1,672,845	1,479,619	1,438,974	1,428,334
Capital appropriation.....	17,598	23,905	22,476	22,633	11,388	9,326	15,163
Administered equity contribution.....	-	3,395	-	-	-	-	-
Holding Account drawdowns	68	68	68	68	68	68	68
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	2,507	2,507	312	133	502	-
Digital Capability Fund	169	8,401	8,846	5,503	-	-	-
National Redress Scheme	4,575	3,059	8,902	3,372	34	298	-
Royalties for Regions Fund							
Regional Community Services Fund	10,026	15,747	14,745	17,671	10,890	17,986	12,848
Receipts paid into Consolidated Account	-	-	-	(1,356)	-	-	-
Other.....	38,666	25,419	20,185	12,956	3,189	2,638	3,441
Net cash provided by Government	1,517,562	1,399,916	1,672,413	1,734,004	1,505,321	1,469,792	1,459,854
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(589,375)	(610,205)	(661,172)	(715,370)	(679,620)	(698,791)	(705,993)
Grants and subsidies	(286,988)	(278,009)	(297,532)	(321,225)	(275,929)	(227,791)	(233,120)
Supplies and services	(729,154)	(608,609)	(802,856)	(835,360)	(683,294)	(699,438)	(678,481)
Accommodation	(53,686)	(63,134)	(71,947)	(66,444)	(65,341)	(63,006)	(63,553)
GST payments	(97,114)	(51,968)	(51,968)	(52,018)	(52,018)	(52,018)	(52,018)
Finance and interest costs	(770)	(923)	(1,471)	(1,385)	(1,260)	(1,115)	(956)
Other payments	(31,337)	(32,475)	(34,257)	(45,848)	(35,674)	(38,008)	(40,198)
Receipts ^(b)							
Regulatory fees and fines	313	-	-	-	-	-	-
Grants and subsidies	72,673	71,739	75,012	75,181	70,139	69,753	69,868
Sale of goods and services	47,481	41,373	41,440	44,066	44,065	61,624	61,624
GST receipts	97,313	51,968	51,968	52,018	52,018	52,018	52,018
Other receipts	114,241	131,300	131,337	135,498	139,481	143,723	148,078
Net cash from operating activities	(1,456,403)	(1,348,943)	(1,621,446)	(1,730,887)	(1,487,433)	(1,453,049)	(1,442,731)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(29,345)	(18,168)	(12,296)	(11,687)	(4,448)	(2,198)	(2,198)
Net cash from investing activities	(29,345)	(18,168)	(12,296)	(11,687)	(4,448)	(2,198)	(2,198)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(216,805)	(9,199)	(12,325)	(12,552)	(12,717)	(12,905)	(13,033)
Other payments	(7,310)	-	-	-	-	-	-
Proceeds from borrowings	200,000	-	-	-	-	-	-
Net cash from financing activities	(24,115)	(9,199)	(12,325)	(12,552)	(12,717)	(12,905)	(13,033)
NET INCREASE/(DECREASE) IN CASH HELD	7,699	23,606	26,346	(21,122)	723	1,640	1,892
Cash assets at the beginning of the reporting period	105,967	45,175	90,167	103,871	82,749	83,472	85,112
Net cash transferred to/from other agencies	(23,499)	(15,394)	(12,642)	-	-	-	-
Cash assets at the end of the reporting period	90,167	53,387	103,871	82,749	83,472	85,112	87,004

(a) Full audited financial statements are published in the Annual Reports for the Department and the Disability Services Commission.

(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)(b)

	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
Grants and Subsidies							
Aged Care Screening Analysis	-	-	1,500	-	-	-	-
Australian Early Development Census	900	-	-	-	-	-	-
Canning Community Men's Shed	20	-	-	-	-	-	-
Connected Beginnings - Roebourne	405	913	913	-	-	-	-
Disaster Recovery Arrangements							
Ex-Tropical Cyclone Ellie	30,273	19,090	15,058	9,813	-	-	-
Past Events	77	-	-	-	-	-	-
Severe Tropical Cyclone Seroja	2,018	-	-	-	-	-	-
Essential and Municipal Services Upgrade							
Program	4,018	-	-	-	-	-	-
Financial Counselling	500	-	-	-	-	-	-
Indian Ocean Territories Service Delivery							
Agreement	495	591	824	664	664	664	664
Integrated Empowerment Services and							
Wanneroo Senior Citizens Club	-	-	156	-	-	-	-
Mental Awareness, Respect and Safety							
Program	-	-	168	-	-	-	-
National Initiatives Women's Safety Package	965	790	790	790	790	-	-
National Partnership Agreement - Family,							
Domestic and Sexual Violence Responses	14,986	14,433	14,433	14,324	9,075	8,579	8,777
National Partnership on COVID-19							
Response	-	-	381	-	-	-	-
National Agreement on Social Housing and							
Homelessness	51,329	52,114	53,498	55,637	59,577	60,477	60,394
Parenting Community Funding	572	563	563	575	588	-	-
Pilbara Safe Spaces							
Indigenous Healing Services	-	907	142	929	952	975	1,765
Pilbara Safe Spaces Program	-	3,223	2,102	-	-	-	-
Program Administration	-	470	605	473	483	497	510
Project Agreement for Family Law							
Information Sharing	485	488	488	-	-	-	-
Unaccompanied Humanitarian Minors	20	33	33	33	33	33	33
Western Australian Council of Social Service							
Sector Support Development	214	96	96	-	-	-	-
Woorloo Fires Recovery Arrangement	45	-	-	-	-	-	-
Young People with Exceptionally Complex							
Needs Program	49	-	-	-	-	-	-
Sale of Goods and Services							
Adoptions Fees	57	168	150	152	151	151	151
Fines and Penalties	313	-	-	-	-	-	-
NDIS Worker Screening Fees	2,464	4,460	4,460	4,460	4,460	4,460	4,460
Other	8	-	-	-	-	-	-
Regulatory Fees and Services Rendered	761	952	952	1,022	1,022	1,022	1,022
Western Australian Seniors Card	107	124	124	124	124	124	124
Working With Children Screening Fees	10,940	9,202	9,287	9,332	9,332	9,332	9,332
GST Receipts							
GST Input Credits	92,651	40,734	40,734	40,830	41,149	41,149	41,149
GST Receipts on Sales	401	82	82	82	82	82	82
Other Receipts							
Other Receipts	1,643	805	805	805	486	486	486
Rent Income							
Employee Contribution for Government							
Regional Officer Housing	2,979	2,903	2,970	3,090	3,446	3,799	4,150
Executive Vehicle Scheme	183	-	-	-	-	-	-
TOTAL	219,878	153,141	151,314	143,135	132,414	131,830	133,099

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

(b) The Disability Services Commission is a statutory authority and is excluded from the Net Appropriation Determination.

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							
Appropriation.....	1,260,000	1,265,358	1,238,997	1,415,027	1,471,424	1,530,070	1,591,273
TOTAL ADMINISTERED INCOME	1,260,000	1,265,358	1,238,997	1,415,027	1,471,424	1,530,070	1,591,273
EXPENSES							
Other							
NDIS Contributions ^(a)	1,201,887	1,265,358	1,242,690	1,415,027	1,471,424	1,530,070	1,591,273
Payments to the Consolidated Account	-	-	65,207	-	-	-	-
TOTAL ADMINISTERED EXPENSES	1,201,887	1,265,358	1,307,897	1,415,027	1,471,424	1,530,070	1,591,273

(a) The 2023-24 Actual and 2024-25 Estimated Actual reflect actual payments made under the Transition Agreement. As Western Australia negotiates moving from its Transition Agreement to a Full Scheme Agreement (FSA), 2025-26 and the outyears reflect forecasted contributions at FSA levels.

Division 35 Local Government, Industry Regulation and Safety

Part 8 Community Services

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 80 Net amount appropriated to deliver services	121,424	135,524	134,623	109,685	97,901	97,379	97,885
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,115	839	840	858	870	910	930
Total appropriations provided to deliver services	122,539	136,363	135,463	110,543	98,771	98,289	98,815
ADMINISTERED TRANSACTIONS							
Item 81 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	56,205	78,376	123,205	49,715	48,901	50,001	65,001
CAPITAL							
Item 148 Capital Appropriation	926	1,325	4,256	3,085	1,098	1,136	1,159
TOTAL APPROPRIATIONS	179,670	216,064	262,924	163,343	148,770	149,426	164,975
EXPENSES							
Total Cost of Services	287,013	308,483	395,979	464,811	414,812	413,435	427,795
Net Cost of Services ^(b)	108,959	171,051	188,053	207,727	151,116	147,457	159,927
CASH ASSETS ^(c)	274,438	170,346	251,318	216,089	209,140	212,110	203,571

(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 agency'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 agency'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					
Community Facilities and Infrastructure Commitments - Local Government.....	-	9,162	2,000	1,500	-
Guide Dogs WA Breeding Training Program.....	-	1,250	1,250	1,250	1,250
Mental Health and Suicide Prevention Program Support Fund	-	1,000	1,000	1,000	1,000
Regional Racing Fund.....	-	4,321	3,283	3,860	13,770
Tourism and the Night-Time Economy (Liquor Reform)	-	1,441	1,484	-	-
WA Builders Support Program	-	300	300	-	-
New Initiatives					
Kalgoorlie Race Round.....	500	500	500	-	-
Pet Shop Transition.....	300	-	-	-	-
Pet Sterilisation	500	-	-	-	-
Piping Industry Response.....	667	1,433	1,463	1,506	1,536
Resourcing Occupational Licensing Operations.....	-	2,088	2,159	2,231	2,311
Ongoing Initiatives					
Indian Ocean Territories.....	112	112	112	112	112
Licensing and Compliance System Replacement	2,416	1,029	-	-	-
Off-Road Vehicles	4,800	(9)	(9)	(10)	(10)
Office of the Local Government Inspector	442	2,111	2,563	2,638	2,718
Organisational Capacity Alignment	-	7,179	-	-	-
<i>Residential Tenancies Amendment Act 2024 - Reforms (Stage 2)</i>	2,107	3,501	2,713	2,807	2,897
Short-Term Rental Accommodation Incentive Scheme.....	1,040	973	-	-	-
Other					
2025-26 Tariffs, Fees and Charges.....	-	187	187	187	187
Compliance and Regulation System Transformation Program.....	6,084	7,518	4,651	-	-
Energy Safety Business Plan Update.....	-	45	246	251	744
Government Regional Officer Housing	30	16	17	16	17
Greenhouse and Energy Minimum Standards Contract Renewal	198	199	203	-	-
Public Sector Wages Policy.....	4,620	6,737	8,484	8,708	8,708
State Administrative Tribunal.....	300	-	-	-	-
State Fleet Updates.....	161	151	151	134	113
Streamlining of Legislative Exam Process.....	1,136	3,298	-	-	-
Transfer of Streamline WA Functions to Energy and Economic Diversification	(341)	(353)	(365)	(375)	-

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 the Department of Energy, Mines, Industry Regulation and Safety so that its industry regulation and safety functions are joined up with the local government and racing, gaming and liquor functions (currently the remit of the Department of Local Government, Sport and Cultural Industries). The Department will be renamed the Department of Local Government, Industry Regulation and Safety.
- This provides a more focused contact point for regulatory functions overseeing local government operations, industry, workplace safety, and consumer protection, and streamline regulatory processes.

Election Commitments

- The Government is committed to promoting healthy workplaces with additional support to industry bodies to develop, implement and run mental health and suicide prevention programs at work. This recognises the important role workplaces play in the mental welfare of their workforce. The Department already has in place the necessary grant assessment criteria, reporting requirements, governance and probity structures that will allow for a similar grants program on this initiative to be administered by WorkSafe.

4. The Department will be delivering \$45.8 million of election commitments pertaining to the local government and racing and gaming portfolios. This includes \$12.7 million to support local governments and community groups with a range of facility upgrades and equipment that will benefit the Western Australian community, and \$25.2 million to support facility upgrades at 24 regional racing clubs.

Local Government Regulatory Reforms

5. In December 2024, the Government passed the second tranche of local government reforms, the *Local Government Amendment Act 2024*. The Department is continuing to progress regulations relating to local government reforms to provide a strong, more consistent framework for local government across Western Australia to deliver benefits for residents, ratepayers and communities. The establishment of a Local Government Inspector is a priority and an additional \$10.5 million has been approved to enable its establishment.

Liquor Regulatory Reform

6. The Department is delivering the Government's vision of strengthening the night-time economy, supporting the tourism and hospitality industry and simplifying regulatory processes, including \$18 million in operational and capital funding to replace the licensing and compliance system.

Protecting Workers and Supporting Consumers

7. The Department's mine statutory positions are positions prescribed in work health and safety laws to carry out specific functions in relation to the operations of a mine. Prerequisites to be appointed depend on the type of position and may include requirements for a qualification, risk management training, a specialist course, minimum level of experience and passing a legislation examination. The transition period to complete the mines statutory position certification expires on 30 March 2026.
8. The Department will continue to progress reforms to the *Residential Tenancies Act 1987*. Amendments were passed in 2024 to introduce new dispute resolution mechanisms and allow the Commissioner for Consumer Protection to make determinations for most disputes relating to bonds, pets and minor modifications to rental properties. The Commissioner Determination processes for pets and minor modification commenced in mid-2024 and is expected to commence for bond release in mid-2025. Additional resourcing to implement these reforms has been progressively allocated as these new functions have started. The Department is continuing work on proposals for further reforms.
9. The Department is actively working towards finalising negotiations for replacement industrial agreements subject to the Public Sector Wages Policy Statement 2023. As of 9 April 2025, this includes 19 industrial agreements applying to approximately 5,500 workers.
10. The Short-Term Rental Accommodation Grant Incentive Scheme was extended, with applications being accepted up to 30 June 2025. Under the Scheme, owners of short-term rental accommodation can access a \$10,000 grant (paid in two instalments) to transfer their property to the long-term residential rental market for at least 12 months. As of 9 June 2025, the Scheme has resulted 445 new long-term rental properties.
11. The Vacant Property Rental Incentive Scheme was also extended with applications being accepted up to 30 June 2025. The Scheme offers a \$5,000 grant to owners of vacant residential properties to transfer their property to the long-term rental market for at least 12 months. As of 9 June 2025, 241 properties have shifted to become new long-term rental properties.

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 current Department of Energy, Mines, Industry Regulation and Safety to the Department of Local Government, Industry Regulation and Safety 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.	Driving safe and healthy workplaces.	1. WorkSafe
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Fostering a competitive, safe and fair marketplace for consumers and businesses.	2. Industry Regulation and Consumer Protection
	Supporting fair employment conditions.	3. Labour Relations
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Local Governments are supported to meet legislative requirements of the Local Government Act.	4. Regulation and Support of Local Government
	Gambling and liquor industries operate responsibly in accordance with legislation.	5. Regulation of the Gambling and Liquor Industries 6. Office of the Independent Monitor (Oversight of Burswood Casino Remediation)
	Efficient and effective corporate services to client agencies.	7. 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. WorkSafe.....	95,678	86,706	93,713	95,031	86,738	83,641	85,034
2. Industry Regulation and Consumer Protection	119,411	137,601	146,540	142,200	142,984	145,037	147,842
3. Labour Relations	11,990	12,920	13,756	12,750	13,061	13,399	13,634
4. Regulation and Support of Local Government.....	19,131	16,879	21,683	28,153	16,722	16,660	15,707
5. Regulation of the Gambling and Liquor Industries	35,488	49,659	111,010	166,626	155,307	154,698	165,578
6. Office of the Independent Monitor (Oversight of Burswood Casino Remediation)	5,315	4,718	9,277	-	-	-	-
7. Corporate Support - Transitional Arrangements	-	-	-	20,051	-	-	-
Total Cost of Services.....	287,013	308,483	395,979	464,811	414,812	413,435	427,795

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Driving safe and healthy workplaces:					
Percent of WorkSafe customers satisfied with the service provided ^(b)	n.a.	75%	75%	75%	
Percent of WorkSafe compliance activities completed as planned.....	89%	80%	84%	95%	1
Percent of WorkSafe-related licensing and registration services delivered within target timeframes.....	55%	80%	70%	80%	2
Outcome: Fostering a competitive, safe and fair marketplace for consumers and businesses:					
Percent of Industry Regulation and Consumer Protection customers satisfied with service provided ^(b)	n.a.	75%	75%	75%	
Percent of Building and Energy compliance activities completed as forecast	107%	80%	105%	100%	3
Percent of Consumer Protection compliance activities completed within agreed timeframes.....	75%	80%	78%	80%	
Percent of Industry Regulation and Consumer Protection-related licensing and registration services delivered within target timeframes	66%	80%	63%	80%	4
Outcome: Supporting fair employment conditions:					
Percent of Private Sector Labour Relations regulatory activities completed within agreed timeframes.....	74%	80%	75%	80%	
Outcome: Local Governments are supported to meet legislative requirements of the Local Government Act:					
Percentage of local governments where actions were taken in support of compliance with the legislative framework.....	36%	35%	36%	35%	
Outcome: Gambling and liquor industries operate responsibly in accordance with legislation:					
Percentage of audits and inspections that comply with requirements and statutory criteria.....	96%	95%	95%	95%	
Outcome: Efficient and effective corporate services to client agencies: ^(c)					

(a) Further detail in support of the key effectiveness indicators is to be provided in the 2023-24 Annual Reports of the Departments of Energy, Mines, Industry Regulation and Safety, and Local Government, Sport and Cultural Industries.

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

(c) To facilitate the implementation of the Public Sector Reform, the Department will provide corporate services to Energy and Economic Diversification, and Mines, Petroleum and Exploration 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 2024-25 Estimated Actual is higher than the 2024-25 Budget due to an increase in the onboarding of inspectors contributing to increased officer attendance at inspections and completion of inspections. The 2025-26 Budget Target has been revised upwards to reflect this.
2. The 2024-25 Estimated Actual remains under the 2025-26 Budget Target, however it is significantly improved from the 2023-24 Actual due to increased resourcing.
3. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to evolving recruitment and industry factors. The 2025-26 Budget Target has been revised upwards to reflect this.
4. The 2024-25 Estimated Actual is less than the 2024-25 Budget due to increased complexity of applications and resourcing issues. A number of strategies are being implemented to improve timeliness.

Services and Key Efficiency Indicators

1. WorkSafe

Regulate and support a healthy and safe work environment across all industries, where the rights of workers are protected. This is achieved through regulation and promotion of workplace health and safety in general industry, mining and petroleum, and safety regulation for dangerous goods.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	95,678	86,706	93,713	95,031	
Less Income	64,506	52,415	56,017	52,268	1
Net Cost of Service	31,172	34,291	37,696	42,763	
Employees (Full-Time Equivalents)	476	478	482	490	
Efficiency Indicator					
Average cost per regulatory transaction to deliver safety regulation services	\$7,574	\$7,302	\$7,560	\$8,038	

Explanation of Significant Movements

(Notes)

1. The decrease from the 2023-24 Actual to the 2024-25 Budget (18.7%) reflects a return to normalised level of Mines Safety Levy revenue following increased collections in 2023-24.

2. Industry Regulation and Consumer Protection

Protecting the Western Australian community and facilitating growth through effective regulation. This is achieved through providing advice and information for Western Australian consumers, businesses, landlords and tenants; and overseeing the operations of the building, building surveying, electrical, gas, painting, and plumbing industries including the resolution of building service and payment disputes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	119,411	137,601	146,540	142,200	1
Less Income	99,967	69,444	63,027	72,002	2
Net Cost of Service	19,444	68,157	83,513	70,198	
Employees (Full-Time Equivalents)	644	675	694	698	1
Efficiency Indicator					
Average cost per transaction to delivery industry regulation and consumer protection services	\$227	\$270	\$287	\$274	1

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to additional resources provided for the implementation of Residential Tenancies Legislation Amendments for Commissioner's Determinations Dispute Resolution Stages 1 and 2, Piping Industry Response, Short-Term Rental Accommodation Incentive and Vacant Property Rental Incentive Schemes.
2. Income was higher in the 2023-24 Actual due to higher interest rates than budgeted, resulting in increased revenue received for the Real Estate and Settlement Agent Special Purpose Accounts.

3. Labour Relations

The provision of labour relations and regulatory services to Western Australian workers and employers.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	11,990	12,920	13,756	12,750	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	11,990	12,920	13,756	12,750	
Employees (Full-Time Equivalents)	69	75	75	69	
Efficiency Indicator					
Average cost per regulatory transaction to deliver private sector labour relations services	\$742	\$745	\$852	\$840	1

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to an increase in resourcing to support Public Sector Industrial Agreements negotiations and a wages uplift in line with the Government's new public sector wages policy.

4. Regulation and Support of Local Government

Supporting local governments to fulfil their statutory obligations and to improve capability in the sector.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	19,131	16,879	21,683	28,153	1
Less Income	344	2,342	432	2,305	
Net Cost of Service	18,787	14,537	21,250	25,829	
Employees (Full-Time Equivalents)	80	91	87	91	
Efficiency Indicator					
Average cost per local government for regulation and support	\$133,588	\$112,636	\$104,015	\$112,781	

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is primarily due to additional funding for the Off-Road Vehicle Special Purpose Account. The increase from 2024-25 Estimated Actual to the 2025-26 Budget Target primarily relates to additional funding for community facilities and infrastructure election commitments, as well as additional funding for the Office of the Local Government Inspector.

5. Regulation of the Gambling and Liquor Industries

Provision of services that ensure gambling and liquor industries operate responsibly in accordance with legislation.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 35,488	\$'000 49,659	\$'000 111,010	\$'000 166,626	1
Less Income	7,922	8,513	79,173	130,509	
Net Cost of Service	27,566	41,146	31,837	36,117	
Employees (Full-Time Equivalents)	190	197	179	184	
Efficiency Indicators					
Average cost of conducting inspections	\$1,119	\$1,537	\$1,553	\$1,659	2
Average cost of determining applications	\$1,535	\$2,239	\$1,788	\$1,928	2

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual primarily relates to the transfer of Racing Bets Levy Special Purpose Account from the Gaming and Wagering Commission to the Department in December 2024. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target is due to the full year impact of the transfer of the Special Purpose Account.
2. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is primarily due to the increase in the Perth Casino Licensing Fee.

6. Office of the Independent Monitor (Oversight of Burswood Casino Remediation)

The *Casino Legislation Amendment (Burswood Casino) Act 2022* established the Office of the Independent Monitor to oversee remediation at the Perth Casino.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 5,315	\$'000 4,718	\$'000 9,277	\$'000 nil	1
Less Income	5,315	4,718	9,277	nil	
Net Cost of Service	nil	nil	nil	nil	
Employees (Full-Time Equivalents)	4	4	4	nil	1

Explanation of Significant Movements

(Notes)

1. The *Casino Legislation Amendment (Burswood Casino) Act 2022* established the Office of the Independent Monitor to oversee remediation at the Perth Casino. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is primarily due to the re-cashflow of expenditure from 2023-24 to 2024-25 in line with the extension of the remediation period and timing of milestone payments. This expenditure is fully cost recovered from the Perth Casino. The Office of the Independent Monitor ceased operations in April 2025.

7. Corporate Support - Transitional Arrangements ^(a)

Provision of interim corporate support by the Department to Energy and Economic Diversification; and Mines, Petroleum and Exploration 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	20,051	
Less Income	nil	nil	nil	nil	
Net Cost of Service	nil	nil	nil	20,051	

- (a) To facilitate the implementation of the Public Sector Reform, the Department will provide corporate services to Energy and Economic Diversification and Mines, Petroleum and Exploration 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 Energy and Economic Diversification and Mines, Petroleum and Exploration for an estimated six-month period. Costs incurred for transitional arrangements will be recouped from Energy and Economic Diversification and Mines, Petroleum and Exploration through a service level agreement.

Asset Investment Program

1. The Department's Asset Investment Program in the 2025-26 Budget Year is \$9.6 million, comprising mainly of ongoing ICT works associated with the Licensing and Compliance System Replacement project, with funding from the Digital Capability Fund.

	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							
Western Australian Centralised Registration System	10,491	9,606	9,100	885	-	-	-
COMPLETED WORKS							
Asset Replacement Program - Computer Hardware and Software - 2024-25 Program	330	330	330	-	-	-	-
NEW WORKS							
Asset Replacement Program - Computer Hardware and Software							
2025-26 Program	388	-	-	388	-	-	-
2026-27 Program	388	-	-	-	388	-	-
2027-28 Program	388	-	-	-	-	388	-
2028-29 Program	388	-	-	-	-	-	388
Licensing and Compliance System Replacement	14,613	-	-	8,301	6,312	-	-
Total Cost of Asset Investment Program	26,986	9,936	9,430	9,574	6,700	388	388
FUNDED BY							
Capital Appropriation			400	-	-	-	-
Holding Account			330	388	388	388	388
Internal Funds and Balances			1,506	-	-	-	-
Major Treasurer's Special Purpose Account(s) Digital Capability Fund			7,194	9,186	6,312	-	-
Total Funding			9,430	9,574	6,700	388	388

Financial Statements

As a result of the Public Sector Reform changes, the financial data reflects the reshaping of the current Department of Energy, Mines, Industry Regulation and Safety to the Department of Local Government, Industry Regulation and Safety 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 increased \$11.7 million between the 2024-25 Budget and the 2024-25 Estimated Actual and \$14.8 million from the 2024-25 Estimated Actual to the 2025-26 Budget Year. This is mainly due to the provision of corporate services to Energy and Economic Diversification, and Mines, Petroleum and Exploration, for an estimated six-month period and additional funding for the Office of the Local Government Inspector, public sector wages policy, Resourcing Occupational Licencing Operations, Residential Tenancies Act Commissioner Determinations Stage 2 and Piping Industry Response.
2. Grants and Subsidies increased \$79.8 million between the 2024-25 Budget and the 2024-25 Estimated Actual and \$51 million from the 2024-25 Estimated Actual to the 2025-26 Budget Year. This is mainly due to transfer of the Racing Bets Levy Special Purpose Account to the Department from the Gaming and Wagering Commission.
3. Other expenses increased \$4.6 million from the 2024-25 Estimated Actual to the 2025-26 Budget Year due to the provision of corporate services by Creative Industries, Tourism and Sport as part of the transition arrangements for a six-month period.

Income

4. Other revenue increased \$71 million from the 2024-25 Budget to the 2024-25 Estimated Actual and \$49.3 million from the 2024-25 Estimated Actual to the 2025-26 Budget Year. This is mainly due to the transfer of the Racing Bets Levy and increased revenue received for the Real Estate and Settlement Agent Special Purpose Accounts.
5. Service appropriations decreased \$24.9 million from the 2024-25 Estimated Actual to the 2025-26 Budget Year mainly due to one-off funding in 2024-25 for the Vacant Properties Incentive Scheme, Off-Road Vehicles and Streamline Licensing Services.
6. Income from Government - other revenues increased \$20.9 million from the 2024-25 Estimated Actual to the 2025-26 Budget Year mainly due to the provision of corporate services to Energy and Economic Diversification, and Mines, Petroleum and Exploration for an estimated six-month period.

Statement of Financial Position

7. Restricted cash increased \$71.7 million from the 2024-25 Budget to the 2024-25 Estimated Actual mainly due to increased income for the Real Estate and Settlement Agent and Mines Safety Special Purpose Accounts.

Statement of Cashflows

8. Net movement in cash balances reflect transfers between agencies as part of the Public Sector Reform. Movements in cashflows are explained in Notes 1 to 7 above.

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)	177,627	202,279	214,023	228,871	215,398	218,544	222,932
Grants and subsidies ^(c)	14,301	20,132	99,917	150,898	139,750	139,017	147,417
Supplies and services	50,546	53,982	49,309	46,890	27,429	23,479	24,454
Accommodation	17,016	19,372	19,644	20,379	19,564	19,624	19,642
Depreciation and amortisation	1,018	1,490	1,635	1,635	1,699	1,704	1,703
Finance and interest costs	50	207	261	321	296	256	220
Other expenses	26,455	11,021	11,190	15,817	10,676	10,811	11,427
TOTAL COST OF SERVICES	287,013	308,483	395,979	464,811	414,812	413,435	427,795
Income							
Sale of goods and services	162	5,755	5,073	4,942	4,942	4,942	4,942
Mines Safety and Inspection Levy	46,911	34,000	34,000	34,000	34,000	34,000	34,000
Grants and subsidies	333	520	718	719	723	520	520
Other revenue	130,648	97,157	168,135	217,423	224,031	226,516	228,406
Total Income	178,054	137,432	207,926	257,084	263,696	265,978	267,868
NET COST OF SERVICES	108,959	171,051	188,053	207,727	151,116	147,457	159,927
INCOME FROM GOVERNMENT							
Service appropriations	122,539	136,363	135,463	110,543	98,771	98,289	98,815
Resources received free of charge	3,303	2,308	2,708	2,719	2,729	2,740	2,751
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	129	142	1,538	4,463	3,425	4,002	13,912
Other revenues	22,628	28,833	40,846	61,749	37,798	38,330	39,454
TOTAL INCOME FROM GOVERNMENT	148,599	167,646	180,555	179,474	142,723	143,361	154,932
SURPLUS/(DEFICIENCY) FOR THE PERIOD	39,640	(3,405)	(7,498)	(28,253)	(8,393)	(4,096)	(4,995)

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of Energy, Mines, Industry Regulation and Safety, and Local Government, Sport and Cultural Industries.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 1,463, 1,521 and 1,532 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
Activate Perth	250	250	250	250	-	-	-
Asbestos Disease Society	107	150	150	150	150	150	150
Australian Building Codes Board	519	650	650	650	650	650	650
Circle Green Community Legal	430	430	430	430	430	430	430
Community Facilities and Infrastructure							
Commitments - Local Government	-	-	-	9,162	2,000	1,500	-
Ellenbrook Community Hub	350	1,940	-	1,590	-	-	-
Gaming and Community Trust	-	-	151	258	258	258	258
Guide Dogs WA Breeding Training Program	-	-	-	1,250	1,250	1,250	1,250
Initiatives Enhancing Consumer Rights	323	68	68	68	68	68	68
Kalgoorlie Race Round	-	-	500	500	500	-	-
Mental Awareness Respect and Safety							
Program	3,401	336	3,533	384	-	-	-
Mental Health and Suicide Prevention							
Program Support Fund	-	-	-	861	853	843	833
Mental Health Prevention in the Workplace	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Off-Road Vehicle Grants	-	-	4,800	-	-	-	-
Other Grants	233	100	100	100	100	100	100
Other Local Government Grants	854	2,350	4,323	450	400	400	400
Property Industry Grants	4,015	6,470	6,470	6,470	6,470	6,470	6,470
Racing Bets Levy Special Purpose Account	-	-	71,079	121,850	121,850	121,850	121,850
Regional Racing Fund	-	-	-	4,321	3,283	3,860	13,770
Safe Farms WA	123	140	140	140	140	140	140
Safety Research Resources Sector	41	48	48	48	48	48	48
Short-Term Rental Accommodation Incentive							
Scheme	2,355	900	1,724	666	-	-	-
Vacant Property Rental Incentive Scheme	-	5,000	4,201	-	-	-	-
WA Builders Support Program	-	-	-	300	300	-	-
Work Health and Safety Act 2020 -							
Stakeholder Engagement	300	300	300	-	-	-	-
TOTAL (a)	14,301	20,132	99,917	150,898	139,750	139,017	147,417

(a) The increase from the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to the transfer of Racing Bets Levy Special Purpose Account from the Gaming and Wagering Commission, part way through the year. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget (51%) is mainly due to the administration of the Racing Bets Levy Special Purpose Account for the full year.

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.....	5,622	5,199	14,499	11,057	13,318	17,213	21,405
Restricted cash.....	268,816	165,147	236,819	205,032	195,822	194,897	182,166
Holding Account receivables	331	328	330	329	328	327	326
Receivables	16,416	11,535	16,431	16,083	16,257	9,820	12,994
Other.....	6,923	10,295	6,923	5,758	5,758	5,758	5,758
Total current assets.....	298,108	192,504	275,002	238,259	231,483	228,015	222,649
NON-CURRENT ASSETS							
Holding Account receivables	14,548	14,589	14,889	13,284	14,321	15,364	16,405
Property, plant and equipment.....	61,217	60,035	61,774	61,423	61,037	60,628	60,358
Receivables	5,239	3,455	6,182	5,196	5,196	5,196	5,196
Intangibles	1,710	4,420	10,600	19,576	25,678	25,468	25,258
Other.....	411	338	338	-	-	-	-
Total non-current assets.....	83,125	82,837	93,783	99,479	106,232	106,656	107,217
TOTAL ASSETS	381,233	275,341	368,785	337,738	337,715	334,671	329,866
CURRENT LIABILITIES							
Employee provisions.....	38,201	39,853	39,898	29,748	29,527	29,306	29,077
Payables.....	10,870	9,232	10,993	9,185	9,265	9,334	9,418
Borrowings and leases	2,865	5,222	3,110	3,142	3,117	3,146	3,046
Other.....	37,632	29,831	37,634	36,804	36,804	36,804	36,804
Total current liabilities.....	89,568	84,138	91,635	78,879	78,713	78,590	78,345
NON-CURRENT LIABILITIES							
Employee provisions.....	6,275	6,342	6,366	5,216	5,304	5,393	5,481
Borrowings and leases	1,916	1,282	2,363	2,183	1,801	1,487	1,222
Other.....	3,177	4,366	3,177	3,177	3,177	3,177	3,177
Total non-current liabilities.....	11,368	11,990	11,906	10,576	10,282	10,057	9,880
TOTAL LIABILITIES	100,936	96,128	103,541	89,455	88,995	88,647	88,225
EQUITY							
Contributed equity.....	183,990	145,645	104,857	231,934	240,865	242,354	242,988
Accumulated surplus/(deficit).....	51,778	(11,173)	115,689	(28,253)	(36,646)	(40,742)	(45,737)
Reserves	44,529	44,741	44,763	44,523	44,653	44,653	44,673
Other.....	-	-	(65)	79	(152)	(241)	(283)
Total equity	280,297	179,213	265,244	248,283	248,720	246,024	241,641
TOTAL LIABILITIES AND EQUITY	381,233	275,341	368,785	337,738	337,715	334,671	329,866

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of Energy, Mines, Industry Regulation and Safety, and Local Government, Sport and Cultural Industries.

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	120,450	135,734	136,741	109,707	97,347	96,859	97,387
Capital appropriation.....	926	1,325	4,256	3,085	1,098	1,136	1,159
Holding Account drawdowns	331	331	330	388	388	388	388
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	-	-	-	1,098	1,033	1,013	135
Digital Capability Fund	3,820	8,770	12,428	16,334	7,460	-	-
Royalties for Regions Fund							
Regional Community Services Fund	129	142	1,538	4,463	3,425	4,002	13,912
Other.....	22,015	23,420	41,012	66,144	46,730	47,262	48,547
Net cash provided by Government	147,671	169,722	196,305	201,219	157,481	150,660	161,528
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(176,952)	(201,816)	(213,508)	(229,118)	(215,529)	(213,674)	(218,408)
Grants and subsidies	(14,301)	(20,084)	(103,595)	(150,898)	(139,750)	(139,017)	(147,417)
Supplies and services	(44,747)	(66,954)	(61,621)	(58,658)	(21,025)	(15,986)	(27,868)
Accommodation	(19,714)	(19,374)	(19,638)	(20,381)	(19,566)	(19,626)	(19,643)
GST payments	(7,813)	(3,854)	(504)	(3,480)	(2,332)	(1,785)	(2,689)
Finance and interest costs	(50)	(207)	(261)	(285)	(264)	(228)	(196)
Other payments	(32,130)	(11,409)	(11,560)	(16,114)	(11,333)	(11,904)	(12,951)
Receipts ^(b)							
Grants and subsidies	333	520	718	719	723	520	520
Sale of goods and services	164	6,333	5,651	5,520	5,520	5,520	5,520
GST receipts	1,397	503	504	3,480	2,332	1,785	2,689
Mines Safety and Inspection Levy	44,328	34,000	34,000	34,000	34,000	34,000	34,000
Other receipts	140,275	96,949	157,911	208,326	210,569	214,205	217,899
Net cash from operating activities	(109,210)	(185,393)	(211,903)	(226,889)	(156,655)	(146,190)	(168,544)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(3,155)	(7,984)	(9,430)	(9,574)	(6,700)	(388)	(388)
Net cash from investing activities	(3,155)	(7,984)	(9,430)	(9,574)	(6,700)	(388)	(388)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(2,976)	(924)	(1,033)	(1,032)	(1,075)	(1,112)	(1,135)
Other payments	(898)	-	-	-	-	-	-
Net cash from financing activities	(3,874)	(924)	(1,033)	(1,032)	(1,075)	(1,112)	(1,135)
NET INCREASE/(DECREASE) IN CASH HELD.....	31,432	(24,579)	(26,061)	(36,276)	(6,949)	2,970	(8,539)
Cash assets at the beginning of the reporting period	243,006	194,925	274,438	251,318	216,089	209,140	212,110
Net cash transferred to/from other agencies	-	-	2,941	1,047	-	-	-
Cash assets at the end of the reporting period	274,438	170,346	251,318	216,089	209,140	212,110	203,571

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of Energy, Mines, Industry Regulation and Safety, and Local Government, Sport and Cultural Industries.

(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 agency. 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							
Gaming Community Trust.....	-	-	151	258	258	258	258
Licenses and Other Regulatory Fees -							
Industry Regulation and Safety.....	84,837	42,259	38,512	43,731	44,769	46,517	48,292
Liquor Fees Revenue	7,754	8,038	8,038	8,421	8,659	8,920	9,189
Office of the Independent Monitor.....	5,315	4,718	9,277	-	-	-	-
Other Fees and Fines	112	2,012	117	1,993	1,993	1,991	1,991
Racing Bets Levy ^(b)	-	-	71,079	121,850	121,850	121,850	121,850
Regulatory Fees and Fines - Industry							
Regulation and Safety	39,708	39,217	35,741	40,584	41,548	43,171	44,816
Grants and Subsidies							
Grants and Subsidies	179	379	577	578	582	379	379
Provision of Services to the Commonwealth....	154	141	141	141	141	141	141
Sale of Goods and Services							
Provision of Services to the Racing and							
Gaming Industries.....	4,832	5,329	12,904	13,210	13,850	13,848	13,848
Sale of Goods and Services	31	873	873	873	873	873	873
GST Receipts							
GST Receipts	1,397	503	504	3,480	2,332	1,785	2,689
Other Receipts							
Other Industry Receipts	2,400	595	592	927	927	927	927
Other Receipts.....	282	110	51	51	54	59	64
TOTAL	147,001	104,174	178,557	236,097	237,836	240,719	245,317

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

(b) The increase from the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to the transfer of Racing Bets Levy Special Purpose Account from the Gaming and Wagering Commission, part way through the year. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget (71%) is mainly due to the administration of the Racing Bets Levy Special Purpose Account for the full year.

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							
Casino Tax.....	59,394	54,000	54,000	54,000	54,000	54,000	54,000
Commonwealth Grants							
Indian Ocean Territories.....	224	-	-	-	-	-	-
Fines							
Regulatory Fines.....	163	254	254	254	254	254	254
Other							
Appropriations ^(a)	56,205	78,376	123,205	49,715	48,901	50,001	65,001
Home Indemnity Insurance (HII).....	26,404	31,245	34,315	35,051	37,411	35,001	35,001
Rental Accommodation Account (RAA)	18,290	16,092	16,092	18,063	19,703	21,431	21,431
TOTAL ADMINISTERED INCOME	160,680	179,967	227,866	157,083	160,269	160,687	175,687
EXPENSES							
Grants to Charitable and Other Public Bodies							
Grants to Individuals Problem Gambling.....	500	500	500	500	500	500	500
Subsidies and Concessions							
Subsidies to Gambling and Betting Agencies and Bookmakers.....	65,338	59,885	69,672	47,494	48,010	49,110	49,110
Other							
HII	96,457	31,685	73,252	35,903	38,187	27,364	27,364
Other Administered Expenses	678	-	6	7	9	9	9
Perth Piping Industry Response.....	-	-	30,000	-	-	-	-
RAA	15,544	14,961	21,989	22,255	21,883	22,297	22,663
Receipts Paid into the Consolidated Account....	64,158	54,254	54,254	54,254	54,254	54,254	54,254
Regional Cemeteries Boards	159	204	240	314	382	382	382
WA Rent Relief Program.....	9,247	15,347	15,347	1,400	-	-	-
TOTAL ADMINISTERED EXPENSES	252,081	176,836	265,260	162,127	163,225	153,916	154,282

(a) The increase in appropriations for the 2024-25 Estimated Actual when compared to the 2024-25 Budget (57%) is mainly due to one-off increases for the Nicheliving Agreement as part of the Home Indemnity Insurance, subsidies to Gambling and Betting Agencies and Bookmakers and the Perth Piping Industry Response.

Division 36 **Western Australian Sports Centre Trust**

Part 8 **Community Services**

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 82 Net amount appropriated to deliver services	112,142	111,907	117,662	122,276	123,167	123,959	126,460
Total appropriations provided to deliver services	112,142	111,907	117,662	122,276	123,167	123,959	126,460
CAPITAL							
Item 149 Capital Appropriation ^(a)	39,311	27,023	18,567	44,583	31,633	31,749	26,841
TOTAL APPROPRIATIONS	151,453	138,930	136,229	166,859	154,800	155,708	153,301
EXPENSES							
Total Cost of Services	324,304	313,986	325,906	335,028	340,140	342,962	344,971
Net Cost of Services ^(b)	102,543	117,705	123,560	128,137	126,503	127,263	126,611
CASH ASSETS ^(c)	116,490	124,936	95,358	91,077	90,595	90,213	90,213

(a) Additional Capital Appropriation is provided to fund loan repayments and is not reflected in the Asset Investment Program.

(b) Represents Total Cost of Services (expenses) less retained revenues applied to Western Australian Sports Centre Trust's (VenuesWest'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 VenuesWest'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					
Major Event Funding ^(a)	-	-	-	-	-
Ongoing Initiatives					
Arena Joondalup Pool Closure and Replacement	-	(417)	-	-	-
Herb Graham Recreation Centre ^(b)	(220)	(130)	(130)	(130)	(130)
Other					
2025-26 Tariffs, Fees and Charges	-	(270)	(277)	(284)	(291)
Energy Costs	-	948	967	991	1,016
Public Sector Wages Policy	1,109	1,730	2,192	2,248	2,248
RAC Arena Operator Forecast	6,457	6,973	7,342	7,858	8,596
Western Australian Public Sector Learning Initiative	-	19	35	40	43

(a) Amounts are not disclosed due to the confidential nature of the commercial agreement.

(b) Funding transferred to Creative Industries, Tourism and Sport.

Significant Initiatives

Arena Joondalup

1. The closure and replacement of the 50 metre pool at Arena Joondalup has reduced staffing and maintenance costs as well as revenue. The new 50 metre pool is expected to be completed by mid-2026.

RAC Arena Operator Forecast

2. Forecast operating expenditure at RAC Arena is expected to increase over the forward estimates period, reflecting the latest estimates of the cost and number of events to be held at this venue. Revenue estimates from RAC Arena have also been revised over the same period, more than offsetting the impact of higher operating costs. Attracting and hosting additional event activity at RAC Arena is aligned with the Government's goal to develop thriving arts, culture and sporting scenes.

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 VenuesWest'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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Sustainable, accessible and profitable state assets delivering sport, recreation and entertainment opportunities for Western Australians.	<ol style="list-style-type: none"> 1. Deliver Training and Competition Facilities for High Performance Sport 2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences

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. Deliver Training and Competition Facilities for High Performance Sport	207,130	211,959	216,344	222,933	226,498	227,912	228,412
2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences	117,174	102,027	109,562	112,095	113,642	115,050	116,559
Total Cost of Services	324,304	313,986	325,906	335,028	340,140	342,962	344,971

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Sustainable, accessible and profitable state assets delivering sport, recreation and entertainment opportunities for Western Australians:					
Percentage of targeted sports where venues meet international competition standards	100%	94%	94%	94%	
High performance sport user satisfaction	84%	90%	90%	90%	
Level of patronage	6.3 million	6.5 million	6.5 million	6.5 million	
Customer satisfaction	89%	92%	92%	92%	

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

Services and Key Efficiency Indicators**1. Deliver Training and Competition Facilities for High Performance Sport**

Manage and maintain facilities of an international level for elite sport programs.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	207,130	211,959	216,344	222,933	
Less Income	141,365	129,008	131,340	133,718	
Net Cost of Service	65,765	82,951	85,004	89,215	
Employees (Full-Time Equivalents)	329	337	332	334	
Efficiency Indicator					
The subsidy VenuesWest provide to high performance sport and training competition ^(a)	62%	60%	60%	59%	

(a) The calculation of the subsidy VenuesWest provides to high performance sport and training competition excludes depreciation costs from the Total Cost of Service to align with the basis on which service appropriation funding is provided.

2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences

Manage and maintain facilities to provide for community, sporting and entertainment services, programs and events.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	117,174	102,027	109,562	112,095	
Less Income	80,396	67,273	71,006	73,173	1
Net Cost of Service	36,778	34,754	38,556	38,922	
Employees (Full-Time Equivalents)	342	372	349	351	2
Efficiency Indicator					
Commercial Expense Ratio ^(a)	91%	84%	83%	82%	3

(a) The commercial revenue achieved as a percentage of total operating expenses for the year (across all services and venues).

Explanation of Significant Movements

(Notes)

1. The 2023-24 Actual is higher compared to the 2024-25 Estimated Actual and 2025-26 Budget Target largely due to the higher number of high-profile events hosted at Optus Stadium in 2023-24, including two Coldplay concerts that attracted 130,000 concert goers, resulting in record patron attendance.
2. Full-time equivalents are lower for the 2024-25 Estimated Actual compared to the 2024-25 Budget as a result of updated event scheduling.
3. The 2023-24 Actual reflects increased revenue from a higher number of high-profile events held at Optus Stadium. The 2025-26 Budget Target reflects a ratio more in line with historical outcomes.

Asset Investment Program

1. The Asset Investment Program for 2025-26 includes the following material expenditure:
 - 1.1. \$17.8 million to enable maintenance and replacement of building, infrastructure, plant and equipment assets in accordance with VenuesWest's asset maintenance plan;
 - 1.2. \$14.6 million towards Optus Stadium capital works to satisfy contractually obligated replacement of stadium assets and approved operator expenditure;
 - 1.3. \$8.8 million to improve facilities at Sam Kerr Football Centre, including two additional community pitches;
 - 1.4. \$7.5 million on the replacement of the Arena Joondalup Competition Pool and associated works; and
 - 1.5. \$4.3 million on the replacement of ageing electrical infrastructure, including switchboards and cabling at Perth High Performance Centre, Arena Joondalup, Speed Dome and Perth Motorplex.

Election Commitments

2. Funding of \$9.8 million has also been provided over the forward estimates period for the following election commitments:
 - 2.1. As part of the Motorsport Package, \$7.8 million has been committed to deliver a new Winged Outlaw Kart track, and LED lighting and clubroom upgrades at the Kwinana Motorplex; and
 - 2.2. The Government has approved \$2 million to upgrade basketball facilities at Arena Joondalup, including new retractable grandstand seating and additional scoreboards.

	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							
Arena Joondalup Competition Pool Replacement and Associated Works	13,148	5,632	5,186	7,516	-	-	-
Buildings Condition Audit.....	14,139	2,479	912	2,915	2,915	2,915	2,915
Capital Upgrades and Maintenance 2024-25 Program.....	10,288	8,451	7,754	1,837	-	-	-
Handrail, Barrier and Access Upgrades	1,344	744	744	600	-	-	-
HBF Park - Stadium Modifications to Host 2023 FIFA Women's World Cup.....	42,384	41,384	527	1,000	-	-	-
Optus Stadium - Capital Works	58,246	21,078	8,687	14,602	7,522	7,522	7,522
Perth High Performance Centre - Geothermal Bore Improvement	3,721	2,450	2,450	1,271	-	-	-
RAC Arena Underground Carpark Works.....	2,926	2,278	2,117	648	-	-	-
Security Infrastructure Upgrades	13,815	13,661	4,762	154	-	-	-
WA Rugby Centre - Gender Equity Amenities Upgrade.....	996	721	721	275	-	-	-
Western Australian Athletics Stadium	7,539	5,761	926	1,778	-	-	-
COMPLETED WORKS							
Capital Upgrades and Maintenance 2022-23 Program.....	7,058	7,058	1,194	-	-	-	-
2023-24 Program.....	14,061	14,061	6,820	-	-	-	-
RAC Arena Scoreboard (Screen)	5,000	5,000	4,660	-	-	-	-
NEW WORKS							
Election Commitments							
Arena Joondalup - Basketball Facility Upgrades.....	2,000	-	-	-	2,000	-	-
Perth Motorplex	7,750	-	-	-	2,750	5,000	-
Other New Works							
Capital Upgrades and Maintenance 2025-26 Program.....	10,110	-	-	10,110	-	-	-
2026-27 Program.....	10,110	-	-	-	10,110	-	-
2027-28 Program.....	10,110	-	-	-	-	10,110	-
2028-29 Program.....	10,110	-	-	-	-	-	10,110
Electrical Infrastructure Upgrades	6,499	-	-	4,313	1,506	680	-
Sam Kerr Football Centre - Community Pitches 3 and 4....	8,764	-	-	8,764	-	-	-
Total Cost of Asset Investment Program	260,118	130,758	47,460	55,783	26,803	26,227	20,547
FUNDED BY							
Capital Appropriation.....			7,676	33,579	19,188	18,612	12,932
Holding Account			17,719	7,989	7,615	7,615	7,615
Internal Funds and Balances.....			18,274	10,300	382	382	-
Major Treasurer's Special Purpose Account(s) Asset Maintenance Fund.....			3,211	2,519	-	-	-
Other ^(a)			580	1,396	(382)	(382)	-
Total Funding.....			47,460	55,783	26,803	26,227	20,547

(a) Other reflects adjustments to the Perry Lakes Maintenance Special Purpose Account drawdown profile and reclassification of capital works expenditure.

Financial Statements

Income Statement

Expenses

1. Finance and interest costs to repay Optus Stadium debt reflect interest rate forecasts provided by the Western Australian Treasury Corporation, with peak rates occurring in 2023-24 and a progressive reduction expected over the longer term.
2. The supplies and services cost increase in the 2025-26 Budget Year, compared to the 2024-25 Budget reflects the Optus Stadium venue maintenance costs expected in 2025-26 in line with contractual obligations.

Statement of Cashflows

3. The higher level of capital appropriation in the 2025-26 Budget Year, compared to the 2024-25 Estimated Actual, largely reflects higher contractual maintenance costs at Optus Stadium, general capital upgrades and maintenance works across a number of venues, and the electrical infrastructure upgrades approved in the 2025-26 Budget. Drawdowns from the Holding Account are higher in the 2024-25 Budget and 2024-25 Estimated Actual compared to the 2025-26 Budget Year due to the replacement of the Arena Joondalup competition pool project.

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)	75,598	68,983	74,627	77,611	80,264	82,254	84,536
Grants and subsidies ^(c)	92	-	-	-	-	-	-
Supplies and services	98,204	103,139	104,609	111,178	113,153	115,017	115,301
Accommodation	19,165	17,202	17,620	18,844	19,138	19,272	19,338
Depreciation and amortisation	82,147	78,038	81,989	81,989	81,946	81,946	81,946
Finance and interest costs	28,889	27,632	27,632	25,592	24,395	23,663	22,544
Other expenses	20,209	18,992	19,429	19,814	21,244	20,810	21,306
TOTAL COST OF SERVICES	324,304	313,986	325,906	335,028	340,140	342,962	344,971
Income							
Sale of goods and services	173,238	151,842	156,250	159,622	164,360	166,189	168,611
Grants and subsidies	51	-	-	-	-	-	-
Other revenue	48,472	44,439	46,096	47,269	49,277	49,510	49,749
Total Income	221,761	196,281	202,346	206,891	213,637	215,699	218,360
NET COST OF SERVICES	102,543	117,705	123,560	128,137	126,503	127,263	126,611
INCOME FROM GOVERNMENT							
Service appropriations	112,142	111,907	117,662	122,276	123,167	123,959	126,460
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	1,583	8,350	5,831	5,205	2,753	2,822	-
Other revenues	28	2,788	1,010	1,826	150	151	151
TOTAL INCOME FROM GOVERNMENT	113,753	123,045	124,503	129,307	126,070	126,932	126,611
SURPLUS/(DEFICIENCY) FOR THE PERIOD	11,210	5,340	943	1,170	(433)	(331)	-

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 671, 681 and 685 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			
Brand Ambassador - Sponsorship and							
Donations	38	-	-	-	-	-	-
Events Sponsorships and Promotion Support	54	-	-	-	-	-	-
TOTAL	92	-	-	-	-	-	-

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.....	115,581	123,951	94,449	90,168	89,686	89,304	89,304
Restricted cash.....	909	985	909	909	909	909	909
Holding Account receivables	17,225	18,801	30,244	33,533	33,533	27,204	27,204
Receivables	14,219	15,459	14,219	14,219	14,219	14,219	14,219
Other.....	9,563	8,591	9,563	9,563	9,563	9,563	9,563
Total current assets.....	157,497	167,787	149,384	148,392	147,910	141,199	141,199
NON-CURRENT ASSETS							
Holding Account receivables	534,904	594,108	585,466	655,488	729,763	810,367	884,642
Property, plant and equipment.....	2,318,064	2,067,172	2,284,090	2,258,518	2,203,500	2,147,852	2,086,509
Intangibles	417	150	417	417	417	417	417
Total non-current assets.....	2,853,385	2,661,430	2,869,973	2,914,423	2,933,680	2,958,636	2,971,568
TOTAL ASSETS	3,010,882	2,829,217	3,019,357	3,062,815	3,081,590	3,099,835	3,112,767
CURRENT LIABILITIES							
Employee provisions.....	8,960	8,934	8,960	8,960	8,960	8,960	8,960
Payables.....	15,469	11,893	15,469	15,469	15,469	15,469	15,469
Borrowings and leases	11,068	11,793	11,778	11,772	11,779	11,775	11,775
Other.....	52,957	101,639	52,957	52,957	52,957	52,957	52,957
Total current liabilities.....	88,454	134,259	89,164	89,158	89,165	89,161	89,161
NON-CURRENT LIABILITIES							
Employee provisions.....	1,806	1,309	1,806	1,806	1,806	1,806	1,806
Borrowings and leases	317,046	305,299	305,301	294,186	281,754	268,585	254,676
Total non-current liabilities.....	318,852	306,608	307,107	295,992	283,560	270,391	256,482
TOTAL LIABILITIES	407,306	440,867	396,271	385,150	372,725	359,552	345,643
EQUITY							
Contributed equity.....	1,788,481	1,770,476	1,807,048	1,860,457	1,892,090	1,923,839	1,950,680
Accumulated surplus/(deficit).....	98,049	91,928	98,992	100,162	99,729	99,398	99,398
Reserves	717,046	525,946	717,046	717,046	717,046	717,046	717,046
Total equity	2,603,576	2,388,350	2,623,086	2,677,665	2,708,865	2,740,283	2,767,124
TOTAL LIABILITIES AND EQUITY	3,010,882	2,829,217	3,019,357	3,062,815	3,081,590	3,099,835	3,112,767

(a) Full audited financial statements are published in VenuesWest'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 GOVERNMENT							
Service appropriations	35,335	34,558	36,362	40,976	41,277	42,069	44,570
Capital appropriation.....	39,311	27,023	18,567	44,583	31,633	31,749	26,841
Holding Account drawdowns	6,238	17,719	17,719	7,989	7,615	7,615	7,615
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	1,583	8,350	5,831	5,205	2,753	2,822	-
Other.....	2,038	2,788	1,010	1,826	48	48	48
Net cash provided by Government	84,505	90,438	79,489	100,579	83,326	84,303	79,074
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(75,150)	(68,983)	(74,627)	(77,611)	(80,264)	(82,254)	(84,536)
Grants and subsidies	(92)	-	-	-	-	-	-
Supplies and services	(88,739)	(103,011)	(104,481)	(111,042)	(112,313)	(114,177)	(114,461)
Accommodation.....	(19,165)	(17,200)	(17,618)	(18,841)	(19,134)	(19,268)	(19,334)
GST payments.....	(26,936)	(1,460)	(1,460)	(1,460)	(1,460)	(1,460)	(1,460)
Finance and interest costs.....	(28,806)	(27,604)	(27,604)	(25,567)	(24,368)	(23,637)	(22,518)
Other payments	(26,846)	(19,838)	(20,275)	(20,618)	(22,118)	(21,684)	(22,180)
Receipts							
Grants and subsidies	51	-	-	-	-	-	-
Sale of goods and services.....	124,532	167,557	171,965	175,337	180,075	181,904	184,377
GST receipts.....	26,618	1,460	1,460	1,460	1,460	1,460	1,460
Other receipts	46,668	28,724	30,381	31,567	33,562	33,795	34,034
Net cash from operating activities	(67,865)	(40,355)	(42,259)	(46,775)	(44,560)	(45,321)	(44,618)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(29,595)	(47,508)	(47,460)	(55,783)	(26,803)	(26,227)	(20,547)
Net cash from investing activities	(29,595)	(47,508)	(47,460)	(55,783)	(26,803)	(26,227)	(20,547)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(9,465)	(10,902)	(10,902)	(11,066)	(12,445)	(13,137)	(13,909)
Net cash from financing activities	(9,465)	(10,902)	(10,902)	(11,066)	(12,445)	(13,137)	(13,909)
NET INCREASE/(DECREASE) IN CASH HELD.....	(22,420)	(8,327)	(21,132)	(13,045)	(482)	(382)	-
Cash assets at the beginning of the reporting period	138,910	133,263	116,490	95,358	91,077	90,595	90,213
Net cash transferred to/from other agencies ^(b)	-	-	-	8,764	-	-	-
Cash assets at the end of the reporting period	116,490	124,936	95,358	91,077	90,595	90,213	90,213

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

(b) Reflects funding transferred from Creative Industries, Tourism and Sport to construct two new community pitches and other infrastructure upgrades at the Sam Kerr Football Centre.

Western Australian Institute of Sport

Part 8 Community Services

Asset Investment Program

1. The Asset Investment Program includes the replacement of capital-intensive sporting equipment, sport science technology and hardware, and office equipment, assisting the Institute in its role to provide opportunities for talented Western Australian athletes to achieve excellence in elite sport.

	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	143	143	143	-	-	-	-
NEW WORKS							
Asset Replacement							
2025-26 Program.....	143	-	-	143	-	-	-
2026-27 Program.....	143	-	-	-	143	-	-
2027-28 Program.....	143	-	-	-	-	143	-
2028-29 Program.....	143	-	-	-	-	-	143
Total Cost of Asset Investment Program	715	143	143	143	143	143	143
FUNDED BY							
Internal Funds and Balances.....			143	143	143	143	143
Total Funding.....			143	143	143	143	143

Lotteries Commission

Part 8 Community Services

Asset Investment Program

1. Over the forward estimates period, Lotterywest will invest:
 - 1.1. \$4.5 million to maintain and replace core ICT systems and environments;
 - 1.2. \$2 million to maintain and enhance gaming products and services;
 - 1.3. \$1.1 million for business system upgrades, including records management, network services and enterprise architecture;
 - 1.4. \$1 million to maintain and renew plant and equipment; and
 - 1.5. an undisclosed amount (due to ongoing commercial-in-confidence negotiations) to undertake a major overhaul of the existing gaming and support systems, primarily updating technologies that underpin core gaming systems, including enhancements to online capabilities and in-store technology.

	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							
Business System Program	3,938	2,878	1,726	560	500	-	-
Gaming System Program	4,728	2,728	500	500	500	500	500
ICT Infrastructure Programs	13,825	9,361	2,614	1,853	719	1,172	720
Plant and Equipment Program	2,185	1,185	250	250	250	250	250
NEW WORKS							
Gaming System Renewal ^(a)	-	-	-	-	-	-	-
Total Cost of Asset Investment Program	24,676	16,152	5,090	3,163	1,969	1,922	1,470
FUNDED BY							
Internal Funds and Balances			5,090	3,163	1,969	1,922	1,470
Total Funding			5,090	3,163	1,969	1,922	1,470

(a) Commercial-in-confidence.

Metropolitan Cemeteries Board

Part 8 Community Services

Asset Investment Program

1. The Board's Asset Investment Program (AIP) totals \$45.7 million over the forward estimates period, which will support quality cemetery services to meet the diverse needs of the Perth metropolitan community and ensure a financially sustainable metropolitan cemetery system.
2. In 2025-26, \$10.4 million will be invested on key projects including, cemetery infrastructure for burial and memorial services, community hub building works and ICT infrastructure upgrades that are aimed at strengthening cemetery information and telecommunications capabilities.
3. Over the forward estimates period, the AIP provides for the replacement of buildings and infrastructure, the introduction of new ICT programs and other cemetery capital works programs. These programs support the delivery of improved access to the State's metropolitan cemetery assets, benefiting the community, industry and Government.

	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 and Infrastructure - 2024-25 Program.....	10,810	10,810	10,810	-	-	-	-
Burials, Entombments and Memorials - 2024-25 Program....	1,185	1,185	1,185	-	-	-	-
Fleet, Plant and Equipment - 2024-25 Program	1,283	1,283	1,283	-	-	-	-
NEW WORKS							
Building and Infrastructure							
2025-26 Program.....	5,635	-	-	5,635	-	-	-
2026-27 Program.....	5,930	-	-	-	5,930	-	-
2027-28 Program.....	6,805	-	-	-	-	6,805	-
2028-29 Program.....	11,507	-	-	-	-	-	11,507
Burials, Entombments and Memorials							
2025-26 Program.....	2,100	-	-	2,100	-	-	-
2026-27 Program.....	465	-	-	-	465	-	-
2027-28 Program.....	920	-	-	-	-	920	-
2028-29 Program.....	815	-	-	-	-	-	815
Cremators							
2025-26 Program.....	500	-	-	500	-	-	-
2026-27 Program.....	765	-	-	-	765	-	-
2027-28 Program.....	1,340	-	-	-	-	1,340	-
2028-29 Program.....	240	-	-	-	-	-	240
Fleet, Plant and Equipment							
2025-26 Program.....	2,130	-	-	2,130	-	-	-
2026-27 Program.....	3,545	-	-	-	3,545	-	-
2027-28 Program.....	2,025	-	-	-	-	2,025	-
2028-29 Program.....	1,015	-	-	-	-	-	1,015
Total Cost of Asset Investment Program	59,015	13,278	13,278	10,365	10,705	11,090	13,577
FUNDED BY							
Internal Funds and Balances.....			13,278	10,365	10,705	11,090	13,577
Total Funding.....			13,278	10,365	10,705	11,090	13,577

Part 9

Transport and Major Infrastructure

Introduction

The Transport and Major Infrastructure portfolio facilitates an accessible, reliable and safe transport system, across all modes of transport including road, rail, bus, ferry, shipping, marine and active transport; ensures an integrated transport network that supports economic and regional development through a focus on long-term planning and investment in infrastructure for the State's future; plans and delivers government infrastructure projects; and builds, maintains and manages the State's social housing.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Transport and Major Infrastructure		
– Total Cost of Services.....	826,648	1,012,069
– Asset Investment Program	103,953	179,934
Commissioner of Main Roads		
– Total Cost of Services.....	2,376,213	2,433,267
– Asset Investment Program	2,287,100	1,864,964
Public Transport Authority of Western Australia		
– Total Cost of Services.....	2,441,461	2,552,193
– Asset Investment Program	3,285,783	1,997,985
Provision for METRONET Projects Under Development		
– Asset Investment Program	-	-
Housing and Works		
– Total Cost of Services.....	3,014,034	3,434,402
– Asset Investment Program	963,354	854,030
Infrastructure WA		
– Total Cost of Services.....	7,091	6,741
Fremantle Port Authority		
– Asset Investment Program	94,884	106,719

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Kimberley Ports Authority		
– Asset Investment Program	17,422	19,705
Mid West Ports Authority		
– Asset Investment Program	38,134	89,441
Pilbara Ports Authority		
– Asset Investment Program	603,219	480,147
Southern Ports Authority		
– Asset Investment Program	66,960	48,219

Ministerial Responsibilities

Minister	Agency	Services
Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley Minister for Child Protection; Prevention of Family and Domestic Violence; Peel; Minister Assisting the Minister for Transport	Transport and Major Infrastructure	1. Strategic Infrastructure Policy and Integrated Planning 2. Driver and Vehicle Services 3. Maritime 4. On-demand Transport
Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation Minister for Child Protection; Prevention of Family and Domestic Violence; Peel; Minister Assisting the Minister for Transport	Commissioner of Main Roads	1. Infrastructure for State Development 2. Road Network Maintenance 3. Road Safety 4. Infrastructure for Community Access 5. Road System Management 6. Road Efficiency Improvements
	Public Transport Authority of Western Australia	1. Metropolitan and Regional Passenger Services 2. Country Passenger Rail and Road Coach Services 3. Regional School Bus Services 4. Rail Corridor and Residual Freight Issues Management
	METRONET Projects Under Development	n.a.
Minister for Planning and Lands; Housing and Works; Health Infrastructure Minister for Mines and Petroleum; Finance; Electoral Affairs; Goldfields-Esperance	Housing and Works	1. Development and Management of State Fleet Leasing and Disposal and Providing Facilitation Service for Agency Specific Contracts 2. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation 3. Corporate Support – Transitional Arrangements 4. Rental Housing 5. Government Regional Officer Housing 6. Housing Supply
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Infrastructure WA	1. Provision of Infrastructure Advice to Government 2. Assessment of Major Infrastructure Proposals
Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley	Fremantle Port Authority	n.a.
	Kimberley Ports Authority	n.a.
	Mid West Ports Authority	n.a.
	Pilbara Ports Authority	n.a.
	Southern Ports Authority	n.a.

Division 37 **Transport and Major Infrastructure**

Part 9 Transport and Major Infrastructure

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 83 Net amount appropriated to deliver services	151,496	120,147	157,718	156,554	100,483	100,067	104,629
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,566	1,613	1,767	1,878	1,502	1,547	1,469
Total appropriations provided to deliver services	153,062	121,760	159,485	158,432	101,985	101,614	106,098
ADMINISTERED TRANSACTIONS							
Item 84 Western Australian Coastal Shipping Commission.....	100	100	100	100	100	100	100
CAPITAL							
Item 150 Capital Appropriation	27,635	46,757	40,177	114,700	142,547	72,699	62,111
TOTAL APPROPRIATIONS	180,797	168,617	199,762	273,232	244,632	174,413	168,309
EXPENSES							
Total Cost of Services	635,248	840,186	826,648	1,012,069	832,999	706,487	672,636
Net Cost of Services ^(a)	256,163	425,450	423,767	506,291	290,312	240,112	205,264
CASH ASSETS ^(b)	755,850	347,459	524,936	386,340	393,950	394,565	438,942

(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					
Albany Airport Upgrades	-	11,500	-	-	-
Hammond Park Catholic Primary School Children's Crossing	-	40	-	-	-
Hillarys Boat Harbour Upgrades.....	-	989	788	2,609	1,677
Increase to the Regional Pensioner Travel Card.....	-	6,154	6,339	6,529	6,725
Outdoor Adventure Package - Albany All Abilities Fishing Jetty.....	-	200	-	-	-
Supply Chain Resilience Fund	-	1,250	1,250	1,250	1,250
Tantabiddi Boating Facility	-	922	1,080	-	-
New Initiatives					
Bunbury Coastal Protection Structures Maintenance	-	800	-	-	-
Commonwealth Government Disaster Ready Fund					
Bunbury Surge Barrier Rock Protection Structure Repair.....	119	3,648	-	-	-
Characterisation of Coastal Sediment Cells along WA South Coast	-	250	-	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Fitzroy Crossing Airport Upgrade Planning	-	800	-	-	-
Identity and Access Management System Replacement.....	-	1,540	-	-	-
Kalgoorlie Service Centre Fit-Out.....	-	39	-	-	-
Port Hedland Spoilbank Marina	1,313	2,470	6,223	2,332	5,223
Transport Executive and Licensing Information System.....	-	877	-	-	-
Two Rocks Marina Infrastructure.....	-	99	103	-	-
Ongoing Initiatives					
Driving Access and Equity Program	5,059	1,214	-	-	-
Freight Rail Network - Commercial Options Analysis	1,202	7,956	-	-	-
Indian Ocean Territories Service Delivery Agreement.....	568	-	-	-	-
Infringement Processing.....	2,195	4,288	1,412	1,446	1,827
Inter-Regional Flight Network	1,750	1,750	-	-	-
Maritime Community Infrastructure	1,629	3,590	-	-	-
Passenger Transport Subsidy Scheme	6,826	-	-	-	-
QEI Medical Centre Access and Transport Planning	-	1,020	1,090	-	-
Regional Airfare Zone Cap	-	3,964	-	-	-
Service Level Agreements					
Insurance Commission of Western Australia	-	3,568	3,615	4,375	6,959
National Disability Insurance Scheme	-	125	128	131	153
Westport.....	(5,483)	12,497	31,174	5,979	2,075
Zero Emission Vehicle Rebate Scheme	9,463	-	-	-	-
Other					
2025-26 Tariffs, Fees and Charges.....	6,200	34,068	37,461	41,470	53,521
Government Regional Officer Housing	(80)	61	13	18	13
Leave Liability.....	800	800	800	-	-
Public Sector Wages Policy.....	5,823	3,928	4,188	5,133	7,183
Salaries and Allowances Tribunal	154	211	192	205	127

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 renaming the Department of Transport as the Department of Transport and Major Infrastructure and consolidating major infrastructure delivery functions to enhance efficiency and expertise of this function across government.
- The Government is establishing the Office of Major Infrastructure Delivery, which integrates major project responsibility from the Department of Finance; the Office of Major Health Infrastructure Delivery from the Department of Health; the Office of Major Transport Infrastructure Delivery from the Department of Transport, and the major capital works programs of Westport and METRONET. A stage two reform will be pursued through 2025-26 to fully integrate the projects managed by the former Department of Finance with the new Department.

Election Commitments

- The Government has committed to deliver a new, purpose-built tourism hub and boating facility at Tantabiddi in Exmouth, which will facilitate and improve visitation to the Ningaloo Reef, create regional jobs and help diversify the regional economy. The Department will spend \$3.6 million to progress planning for the new facility.
- To provide additional cost of living assistance to eligible pensioners in regional Western Australia, the Government will spend \$25.7 million over the forward estimates period to increase the value of the Regional Pensioner Travel Card by a further \$100 each year (from \$675 to \$775) from 2025-26.
- The Government will provide an additional \$11.5 million to the City of Albany for upgrades at Albany Airport, which will support growth of the tourism industry and local economy.
- To ensure that Western Australians have access to essential supplies after natural disasters, the Government is establishing a \$5 million Supply Chain Resilience Fund to support initiatives that help bolster supply chains and shipping capabilities and complement the Commonwealth Government's Australian Strategic Fleet pilot.

Westport

7. To facilitate detailed planning for the Westport program of works, which will relocate Western Australia's container port from Fremantle to Kwinana and upgrade the supporting road and rail freight networks, a further \$23.3 million will be spent on Westport Office operations. An additional \$17.4 million will be invested to implement a suite of strategic initiatives, in conjunction with industry, to ensure the procurement of sustainable materials from within Western Australia, improve supply chain efficiencies and support Aboriginal engagement.

Supporting Regional Communities

8. The Government is committed to continuing to ensure affordable airfares for regional residents' personal travel and provide cost of living support and improved access for regional communities across the State. An additional \$4 million will be spent through the Regional Airfare Zone Cap scheme and \$3.5 million of additional expenditure will further support the Inter-Regional Flight Network.
9. The Driving Access and Equity Program continues to deliver positive outcomes and enhance community safety on roads, with a further \$6.3 million to be spent on the program to assist disadvantaged learner drivers in obtaining their driver's licences and to pilot the Safer Driving Course.

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 the Department 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 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.	Integrated systems that facilitate economic development.	1. Strategic Infrastructure Policy and Integrated Planning
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Vehicles and road users that meet established vehicle standards, driver competencies and identity requirements to deliver safe vehicles, safe drivers and secure identities.	2. Driver and Vehicle Services
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	An accessible and safe transport system.	3. Maritime 4. On-demand Transport

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. Strategic Infrastructure Policy and Integrated Planning	197,044	328,781	288,470	439,272	307,706	178,965	127,024
2. Driver and Vehicle Services.....	284,796	336,576	361,443	372,557	356,239	363,197	374,248
3. Maritime.....	123,224	142,928	138,640	165,694	135,535	130,678	136,955
4. On-demand Transport	30,184	31,901	38,095	34,546	33,519	33,647	34,409
Total Cost of Services.....	635,248	840,186	826,648	1,012,069	832,999	706,487	672,636

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Integrated systems that facilitate economic development:					
Percentage of containerised freight transported via rail in relation to total metropolitan container movements to and from Fremantle Port	18.6%	20%	22.4%	20%	1
Percentage of regional Local Government Areas (LGAs) that have access to regular public transport air services between the LGA and Perth	91.5%	91.5%	91.5%	91.5%	
Outcome: Vehicles and road users that meet established vehicle standards, driver competencies and identity requirements to deliver safe vehicles, safe drivers and secure identities:					
Percentage of vehicle examinations completed in accordance with the Australian Design Rules (Safe Vehicles)	98%	100%	99.5%	100%	
Percentage of driver licences issued that comply with the Graduated Driver Training and Licensing System (Safe Drivers).....	99%	100%	98.5%	100%	
Percentage of identity credentials compliant with the required standard of biometric quality.....	99.8%	99.8%	99.8%	99.8%	
Outcome: An accessible and safe transport system:					
Percentage of wheelchair accessible vehicle taxi journeys carrying passengers in wheelchairs which meet the waiting time standard.....	96.3%	95%	98.7%	95%	
Percentage of time maritime infrastructure is fit-for-purpose when required ..	95.3%	100%	99%	100%	
Rate of reported incidents (accidents) on the water per 10,000 registered recreational vessels	11.5	9.1	11	10.5	2
Percentage of audited authorised on-demand booking services compliant with safety requirements	34.1%	60%	80.2%	60%	3

(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 2024-25 Estimated Actual exceeds the 2024-25 Budget because of the absence of supply chain disruptions during 2024-25 and additional volumes following the commencement of operations at the Kenwick Intermodal Terminal in August 2024.
2. The 2024-25 Estimated Actual is projected to increase by 1.9 incidents relative to the 2024-25 Budget, partly as a result of the introduction of new water safety regulations and accompanying public education campaigns. As public awareness of these regulations grows, incident reporting is expected to increase.
3. The 2024-25 Estimated Actual is 20.2 percentage points higher than the 2024-25 Budget, with the increase achieved through enhanced communication, education and guidance to booking service providers on the key critical areas of the Safety Management System. The audit procedure has also been further refined to align with the safety requirements of the key performance indicator.

Services and Key Efficiency Indicators

1. Strategic Infrastructure Policy and Integrated Planning

This service contributes towards the provision of leadership for strategic infrastructure management, development and protection of economic nodes and transport networks through the provision of a range of services, including:

- analysis, planning and implementation of urban infrastructure projects and models to manage future demands;
- strategic policy development which supports the achievement of sustainable, effective and practical solutions for Western Australian transport networks and addresses capacity issues;
- policy advice and strategic infrastructure solutions to Government;
- representation and negotiation, on behalf of the State, at national level transport-related forums to produce positive outcomes that promote and protect Western Australian interests;
- program management and delivery of major intermodal infrastructure planning and development activities that assists in economic development;
- quality assurance and assessment of the return on investment for Government funds in infrastructure projects; and
- monitoring industry and public demand growth to provide best practice transport channels and access which alleviates environmental impacts.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 197,044	\$'000 328,781	\$'000 288,470	\$'000 439,272	1
Less Income	64,032	100,380	81,694	152,364	2
Net Cost of Service	133,012	228,401	206,776	286,908	
Employees (Full-Time Equivalents)	202	249	265	337	3
Efficiency Indicator					
Average cost per hour for strategic policy development and integrated infrastructure planning	\$132	\$142	\$162	\$166	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is expected to increase relative to the 2024-25 Budget and 2024-25 Estimated Actual due to the progression of planning for the Westport program of works, Regional Airport Pavement Upgrades projects, the Agricultural Supply Chain Improvements program, Principal Shared Path projects and the transfer of the Office of Major Health Infrastructure Delivery to the Department.
2. The 2025-26 Budget Target is expected to increase relative to the 2024-25 Budget and 2024-25 Estimated Actual due to the expected receipt of Commonwealth Government funding for Westport planning and the Agricultural Supply Chain Improvements program.
3. The increase in the 2025-26 Budget Target is due to the progression of planning for the Westport program of works and the transfer of the Office of Major Health Infrastructure Delivery to the Department.

2. Driver and Vehicle Services

This service contributes towards the provision of safe, accessible, sustainable and efficient transport services and systems through the provision of driver licensing and vehicle registration services for:

- setting motor vehicle standards in accordance with national and Government requirements, examining motor vehicles for compliance with those standards and registering and transferring compliant motor vehicles;
- setting standards and requirements for the enrolment and management of driver's licences and identity credentials, in accordance with Government legislation and national identity and security and privacy policies;
- assessing driver competency, issuing and renewing driver's licences in accordance with national and Government requirements and driver competency standards;
- securing and maintaining a database of registered vehicles and drivers, and managing vehicle identification numbers, to support the enforcement of road traffic and other relevant laws;
- collecting revenue on behalf of Government; and
- informing and educating road users about driver licensing, vehicle registration and related requirements.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	284,796	336,576	361,443	372,557	1
Less Income	235,739	229,828	236,594	264,852	2
Net Cost of Service	49,057	106,748	124,849	107,705	
Employees (Full-Time Equivalents)	1,038	1,178	1,232	1,294	3
Efficiency Indicators					
Average cost per vehicle and driver transaction	\$18	\$20	\$20	\$21	4
Average cost per vehicle inspection performed by vehicle examination centres	\$201	\$208	\$250	\$367	5
Average cost per vehicle inspection delivered through authorised inspection stations	\$183	\$177	\$185	\$235	6
Average cost per driver assessment	\$115	\$131	\$136	\$147	7

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget is due to increases in wages costs in line with the public sector wages policy, the reclassification of frontline roles and increases in services to reduce wait time at service centres, increased agent commissions for Authorised Inspection Stations, the Regional Pensioner Travel Card increase and increased infringement management operation expenses.
2. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget and 2024-25 Estimated Actual is due to increases in revenue from vehicle inspections through authorised inspection stations and general increases in other Driver and Vehicle Services transaction volumes.
3. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget and 2024-25 Estimated Actual reflects an increase in staff to reduce wait times at service centres and additional resources for infringement processing.
4. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget and 2024-25 Estimated Actual is due to increases in wages costs in line with the public sector wages policy, the reclassification of frontline roles (aimed at attracting and retaining staff), higher merchant fees driven by a greater volume of transactions processed via DoTDirect and increased postage costs (due to higher Australia Post charges).
5. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget and 2024-25 Estimated Actual is primarily due to increases in wages costs in line with the public sector wages policy and additional staff being employed to strengthen the technical capability of the vehicle safety standards team in response to the rapidly evolving automobile industry (noting that the Department's vehicle inspections are specifically focused on specialised vehicles that require technical knowledge).
6. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget and 2024-25 Estimated Actual is due to the additional time required to complete vehicle inspections and increased hourly labour rates, which are driven by the market.
7. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget is due to increases in wages costs in line with the public sector wages policy, the reclassification of frontline roles and corresponding increases in overhead costs.

3. Maritime

This service contributes towards the Department's outcome of an accessible and safe transport system through a range of coastal infrastructure services and a range of marine safety and regulatory and education services including:

- licensing and registration of recreational vessels, moorings, jetties, ferries, recreational skippers and marine pilots;
- regulation and administration of marine operations, including on-water compliance and marine safety education;
- planning, building and managing new and existing land and water-based facilities for use of community as well as recreational and commercial vessels owners;
- provision of coastal engineering advice and solutions for new and existing land and water-based maritime facilities;
- provision of oceanographic, cartographic and geographic information; and
- marine protection through a hazard management response team.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 123,224	\$'000 142,928	\$'000 138,640	\$'000 165,694	1
Less Income	69,893	74,227	74,295	76,595	
Net Cost of Service	53,331	68,701	64,345	89,099	
Employees (Full-Time Equivalents)	262	278	280	295	
Efficiency Indicators					
Average cost per day for planning, delivery, and management of a maritime asset	\$87	\$97	\$97	\$111	2
Average cost of managing waterways, safety and compliance per registered recreational vehicle	\$193	\$193	\$209	\$229	3
Cost to maintain marine pollution response preparedness per registered vessel	\$51	\$57	\$55	\$58	

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget and 2024-25 Estimated Actual is due to additional maritime asset maintenance works, coastal erosion and protection projects, and the transfer of the Port Hedland Spoilbank Marina to the Department.
2. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget and 2024-25 Estimated Actual is primarily due to higher costs associated with asset repairs and maintenance (including breakwater refurbishments), increases in wages costs in line with the public sector wages policy, increased depreciation expenses, and corresponding increases in overhead costs relative to growth in the asset base.
3. The increase in the 2025-26 Budget Target compared to the 2024-25 Budget and 2024-25 Estimated Actual is due to the costs associated with safety and compliance, repairs and maintenance of safety infrastructures, increases in wages costs in line with the public sector wages policy and increased depreciation expenses.

4. On-demand Transport

This service contributes towards the provision of safe, accessible and sustainable personal on-demand transport services and systems through the provision of services for:

- setting and monitoring standards for on-demand transport vehicles;
- authorising on-demand booking services;
- administering subsidies for taxi users, student and pensioner travel schemes; and
- investigating complaints from on-demand transport patrons, operators and drivers.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 30,184	\$'000 31,901	\$'000 38,095	\$'000 34,546	1
Less Income	9,421	10,301	10,298	11,967	2
Net Cost of Service	20,763	21,600	27,797	22,579	
Employees (Full-Time Equivalents)	56	57	57	62	
Efficiency Indicator					
Cost per on-demand transport authorisation	\$120	\$104	\$115	\$108	

Explanation of Significant Movements

(Notes)

1. The decrease in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual reflects the impact of higher than budgeted Passenger Transport Subsidy Scheme expenses in 2024-25.
2. The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is due to higher expected passenger transport vehicles and passenger transport drivers applications, and authorisations transaction volumes.

Asset Investment Program

Transforming Bunbury's Waterfront Stage 3 Phase 1

1. The Department is continuing to work closely with the South West Development Commission to deliver the next phase of Transforming Bunbury's Waterfront, with an additional \$34.1 million invested by the Government to complete these works. Stage 3 Phase 1 comprises dredging, a new breakwater, serviced lease sites for the marine industry and landside civil works to improve roads and services in Casuarina Boat Harbour. Dredging is now complete and construction of the new breakwater is continuing to progress.

Cyber Security Program

2. In 2025-26, this program will continue to enhance security and infrastructure resilience in line with the Western Australian Government Cyber Security Policy and the Australian Cyber Security Centre's Essential Eight controls to reduce the Department's cyber risk profile and ensure the continued protection of personal data.

Jurien Bay Boat Harbour Breakwater Extension

3. The 170 metre extension of the Jurien Bay Boat Harbour northern breakwater will limit the ingress of seagrass and lead to improved water quality within the harbour. The project commenced in 2024-25 with environmental investigations and studies conducted, and in 2025-26 the Department will commence detailed designs and undertake tender processes.

Ocean Reef Marina - Essential Operational Infrastructure

4. This project will deliver some of the essential marine infrastructure required to deliver a functional facility at the new Ocean Reef Marina upon its opening, including a marina manager office, pen holder amenities, essential services (such as CCTV in the marine enterprise precinct) and a service jetty with vessel fuelling capability. Construction of the marina manager building and design of the service jetty has commenced, with construction of the service jetty anticipated to commence in 2025-26.

Redevelopment of Woodman Point Jetty

5. The recreational jetty at Woodman Point, which is now over 80 years old and has deteriorated, is being redeveloped and replaced. A concept for the new facility at the existing site has been selected and detailed designs have been finalised for an improved jetty that will enable continued safe recreational use for fishing, diving, swimming, walking and non-motorised vessels. The Department will undertake tender processes and commence construction in 2025-26.

Kwinana Bulk Terminal Replacement

6. This program will deliver a new Kwinana Bulk terminal (and associated dredging and reclamation) in the Outer Harbour to replace the existing facility which is nearing the end of its useful life. Concept designs were completed in 2024-25, with further detailed design and optimal construction schedules anticipated to continue being developed until late 2026. Environmental investigations and heritage approvals will continue in 2025-26.

Westport Marine and Port Infrastructure

7. The Westport program will deliver a new port, marine (including a new shipping channel) and associated infrastructure to support the new container terminal in Cockburn Sound by the late 2030s. Further planning, detailed design development and environmental investigations, and heritage approvals are being progressed by the Department.

New Licensing Centre - Byford-Armadale Region

8. To accommodate increasing demand and provide access to Driver and Vehicle Services in the Byford-Armadale area, \$4 million is being invested to establish a new licensing centre in the southeast metropolitan corridor.

Hillarys Boat Harbour Upgrades

9. The Government's investment of \$14.1 million at Hillarys Boat Harbour, including capital investment of \$8 million, will deliver a universal access toilet, family change pavilion, fishing platform expansion with universal access, mobility and connectivity improvements into and around the precinct and a new youth plaza, which will improve the harbour's amenities and access.

Identity and Access Management System Replacement

10. To ensure the ongoing suitability and sustainability of the Department's Identity and Access Management system, which enables access to the DoTDirect online platform, the Government is investing \$5.8 million (funded from the Digital Capability Fund) to replace the current system and to maintain its functionality whilst the changes are being implemented.

Kalgoorlie Service Centre Fit-Out

11. The Department's existing Kalgoorlie office configuration is no longer suitable for operational needs due to growth in demand in recent years. To expand the office, \$2.5 million will be invested which will enable the Department to continue to effectively service the regional area.

Albany (Emu Point) Maritime Facility - Jetty B

12. The existing fixed timber Jetty B at Emu Point Boat Harbour that was originally constructed in 1971 is being refurbished to restore full access to its mooring facilities. The refurbishment will replace the jetty's mooring piles and supporting pile structures, with construction anticipated to commence in 2025-26.

Albany Waterfront Marina - Floating Pontoon Jetty

13. A floating pontoon at the Albany Waterfront Marina will service the needs of harbour users and contribute to future economic development through commercial use. The pontoon will allow passengers to embark and disembark, supporting the growth of tourism and recreational boating in the marina. In 2025-26, the Department will finalise project planning and approvals required for the pontoon and undertake tender processes in readiness for its construction.

Onslow Marina Community Boating Precinct - Stage 2

14. This project, which is subject to confirmation of third-party funding arrangements, will deliver up to 12 new floating pens for both charter and recreational use, a carpark extension, additional landscaping and an upgrade to firefighting services required for the new pens. The Department anticipates finalising project delivery arrangements in 2025-26.

Two Rocks Marina Infrastructure

15. Critical service infrastructure will be replaced at Two Rocks Marina through a capital investment of \$1.9 million, including for the replacement of the boat lifter machinery, which will support the local boating community and enhance community safety.

	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							
Business Information Systems							
Cloud Transition Program	2,498	1,636	550	862	-	-	-
Information and Communications Infrastructure - Cyber Security Program	3,584	852	852	2,732	-	-	-
Driver and Vehicle Services							
Enhanced Safe Driver Reward Scheme	783	495	495	288	-	-	-
ServiceWA App Program	2,945	1,201	2	765	-	979	-
Maritime							
Barrack Street Jetty One Replacement	17,466	50	50	350	9,700	7,296	70
Fremantle Fishing Boat Harbour Electrical Upgrade	10,669	3,979	2,500	6,690	-	-	-
Jurien Bay Boat Harbour Breakwater Extension	17,037	120	120	500	16,417	-	-
Ocean Reef Marina - Essential Operational Infrastructure	39,447	4,900	4,900	32,180	1,782	585	-
Redevelopment of Woodman Point Jetty	18,790	2,733	500	9,981	6,076	-	-
Transforming Bunbury's Waterfront Stage 3 Phase 1	112,214	49,471	43,945	31,580	31,163	-	-
Westport							
Kwinana Bulk Terminal Replacement	21,849	2,064	2,064	7,094	4,285	4,520	3,886
Westport Marine and Port Infrastructure	135,801	12,386	12,386	42,827	26,324	27,766	26,498
COMPLETED WORKS							
Business Information Systems - Information and Communications Infrastructure - 2024-25 Program	6,230	6,230	6,230	-	-	-	-
Corporate - Accommodation and Refurbishment - 2024-25 Program	1,719	1,719	1,719	-	-	-	-
Driver and Vehicle Services							
Driver and Vehicle Services Reform Program 2024-25 Program	3,754	3,754	3,754	-	-	-	-
Infringement Processing System (Infringement Management Reform)	6,529	6,529	2,223	-	-	-	-
System Enhancement for National Disability Insurance Scheme Worker Screening Renewals	200	200	200	-	-	-	-
Maritime							
Batavia Coast Marina - Floating Jetty/Pens	400	400	338	-	-	-	-
Marine Oil Pollution Response Equipment - 2024-25 Program	113	113	113	-	-	-	-
Maritime Facilities Program - 2024-25 Program	10,531	10,531	10,531	-	-	-	-
Navigational Aids Program - 2024-25 Program	1,097	1,097	1,097	-	-	-	-
Vessel and Vehicle Replacement Program - 2024-25 Program	2,750	2,750	2,750	-	-	-	-
Minor Works - 2024-25 Program	500	500	500	-	-	-	-
On-demand Transport - Passenger Transport Subsidy Scheme Reform Program	10,773	10,773	6,004	-	-	-	-
Towing Industry Reform Program	150	150	130	-	-	-	-

	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							
Election Commitments							
Driver and Vehicle Services - New Licensing Centre - Byford-Armadale Region	4,000	-	-	-	2,000	2,000	-
Maritime							
Hillarys Boat Harbour Upgrades	8,029	-	-	1,093	1,452	5,370	114
Tantabiddi Boating Facility.....	1,630	-	-	227	1,403	-	-
Other New Works							
Business Information Systems							
Identity and Access Management System Replacement ...	4,310	-	-	1,437	2,873	-	-
Information and Communications Infrastructure							
2025-26 Program	8,501	-	-	8,501	-	-	-
2026-27 Program	6,525	-	-	-	6,525	-	-
2027-28 Program	6,525	-	-	-	-	6,525	-
2028-29 Program	6,525	-	-	-	-	-	6,525
Transport Executive Licensing Information System.....	1,380	-	-	1,380	-	-	-
Corporate							
Accommodation and Refurbishment							
2025-26 Program	1,098	-	-	1,098	-	-	-
2026-27 Program	818	-	-	-	818	-	-
2027-28 Program	818	-	-	-	-	818	-
2028-29 Program	818	-	-	-	-	-	818
Driver and Vehicle Services							
Driver and Vehicle Services Reform Program							
2025-26 Program	5,200	-	-	5,200	-	-	-
2026-27 Program	5,200	-	-	-	5,200	-	-
2027-28 Program	5,200	-	-	-	-	5,200	-
2028-29 Program	4,528	-	-	-	-	-	4,528
Kalgoorlie Service Centre Fit-Out	2,474	-	-	1,217	1,257	-	-
Maritime							
Albany (Emu Point) Maritime Facility - Jetty B	1,038	-	-	1,038	-	-	-
Albany Waterfront Marina - Floating Pontoon Jetty	4,000	-	-	2,150	1,850	-	-
Broome Boating Initiative.....	36,306	-	-	596	10,000	14,810	10,900
Maritime Facilities Program							
2025-26 Program	12,044	-	-	12,044	-	-	-
2026-27 Program	9,180	-	-	-	9,180	-	-
2027-28 Program	9,180	-	-	-	-	9,180	-
2028-29 Program	9,180	-	-	-	-	-	9,180
Marine Oil Pollution Response Equipment							
2025-26 Program	200	-	-	200	-	-	-
2026-27 Program	200	-	-	-	200	-	-
2027-28 Program	200	-	-	-	-	200	-
2028-29 Program	200	-	-	-	-	-	200
Navigational Aids Program							
2025-26 Program	912	-	-	912	-	-	-
2026-27 Program	912	-	-	-	912	-	-
2027-28 Program	912	-	-	-	-	912	-
2028-29 Program	912	-	-	-	-	-	912
Onslow Marina Community Boating Precinct - Stage Two....	6,500	-	-	4,000	2,500	-	-
Two Rocks Marina Infrastructure	1,864	-	-	279	1,585	-	-
Vessel and Vehicle Replacement Program							
2025-26 Program	2,139	-	-	2,139	-	-	-
2026-27 Program	2,000	-	-	-	2,000	-	-
2027-28 Program	1,160	-	-	-	-	1,160	-
2028-29 Program	1,430	-	-	-	-	-	1,430
Minor Works							
2025-26 Program	574	-	-	574	-	-	-
2026-27 Program	408	-	-	-	408	-	-
2027-28 Program	408	-	-	-	-	408	-
2028-29 Program	408	-	-	-	-	-	408
Total Cost of Asset Investment Program	603,675	124,633	103,953	179,934	145,910	87,729	65,469
FUNDED BY							
Capital Appropriation.....			32,000	83,258	89,554	45,588	34,165
Funding included in Department of Treasury and Finance - Administered Item.....			-	6,150	4,350	-	-
Internal Funds and Balances.....			9,330	37,117	41,651	39,781	31,304
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			4,141	4,934	2,873	892	-
Royalties for Regions Fund			41,114	20,638	6,049	-	-
Other			14,250	27,349	1,433	1,468	-
Other Grants and Subsidies			3,118	488	-	-	-
Total Funding.....			103,953	179,934	145,910	87,729	65,469

Financial Statements

The financial data reflects the transfer of the Office of Major Health Infrastructure Delivery to the Department 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. Total Cost of Services is estimated to increase by \$185.4 million in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual. This increase is mainly due to progression of the Westport program of works, service improvements across Driver and Vehicle Services, Regional Airport Pavement Upgrades projects, realignment of the Agricultural Supply Chain Improvements program, Freight Rail Network - Commercial Options Analysis, maritime asset maintenance works and the transfer of the Office of Major Health Infrastructure Delivery to the Department.

Income

2. Total grants and subsidies are estimated to increase by \$68.9 million in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual. This is mainly due to the expected receipt of Commonwealth Government funding for Westport and the Western Australian Agriculture Supply Chain Improvements - Package 1 program.

Statement of Financial Position

3. Total assets are expected to increase by \$42 million in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual, which predominantly reflects increases in the Westport and Transforming Bunbury's Waterfront Stage 3 Phase 1 programs and the carryover of capital program expenditure and funding from 2024-25 to 2025-26 and beyond.

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)	179,612	221,856	236,275	269,018	256,422	260,164	245,058
Grants and subsidies ^(c)	184,279	245,047	248,025	293,240	175,425	160,610	140,805
Supplies and services	163,454	242,041	218,088	306,763	275,810	154,548	147,361
Accommodation	30,624	33,103	35,585	35,923	34,613	35,469	35,746
Depreciation and amortisation	25,427	32,266	27,446	35,069	37,780	40,000	41,480
Finance and interest costs	172	326	253	254	253	222	204
Other expenses	51,680	65,547	60,976	71,802	52,696	55,474	61,982
TOTAL COST OF SERVICES	635,248	840,186	826,648	1,012,069	832,999	706,487	672,636
Income							
Sale of goods and services	39,486	39,302	39,906	50,765	52,183	53,424	54,697
Regulatory fees and fines	202,158	205,773	205,870	226,415	231,374	236,854	248,627
Grants and subsidies	4,636	39,301	20,752	89,605	118,201	32,071	16,886
Taxation	95,858	96,619	102,215	105,958	109,400	111,803	114,265
Other revenue	36,947	33,741	34,138	33,035	31,529	32,223	32,897
Total Income	379,085	414,736	402,881	505,778	542,687	466,375	467,372
NET COST OF SERVICES	256,163	425,450	423,767	506,291	290,312	240,112	205,264
INCOME FROM GOVERNMENT							
Service appropriations	153,062	121,760	159,485	158,432	101,985	101,614	106,098
Resources received free of charge	2,029	1,989	1,989	1,989	1,989	1,989	1,989
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	4,000	2,425	8,975	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	71,192	93,059	69,253	98,565	74,884	46,098	46,294
Other appropriations	-	14,030	-	4,900	4,000	-	-
Other revenues	76,727	89,161	105,551	102,213	97,907	98,382	98,423
TOTAL INCOME FROM GOVERNMENT	303,010	323,999	338,703	375,074	280,765	248,083	252,804
SURPLUS/(DEFICIENCY) FOR THE PERIOD	46,847	(101,451)	(85,064)	(131,217)	(9,547)	7,971	47,540

(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 1,558, 1,834 and 1,988 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
Active Traffic Management.....	2,250	2,250	2,250	2,250	2,250	2,250	2,250
Aviation (Public Air Route) Subsidies	1,223	1,425	1,805	1,638	700	500	500
Coastal Projects and Zone Management	3,679	5,519	3,182	4,717	1,057	1,057	1,057
Community Police	2,937	2,100	3,100	3,700	3,700	3,700	3,700
Driving Access and Equity Program	4,093	6,006	11,596	5,400	-	-	-
Fare Subsidies (Pensioners)	1,048	1,589	1,589	1,589	1,589	1,589	1,589
Fremantle Container Rail Subsidy	6,703	8,956	8,956	10,961	8,956	8,956	8,956
Hillarys Boat Harbour Upgrades	-	-	-	579	579	2,158	-
Inner City Projects - CBD Transport Plan	10,016	10,934	1,721	13,183	-	-	-
Inter-Regional Flight Network Expansion	1,477	900	2,973	2,650	450	-	-
Kimberley Resilience Program - Aboriginal Community Airstrip Renewal Program	-	2,000	750	7,250	-	-	-
Marine Communications	769	670	791	830	791	791	791
National Transport Reforms	362	466	375	388	402	415	415
Other Grants and Subsidies	620	1,027	3,802	1,102	928	905	905
Outdoor Adventure Tourism Package	-	3,485	4,285	6,007	7,973	5,953	5,953
Passenger Transport Subsidy Scheme ^(a)	13,355	10,826	14,526	10,826	10,826	10,826	10,826
Public Transport Authority							
Central Area Transit Bus Services	20,974	20,565	20,898	20,570	20,627	20,686	20,686
Electric Buses and Depot Modifications	4,389	17,500	17,611	-	-	-	-
Tunnel Monitoring System	3,173	3,056	3,338	968	650	600	600
Recreational Boating Facilities	1,142	3,106	1,268	4,461	1,682	1,500	1,500
Regional Airfare Zone Cap	24,451	35,874	35,905	35,749	-	-	-
Regional Airport Development Scheme	1,590	1,935	786	7,617	1,935	1,935	1,935
Regional Airport Pavement Upgrades	5,235	21,280	780	14,800	-	-	-
Regional Pensioner Travel Card	27,127	35,029	30,613	41,676	41,010	41,277	41,473
Safer Driver Course Pilot	-	-	485	550	-	-	-
Student Fare Concessions	1,059	1,241	1,241	1,241	1,241	1,241	1,241
Taxi User Co-Payment	4,649	1,959	5,085	1,959	1,959	1,959	1,959
Western Australian Bicycle Network (including Principal Shared Path Program)	17,295	27,099	23,581	27,990	46,900	33,592	25,749
Westport							
Enabling Works	-	690	890	10	-	-	-
Fremantle Port Authority - Feasibility Studies	3,855	1,953	1,953	659	-	-	-
Future of Fremantle	1,312	-	-	-	-	-	-
Marine Infrastructure	-	-	250	750	-	-	-
Road Project Development	-	-	15,900	60,450	18,500	18,000	8,000
Wheelchair Accessible Vehicle - Vehicle Modification Grant ^(b)	375	720	720	720	720	720	720
Zero Emission Vehicle Purchase Rebates	19,121	14,887	25,020	-	-	-	-
TOTAL	184,279	245,047	248,025	293,240	175,425	160,610	140,805

(a) The Taxi User Subsidy Scheme has been renamed Passenger Transport Subsidy Scheme.

(b) The Multi-Purpose Taxi - Vehicle Modification Grant has been renamed Wheelchair Accessible Vehicle - Vehicle Modification Grant.

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.....	228,186	119,210	217,576	158,329	134,781	122,422	123,077
Restricted cash.....	527,664	222,772	306,882	226,968	257,527	269,855	313,457
Holding Account receivables	-	3,325	2,825	5,650	7,175	7,175	7,175
Receivables	13,006	24,324	11,706	11,706	11,706	11,706	11,706
Other.....	5,835	5,190	5,835	5,835	5,835	5,835	5,835
Total current assets.....	774,691	374,821	544,824	408,488	417,024	416,993	461,250
NON-CURRENT ASSETS							
Holding Account receivables	365,353	390,995	387,638	417,467	450,001	484,713	520,893
Property, plant and equipment.....	500,539	590,455	676,307	832,123	951,629	1,013,366	1,051,021
Receivables	5,446	-	5,446	5,446	5,446	5,446	5,446
Intangibles	59,794	40,367	54,144	46,227	36,718	25,421	14,623
Restricted cash ^(b)	-	5,477	478	1,043	1,642	2,288	2,408
Total non-current assets.....	931,132	1,027,294	1,124,013	1,302,306	1,445,436	1,531,234	1,594,391
TOTAL ASSETS	1,705,823	1,402,115	1,668,837	1,710,794	1,862,460	1,948,227	2,055,641
CURRENT LIABILITIES							
Employee provisions.....	31,614	33,847	34,795	38,942	40,823	41,179	41,535
Payables.....	20,314	22,676	20,314	20,314	20,314	20,314	20,314
Borrowings and leases	1,943	2,220	2,316	2,473	2,334	2,485	2,276
Other.....	9,982	6,751	9,982	9,982	9,982	9,982	9,982
Total current liabilities.....	63,853	65,494	67,407	71,711	73,453	73,960	74,107
NON-CURRENT LIABILITIES							
Employee provisions.....	8,201	7,188	8,201	8,201	8,201	8,201	8,201
Borrowings and leases	2,297	3,673	3,295	3,541	2,799	2,610	2,876
Other.....	2,214	4,714	2,214	2,214	2,214	2,214	2,214
Total non-current liabilities.....	12,712	15,575	13,710	13,956	13,214	13,025	13,291
TOTAL LIABILITIES	76,565	81,069	81,117	85,667	86,667	86,985	87,398
EQUITY							
Contributed equity.....	945,968	847,195	989,495	1,158,120	1,318,329	1,395,802	1,455,264
Accumulated surplus/(deficit).....	648,293	457,354	563,229	432,012	422,465	430,436	477,976
Reserves	34,997	16,497	34,996	34,995	34,999	35,004	35,003
Total equity	1,629,258	1,321,046	1,587,720	1,625,127	1,775,793	1,861,242	1,968,243
TOTAL LIABILITIES AND EQUITY	1,705,823	1,402,115	1,668,837	1,710,794	1,862,460	1,948,227	2,055,641

(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	130,387	92,586	134,375	125,778	67,926	66,902	69,918
Capital appropriation.....	27,635	46,757	40,177	114,700	142,547	72,699	62,111
Administered equity contribution.....	-	150	-	6,150	4,350	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	4,000	2,425	8,975	-	-	-
Climate Action Fund	1,580	1,048	502	546	-	-	-
Digital Capability Fund	12,639	16,543	13,870	16,444	4,391	1,936	-
Royalties for Regions Fund							
Regional Community Services Fund	71,192	93,059	69,253	98,565	74,884	46,098	46,294
Regional Infrastructure and Headworks Fund	7,043	47,138	41,114	20,638	6,049	-	-
Receipts paid into Consolidated Account	(1,567)	(280)	(423)	-	-	-	-
Other.....	82,128	89,825	106,015	102,213	97,907	98,382	98,423
Administered appropriations	-	14,030	-	4,900	4,000	-	-
Net cash provided by Government	331,037	404,856	407,308	498,909	402,054	286,017	276,746
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(175,820)	(219,476)	(233,077)	(265,733)	(254,441)	(259,706)	(244,600)
Grants and subsidies	(182,188)	(245,047)	(248,025)	(293,240)	(175,425)	(160,610)	(140,805)
Supplies and services	(161,805)	(237,874)	(204,454)	(246,784)	(271,296)	(150,028)	(142,842)
Accommodation	(30,616)	(32,553)	(35,035)	(38,314)	(35,362)	(36,288)	(35,748)
GST payments	(42,939)	(26,706)	(26,706)	(26,706)	(26,706)	(26,706)	(26,706)
Finance and interest costs	(172)	(326)	(253)	(254)	(253)	(222)	(204)
Other payments	(53,895)	(68,272)	(62,476)	(72,317)	(54,466)	(57,183)	(64,507)
Receipts ^(b)							
Regulatory fees and fines	201,893	205,773	205,870	226,415	231,374	236,854	248,627
Grants and subsidies	4,718	39,301	20,952	89,605	118,201	32,071	16,886
Sale of goods and services.....	39,177	38,637	39,241	50,765	52,183	53,424	54,697
Taxation	95,750	96,619	102,215	105,958	109,400	111,803	114,265
GST receipts	45,697	26,706	26,706	26,706	26,706	26,706	26,706
Other receipts	39,158	33,614	33,905	32,929	31,424	32,118	32,792
Net cash from operating activities	(221,042)	(389,604)	(381,137)	(410,970)	(248,661)	(197,767)	(161,439)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(36,010)	(110,776)	(103,953)	(179,934)	(145,910)	(87,729)	(65,469)
Proceeds from sale of non-current assets	182	280	280	-	-	-	-
Net cash from investing activities	(35,828)	(110,496)	(103,673)	(179,934)	(145,910)	(87,729)	(65,469)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(3,083)	(2,652)	(2,710)	(2,732)	(2,745)	(2,780)	(2,798)
Other payments	(927)	(92,225)	(120,636)	(47,922)	-	-	(2,983)
Net cash from financing activities	(4,010)	(94,877)	(123,346)	(50,654)	(2,745)	(2,780)	(5,781)
NET INCREASE/(DECREASE) IN CASH HELD	70,157	(190,121)	(200,848)	(142,649)	4,738	(2,259)	44,057
Cash assets at the beginning of the reporting period	738,705	569,776	755,850	524,936	386,340	393,950	394,565
Net cash transferred to/from other agencies	(53,012)	(32,196)	(30,066)	4,053	2,872	2,874	320
Cash assets at the end of the reporting period	755,850	347,459	524,936	386,340	393,950	394,565	438,942

(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							
Boat Registration Fees	24,622	26,295	26,295	27,862	29,520	31,276	32,055
Jetty Licences and Coastal Facility Fees	13,800	14,608	14,705	15,687	16,122	16,540	16,972
Motor Drivers Licence Fees	88,129	99,549	99,549	103,599	102,849	102,505	109,507
Motor Vehicle Recording Fee	59,867	48,221	48,221	60,508	63,404	66,246	68,955
On-demand Transport Fees	9,338	10,235	10,235	11,918	12,506	13,123	13,773
Other Driver and Vehicle Services Fees	4,930	5,744	5,744	5,582	5,730	5,898	6,067
Other Marine Safety Fees	1,207	1,118	1,121	1,259	1,243	1,266	1,298
Grants and Subsidies							
Grants and Contributions Received	45,758	88,958	86,799	143,757	169,145	82,593	64,798
Sale of Goods and Services							
Commissions	31,708	33,452	33,452	37,866	39,490	40,267	42,851
Motor Vehicle Inspection Fees	39,177	38,637	39,241	50,765	52,183	53,424	54,697
Sale of Goods and Services	644	680	680	4,732	2,592	2,639	2,706
Taxation							
Motor Vehicle Plate Fees	26,945	22,241	26,946	28,132	28,470	28,825	29,199
Motor Vehicle Transfer Fees	12,834	11,979	12,868	13,694	14,064	14,437	14,811
Perth Parking Levy	55,971	62,401	62,401	64,132	66,866	68,541	70,255
GST Receipts							
GST Input Credits	35,472	18,825	18,825	18,825	18,825	18,825	18,825
GST Receipts on Sales	10,225	7,881	7,881	7,881	7,881	7,881	7,881
Other Receipts							
Interest Revenue	1,298	296	296	296	296	296	296
Other Revenue	20,964	12,099	12,389	12,092	10,300	10,528	10,760
Rents and Leases	21,713	22,846	22,846	21,516	21,150	21,616	22,058
Service Delivery Agreement	3,919	4,410	4,410	4,488	4,559	4,632	4,632
Special Purpose Account	14,219	21,591	16,797	25,965	4,391	1,936	-
TOTAL	522,740	552,066	551,701	660,556	671,586	593,294	592,396

(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							
Taxation							
Motor Vehicle Licence Fees	1,293,002	1,366,341	1,409,820	1,520,445	1,618,844	1,711,862	1,811,015
Fines							
Final Demand Fees	2,936	2,256	2,256	2,256	2,256	2,256	2,256
Other Fines	16,924	23,028	23,028	23,028	23,028	23,028	23,028
Plate and Transfer Infringements	8,552	9,327	9,327	9,311	9,446	9,585	9,729
Speed and Red Light Fines	101,809	88,228	88,228	101,373	103,235	105,150	107,094
Other							
Appropriation	100	100	100	100	100	100	100
Off-Road Vehicle Fees	113	114	114	104	104	103	103
TOTAL ADMINISTERED INCOME	1,423,436	1,489,394	1,532,873	1,656,617	1,757,013	1,852,084	1,953,325
EXPENSES							
Statutory Authorities							
Western Australian Coastal Shipping Commission	100	100	100	100	100	100	100
Other							
All Other Expenses	4,004	-	-	-	-	-	-
Payments to Consolidated Account	1,317,991	1,400,951	1,444,431	1,555,040	1,653,574	1,746,731	1,846,028
Payments to Off-Road Vehicle Trust Account	113	115	114	104	104	103	103
Payments to Road Trauma Trust Account	101,809	88,228	88,228	101,373	103,235	105,150	107,094
TOTAL ADMINISTERED EXPENSES	1,424,017	1,489,394	1,532,873	1,656,617	1,757,013	1,852,084	1,953,325

Division 38 Commissioner of Main Roads

Part 9 Transport and Major Infrastructure

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 85 Net amount appropriated to deliver services	668,124	626,522	675,530	715,941	721,368	726,238	731,350
Amount Authorised by Other Statutes							
- Road Traffic (Administration) Act 2008	866,197	969,932	1,013,411	1,211,855	1,367,179	1,442,597	1,541,750
- Salaries and Allowances Act 1975	428	439	439	466	475	475	475
Total appropriations provided to deliver services	1,534,749	1,596,893	1,689,380	1,928,262	2,089,022	2,169,310	2,273,575
CAPITAL							
Item 151 Capital Appropriation	303,768	328,753	318,389	498,996	440,633	151,876	154,140
Road Traffic (Administration) Act 2008	437,938	403,909	403,909	316,090	259,165	276,765	276,765
TOTAL APPROPRIATIONS	2,276,455	2,329,555	2,411,678	2,743,348	2,788,820	2,597,951	2,704,480
EXPENSES							
Total Cost of Services	2,089,851	2,088,533	2,376,213	2,433,267	2,117,897	2,104,335	2,005,462
Net Cost of Services ^(a)	933,952	914,567	1,173,356	684,235	1,181,225	1,417,187	1,429,214
CASH ASSETS ^(b)	408,773	107,253	380,513	180,625	468,508	900,599	1,354,512

(a) Represents Total Cost of Services (expenses) less retained revenues applied to Main Roads' 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 Main Roads' 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					
Northern Suburbs Roads Package					
Craigie Leisure Centre and Whitfords Avenue Intersection, and Pinnaroo Valley Access Road	-	560	840	700	1,400
Regional Road Safety Program (Local Roads)	5,000	50,000	40,000	40,000	50,000
Southern Suburbs Roads Package					
Baldvis Road and Kulija Road	-	-	-	3,500	3,500
Kargotich Road Roundabouts	-	-	5,700	5,700	5,700
Nicholson Road and Warton Road Intersection	-	-	-	-	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					
Collie-Williams Road Upgrade Planning.....	830	1,270	900	-	-
Community Infrastructure Grants Program (Administration).....	546	1,316	789	-	-
Disaster Ready Fund Grants Program.....	150	150	-	-	-
Industrial Land Development - Road Design Fund.....	3,000	-	-	-	-
Great Northern Highway and Pinga Street Interchange Works (Lumsden Point Access).....	31,500	13,200	-	-	-
Madigan Roads Works.....	-	12,600	-	-	-
Perth Entertainment and Sporting Precinct Planning.....	1,500	-	-	-	-
QEI Medical Centre Access and Mobility Initiatives.....	-	2,030	1,100	-	-
Road Data Subscription for State and Local Government.....	1,800	1,800	1,800	-	-
Traffic Management - State Significant Events.....	2,110	-	-	-	-
Western Australia and South Australia Border Sign.....	900	-	-	-	-
Ongoing Initiatives					
Beechboro Road and North Marshall Road Works.....	3,500	-	-	-	-
Black Spot Program.....	13,192	13,192	13,192	15,797	2,605
Motor Vehicle Licence Fee Revenue Update.....	-	14,666	21,041	26,025	7,125
National Land Transport Network Maintenance Update.....	17,465	19,339	21,259	23,227	25,245
Ocean Reef Road Gwendoline Drive Realign Carriageway.....	265	-	-	-	-
Revised Grant Payments.....	60,000	87,229	-	-	-
Road Maintenance Contribution Scheme.....	-	13,000	21,000	21,000	21,000
Safer Local Roads and Infrastructure Program ^(a)	17,221	2,615	3,338	57	-
Western Australia Public Sector Learning Initiative.....	-	(41)	(78)	(89)	(96)
Other					
Brand Highway - Cycling Network Upgrade.....	3,009	-	-	-	-
Depreciation Update.....	11,139	65,871	(6,078)	109,470	(26,076)
Interest on Borrowings.....	19,100	4,466	-	-	-
State Fleet Updates.....	3,822	1,676	1,752	1,690	1,726
Public Sector Wages Policy.....	9,367	11,669	13,577	13,907	13,907

(a) From 1 July 2024, the Bridges Renewal Program and the Heavy Vehicle Safety and Productivity Program have merged into the Safer Local Roads and Infrastructure Program.

Significant Initiatives

Election Commitments

Northern Suburbs Roads Package - Craigie Leisure Centre and Whitfords Avenue Intersection, and Pinnaroo Valley Access Road

1. The Government has committed \$3.5 million towards upgrading the intersection at Whitfords Avenue to improve access to the Craigie Leisure Centre and align with a new entry into Pinnaroo Valley Memorial Park. The project will be delivered by the City of Joondalup and will involve constructing a new roundabout to enhance safety and traffic flow.

Southern Suburbs Roads Package - Kargotich Road Roundabouts

2. A capped funding contribution of \$17.1 million will be provided over 2026-27 to 2028-29 to the Shire of Serpentine Jarrahdale to construct roundabouts at the intersections of Kargotich Road with Abernethy Road, Orton Road and Gossage Road. The Shire will manage the delivery of these projects according to their proposed timing and budget.

Southern Suburbs Roads Package - Baldvis Road and Kulija Road

3. The Government has committed \$7 million towards the upgrade of the Baldvis Road and Kulija Road intersection, which experiences heavy congestion during peak hours with traffic backing up towards the Kwinana Freeway. The upgrade aims to improve traffic flow while maintaining the current intersection layout. Proposed works include installing traffic signals at staggered Baldvis Road approaches and adding a westbound lane through the intersection, preventing queues from extending back to the Freeway during morning peak periods. This proposal was developed in close consultation with the City of Rockingham.

Regional Road Safety Program (Local Roads)

4. Stage One of the Local Roads Safety Program will invest \$250 million over five years (2025-26 to 2029-30) to improve 3,500 km of high-speed sealed local roads identified with a crash history. The program will implement safety treatments such as shoulder sealing, edge lines (including audible lines), wide centreline treatments, and hazard removal. This targeted approach aims to reduce fatalities and serious injuries while aligning with the State's road safety strategy. The program will be delivered primarily by local governments, with support from Main Roads where capacity and efficiencies exist.

Great Northern Highway and Pinga Street Interchange Works (Lumsden Point Access)

5. To support the Pilbara Ports Authority's new multi-user facility and logistics hub at Lumsden Point, Main Roads will reconstruct approximately 2 km of Great Northern Highway, including bridge approaches and two new bridges. The project includes a new roundabout, widening of the Pinga Street intersection, construction of entry and exit ramps, and a 1.75 km Lumsden Point Access Road. These upgrades are necessary to accommodate increased volumes of oversize, overmass vehicles, and large road trains.

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 Main Roads' 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.	Facilitate economic and regional development.	1. Infrastructure for State Development
	A well-maintained road network.	2. Road Network Maintenance
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	A safe road environment.	3. Road Safety
	Improved community access and roadside amenity.	4. Infrastructure for Community Access
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Reliable and efficient movement of people and goods.	5. Road System Management
		6. Road Efficiency Improvements

Total Cost of Services - Reconciliation to Service Summary Table

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
Total Cost of Services	2,089,851	2,088,533	2,376,213	2,433,267	2,117,897	2,104,335	2,005,462
Add:							
Road Infrastructure Capital Works ^(a)	2,244,902	2,074,754	2,287,100	1,864,964	1,581,666	1,092,517	975,902
Less:							
Local Government Network Expenditure							
State Road Funds to Local Government							
Agreement	(258,600)	(273,268)	(281,964)	(304,089)	(323,769)	(342,372)	(362,203)
Non-Cash Expenditure							
Road Infrastructure Depreciation ^(b)	(588,887)	(659,293)	(662,153)	(725,188)	(751,662)	(750,687)	(746,962)
Road Transfers and Retirements ^(c)	(149,090)	(47,815)	(59,303)	(77,424)	(146,165)	(146,104)	(14,276)
Adjusted Total Cost of Services	3,338,176	3,182,911	3,659,893	3,191,530	2,477,967	1,957,689	1,857,923

(a) Road Infrastructure Capital Works reflects road works expenditure capitalised to infrastructure which is not reflected in the Income Statement in accordance with AASB 1055: *Budgetary Reporting*.

(b) Road Infrastructure Depreciation includes amortisation of intangibles.

(c) Road Transfers and Retirements reflects retired non-current fixed assets expense and expenditure related to non-current fixed assets transferred to local authorities, both of which are non-cash transactions.

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. Infrastructure for State Development.....	452,614	489,781	661,857	760,662	637,478	457,739	421,767
2. Road Network Maintenance ^(a)	513,371	434,040	468,774	399,239	409,351	366,580	371,844
3. Road Safety ^(b)	325,643	280,509	487,245	306,743	276,880	187,439	173,372
4. Infrastructure for Community Access ^(c)	320,814	316,372	360,588	407,543	229,040	153,265	154,895
5. Road System Management	195,853	198,633	239,508	191,813	191,015	213,642	187,284
6. Road Efficiency Improvements ^(d)	1,529,881	1,463,576	1,441,921	1,125,530	734,203	579,024	548,761
Total Cost of Services	3,338,176	3,182,911	3,659,893	3,191,530	2,477,967	1,957,689	1,857,923

(a) The movements in Road Network Maintenance across the years is mainly due to the allocation of the Disaster Recovery Funding Arrangements Western Australia.

(b) The movements in Road Safety from the 2025-26 Budget Year to the 2027-28 Outyear is mainly due to the scheduling of the specific tranches of the Regional Road Safety Program.

(c) The movements in Infrastructure for Community Access from the 2025-26 Budget Year to the 2026-27 Outyear is mainly due to the scheduling of road works for the Thornlie-Cockburn Link and Yanchep Rail Extension.

(d) The reduction in Road Efficiency Improvements from the 2025-26 Budget Year to the 2027-28 Outyear is mainly due to the forecast completion of the Marble Bar Road and Queen Victoria Street - Fremantle Traffic Bridge (Swan River Crossings) and Bunbury Outer Ring Road.

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Facilitate economic and regional development:					
Return on construction expenditure.....	1.73	1.64	1.58	1.61	
Outcome: A well-maintained road network:					
Smooth travel exposure.....	n.a.	98%	98%	n.a.	1
Community satisfaction with road maintenance	85%	90%	85%	90%	
Preventative maintenance indicator	90%	85%	86%	85%	
Outcome: A safe road environment:					
Community satisfaction with road safety	90%	90%	90%	90%	
Black spot location indicator	6.64	6.64	6.75	6.65	
Outcome: Improved community access and roadside amenity:					
Percentage of the year that 100% of Main Roads' State road network is available	83%	95%	90%	84%	2
Community satisfaction with cycleways and pedestrian facilities	88%	90%	90%	90%	
Outcome: Reliable and efficient movement of people and goods:					
Community satisfaction	89%	90%	90%	90%	
Road network permitted for use by heavy freight vehicles:					
B-Doubles 27.5 metres	98%	97%	98%	97%	
Double road trains 27.5 metres.....	98%	97%	98%	97%	
Double road trains 36.5 metres.....	82%	80%	82%	80%	
Triple road trains 53.5 metres	44%	45%	44%	45%	
Network configuration:					
Roads	94%	94%	94%	94%	
Bridges:					
Strength	94%	94%	95%	95%	
Width.....	96%	96%	97%	97%	

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

Explanation of Significant Movements

(Notes)

1. The smooth travel exposure indicator is based on the percentage of travel undertaken on the State road network meeting specific roughness criteria. In 2011, it was agreed to only capture data used for this reporting on a biennial basis.
2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget primarily due to the impact of natural disasters, including bushfires and floods.

Services and Key Efficiency Indicators

1. Infrastructure for State Development

The objective of this service is to expand the road networking in accordance with Government transport and land use strategies that will facilitate the economic and regional development of the State. These works are mostly aimed at increasing the capacity of the road network through the addition of new links, which include town bypasses.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	452,614	489,781	661,857	760,662	1
Less Income	276,158	398,142	533,593	469,175	1
Net Cost of Service	176,456	91,639	128,264	291,487	
Employees (Full-Time Equivalents)	137	143	141	152	
Efficiency Indicators					
Percentage of projects completed on time	75%	90%	67%	90%	
Percentage of projects completed on budget	100%	90%	100%	90%	

Explanation of Significant Movements

(Notes)

- The movements in both Total Cost of Service and income from the 2024-25 Budget to the 2025-26 Budget Target are mainly due to the scheduling of works on Tonkin Highway - Thomas Road to South Western Highway, Great Northern Highway and Pinga Street Interchange Works (Lumsden Point Access) and Tonkin Gap Associated Works.

2. Road Network Maintenance

The objective of this service is to maintain the existing road and bridge network by maximising asset life and minimising whole-of-life costs. Works include routine maintenance (crack patching, patching of potholes, control of declared plants and weeds, graffiti removal and litter collections), periodic maintenance (repairs to pavements, culverts and bridge decks, sealing and re-sealing of road surfaces and replacing line markings), rehabilitation works where the primary reason for the works is due to pavement failure.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	513,371	434,040	468,774	399,239	1
Less Income	116,227	111,366	168,069	101,208	
Net Cost of Service	397,144	322,674	300,705	298,031	
Employees (Full-Time Equivalents)	719	811	809	849	
Efficiency Indicator					
Average cost of road network maintenance per lane kilometre of network.....	\$9,892	\$9,879	\$9,100	\$8,752	

Explanation of Significant Movements

(Notes)

- The movement in the Total Cost of Service from the 2024-25 Budget to the 2025-26 Budget Target is mainly due to the expenditure associated with several storms and related flooding that impacted the Pilbara and Mid West and Gascoyne regions in 2024-25.

3. Road Safety

The objective of this service is to help reduce the road fatality rate to be the lowest in Australia, minimise road factors contributing to road trauma and reduce the serious crash injury rate. Works undertaken have safety as the foremost factor and include the State and national Black Spot programs and various projects that improve safety on the existing road network including passing lanes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	325,643	280,509	487,245	306,743	1
Less Income	196,288	159,865	268,438	234,045	2
Net Cost of Service	129,355	120,644	218,807	72,698	
Employees (Full-Time Equivalents)	61	63	62	67	
Efficiency Indicators					
Percentage of projects completed on budget	97%	90%	95%	90%	
Percentage of projects completed on time	79%	90%	80%	90%	

Explanation of Significant Movements

(Notes)

1. The movement in Total Cost of Service from the 2024-25 Budget to the 2025-26 Budget Target is mainly due to the scheduling of the specific tranches of the Regional Road Safety Program.
2. The movements in income is mainly due to the timing of Commonwealth Government funding for the Regional Road Safety Program.

4. Infrastructure for Community Access

The objective of this service is to provide infrastructure that will improve personal mobility and community access, including increasing the quality of access where appropriate, providing levels of access commensurate with community expectations and assist in meeting minimal levels of appropriate access. Works include providing access to remote communities, pedestrian facilities, cyclist facilities, vulnerable road users' facilities, road user amenities, public transport integration and improvements such as new bridges to address flood closures.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	320,814	316,372	360,588	407,543	1
Less Income	242,806	253,961	314,643	320,962	1
Net Cost of Service	78,008	62,411	45,945	86,581	
Employees (Full-Time Equivalents)	33	35	34	37	
Efficiency Indicators					
Percentage of projects completed on time	50%	90%	67%	90%	2
Percentage of projects completed on budget	88%	90%	100%	90%	

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service and income from the 2024-25 Budget to the 2025-26 Budget Target is mainly due to additional road works associated with the Thornlie-Cockburn Link and Yanchep Rail Extension projects being undertaken.
2. The lower result for the 2023-24 Actual is mainly due to a small number of contracts not being completed on time as a result of scope adjustments to the projects, which has extended their completion dates.

5. Road System Management

The objective of this service is to optimise real-time management of the network, provide traveller information and support delivery of projects. Works include activities of the traffic operation centre, heavy vehicle operation activities, metropolitan and regional road asset management, road user and customer services, emergency telephones, street lighting, intelligent transport systems, traffic signals and road advisory services to the community.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	195,853	198,633	239,508	191,813	1
Less Income	6,731	21,283	20,519	12,400	1
Net Cost of Service	189,122	177,350	218,989	179,413	
Employees (Full-Time Equivalents)	668	698	688	741	
Efficiency Indicator					
Average cost of network management per million vehicle kilometres travelled	\$8,115	\$6,900	\$8,200	\$7,800	

Explanation of Significant Movements

(Notes)

1. The movement in Total Cost of Service and income from the 2024-25 Estimated Actual to the 2025-26 Budget Target is mainly due to the completion of the Heavy Vehicle Network projects in 2024-25.

6. Road Efficiency Improvements

The objective of this service is to improve the efficiency, capacity and utilisation of the existing road network. Improvements include providing a higher standard road through geometric improvements, road widening, bridge strengthening and intersection improvements including roundabouts and interchanges.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,529,881	1,463,576	1,441,921	1,125,530	1
Less Income	964,480	1,073,070	1,045,225	620,144	1
Net Cost of Service	565,401	390,506	396,696	505,386	
Employees (Full-Time Equivalents)	111	116	114	123	
Efficiency Indicators					
Percentage of projects completed on time	50%	90%	70%	90%	2,3
Percentage of projects completed on budget	90%	90%	90%	90%	

Explanation of Significant Movements

(Notes)

1. The reduction in the Total Cost of Service and Income from the 2024-25 Estimated Actual to the 2025-26 Budget Target is mainly due to the expected completion of the Bunbury Outer Ring Road in 2025-26.
2. The lower result for the 2023-24 Actual was due to delays with contractors progressing works, a change in design due to water restrictions and the impacts of inclement weather on delivery.
3. The lower result for the 2024-25 Estimated Actual is attributed to resourcing issues and supply constraints in remote locations impacting on the timing of works.

Asset Investment Program

1. Investment to ensure the strategic preservation and expansion of the State's largest asset, the road network, is crucial to meet the needs of the community, industry, and other stakeholders. Main Roads continues to collaborate with its Transport portfolio partners to deliver multi-modal transport solutions that improve safety and efficiency, create new jobs, and support the growth of the Western Australian economy.
2. Main Roads is forecast to spend \$2.6 billion in 2025-26. Significant road infrastructure works are detailed below.

Election Commitments

Northern Suburbs Roads Package - Reid Highway and Erindale Road Grade Separation

3. Reid Highway serves as a major east-west arterial road within the inner northern metropolitan region of Perth, establishing a vital link between the eastern residential suburbs and coastal areas with adjacent industrial precincts. This roadway intersects with two significant north-south routes: the Mitchell Freeway to the west, providing access to the Central Business District and Tonkin Highway to the east, which provides access to the Perth Airport.
4. Construction of a grade separated interchange at the Reid Highway and Erindale Road intersection will reduce congestion and improve safety and travel times. It will enhance the accessibility and connectivity of Reid Highway to Mitchell Freeway, and Erindale Road to Reid Highway and Mitchell Freeway. This project will also upgrade the shared paths for pedestrians and cyclists, and improve productivity for road freight using Reid Highway and Erindale Road to access the Balcatta industrial area.
5. The Northern Suburbs Roads Package also includes funding to improve key intersections along Wanneroo Road and to complete concept design work for the Whitfords Avenue and Gnangara Road connection.

South Coast Highway - Kojaneerup and Shannon

6. South Coast Highway is a strategic freight and tourism route and connects to the Goldfields-Esperance region, linking regional towns of Albany and Esperance via Ravensthorpe, Boxwood Hill and Jerramungup, as well as servicing the ports of Albany and Esperance. South Coast Highway also services local communities and tourism related traffic which increases during peak holiday season.
7. This project will upgrade sections of South Coast Highway between Cheyne Road and Kojaneerup to improve road safety through road widening and the installation of audible edge lines.

Southern Suburbs Roads Package - Kwinana Freeway Widening

8. Kwinana Freeway between Roe Highway and Safety Bay Road is one of the busiest sections of road in Perth's southern suburbs. The upgrades to the corridor will be focused on reducing traffic congestion and enhancing freight efficiency.
9. The upgrades will address increasing traffic demands, improve road safety, facilitate economic opportunities including within the growing industrial areas on the Western Trade Coast, and support the operations of the future Westport project in Kwinana.

Fremantle Traffic Bridge (Swan River Crossings) - Construct New Bridge

10. Fremantle Traffic Bridge was opened in 1939 linking the suburbs of North Fremantle and Fremantle. The bridge has been deteriorating over several years, and despite extensive strengthening and maintenance works, it needs to be replaced.
11. The Swan River Crossings project will see the replacement of the existing Fremantle Traffic Bridge with a new bridge which will have two traffic lanes in each direction for road users, and wider and safer pedestrian and cyclist paths on each side of the new bridge. The bridge will increase marine safety and navigational clearances for river users.

Tonkin Highway Extension (Thomas Road - South Western Highway)

12. The Thomas Road project will duplicate Thomas Road from Kargotich Road and Wungong South Road to tie in with the completed Thomas Road Over Rail project delivered through METRONET. It will also provide a new shared path along the southern verge of Thomas Road and a signalised equine crossing to connect Byford and Darling Downs bridle paths.
13. The project will improve freight capacity, efficiency and productivity, while also supporting operations of the future Westport project in Kwinana, and facilitating development and economic growth in Byford, Mundijong and surrounding areas.

	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 Commitment							
Perth Entertainment and Sporting Precinct	217,500	4,000	4,000	141,000	72,500	-	-
Other Works in Progress							
Albany Highway - Olga Road - Albany Highway and Kelvin Road Intersection Upgrade	6,000	3,200	2,680	2,800	-	-	-
Brooking Channel Bridge Replacement	107,100	97,100	79,660	10,000	-	-	-
Bunbury Outer Ring Road	1,464,730	1,413,640	282,000	48,660	-	-	-
Bussell Highway Duplication Stage One and Stage Two	170,000	125,000	31,480	45,000	-	-	-
Canning Bridge Bus Interchange	200,324	11,324	9,903	8,000	10,000	40,000	100,000
Chidlow-York Road and Forrest Street Intersection Upgrade	9,000	3,150	3,150	3,150	2,700	-	-
Congdon Street Bridge Replacement	38,000	5,500	1,955	6,000	26,500	-	-
Derby - Gibb River - Wyndham Improve Formation and Gravel	160,021	123,825	9,268	9,049	9,049	9,049	9,049
Fiona Stanley Precinct - Carparks	204,000	6,465	6,465	50,030	52,292	58,122	37,091
Forrest Highway - Forrest Highway - Vittoria Road - New Intersection and Road Connection	20,000	6,600	5,649	10,000	3,400	-	-
Freight Vehicle Productivity Improvements Program	50,000	41,000	14,906	9,000	-	-	-
Great Eastern Highway - Coates Gully, Walgoolan to Southern Cross and Ghooli to Benari	250,000	133,000	47,165	52,000	37,000	28,000	-
Great Northern Highway							
Bindoon Bypass - Construct New Alignment	275,000	113,800	17,120	5,000	5,000	60,000	61,200
Marble Bar Road Upgrade	60,000	17,000	13,128	43,000	-	-	-
Nellie Springs to Sally Downs Well and Arthur Creek	60,000	11,000	5,143	10,000	26,000	13,000	-
Newman to Port Hedland Overtaking Lanes	65,000	58,000	36,717	7,000	-	-	-
Heavy Vehicle Safety and Productivity Program - Commonwealth Government	24,894	22,974	9,247	1,920	-	-	-
Indian Ocean Drive - Jurien Bay to Brand Highway	82,000	75,300	55,985	6,700	-	-	-
Karratha to Tom Price - Manuwarra Red Dog Highway	380,000	223,400	57,192	75,000	81,600	-	-
Leach Highway							
Leach Highway onto Fifth Avenue Rossmoyne	5,000	1,500	734	3,500	-	-	-
Stock Road Grade Separation - Planning and Project Development	10,000	4,800	2,992	5,200	-	-	-
Mandurah Estuary Bridge Duplication	148,800	98,600	68,413	44,200	6,000	-	-
Menang Drive and Chester Pass Road - Grade Separation	60,000	19,000	12,545	31,000	10,000	-	-
METRONET - Caledonian Avenue Level Crossing Closure	25,000	12,168	7,871	12,832	-	-	-
Mitchell Freeway - Stephenson Avenue	287,687	270,687	120,503	17,000	-	-	-
Morrison Road - Planning	4,470	2,470	2,225	1,000	1,000	-	-
Murdoch Health and Knowledge Precinct Transport Improvements	25,100	3,000	3,000	14,050	8,050	-	-
Nicholson Road and Garden Street Grade Separation Planning and Construction	145,000	16,000	13,485	10,000	10,000	10,000	34,000
Orrong Road Upgrade - Graham Farmer Freeway to Leach Highway Planning	20,000	9,100	5,983	10,900	-	-	-
Perth Airport Precinct - Northern Access	14,460	12,960	1,308	1,500	-	-	-
Pinjarra Heavy Haulage Deviation - Stage One and Stage Two	250,000	5,660	3,043	5,000	5,000	10,000	10,000
Queen Victoria Street - Fremantle Traffic Bridge (Swan River Crossings) - Construct New Bridge	430,000	236,000	150,739	149,000	45,000	-	-
Rail Crossing Program	45,000	25,000	5,000	5,000	5,000	5,000	5,000
Regional Level Crossing Upgrade	34,000	8,400	6,620	9,600	16,000	-	-
Regional Road Safety Program							
Regional Black Spot Program	28,949	24,049	11,207	4,900	-	-	-
Road Safety Program	963,700	855,700	219,090	68,000	40,000	-	-

	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
Reid Highway							
Altone Road and Daviot Road/Drumpellier Drive Grade Separations.....	225,000	21,000	14,508	89,000	89,000	26,000	-
West Swan and Reid Highway Interchange.....	175,000	3,549	-	500	689	2,100	18,000
Reseal Program - Capitalisation of Reseal Program.....	1,077,667	778,803	42,706	74,716	74,716	74,716	74,716
Road Safety Commission							
Metropolitan Intersections Crash Program	131,396	87,896	16,820	13,500	10,000	10,000	10,000
Regional Road Safety Improvements	209,259	189,259	-	-	-	20,000	-
School Zone and Crossing Program.....	94,429	66,929	4,344	8,000	6,500	6,500	6,500
Roe Highway - Great Eastern Highway Bypass Including Abernethy Road.....	180,000	116,558	11,071	13,442	50,000	-	-
Safer Roads and Bridges Program.....	635,961	473,633	49,332	40,582	40,582	40,582	40,582
Smart Freeways - Hodges Drive to Hepburn Avenue Widening Southbound	276,000	268,000	55,663	8,000	-	-	-
Thomas and Anketell Roads Freight Upgrade - Stages One and Two Planning	241,220	193,298	120,500	47,922	-	-	-
Thomas Road - Southwestern Highway to Tonkin Highway Dual Carriageway	290,000	12,500	7,830	83,000	110,000	66,000	16,000
Tonkin Highway Corridor Upgrades							
North Ellenbrook Interchange	100,000	3,000	1,916	11,000	86,000	-	-
Tonkin Highway Gap; Grade Separations at Hale, Welshpool and Kelvin Roads; and Stage Three Extension	1,882,368	895,772	95,149	230,000	350,000	206,000	82,000
Toodyay Road - Dryandra to Toodyay.....	80,000	13,865	3,216	54,135	12,000	-	-
Transport and Major Infrastructure - Principal Shared Path Program.....	159,932	95,306	14,279	12,640	30,810	15,330	5,846
Wanneroo Road Duplication - Dunstan Road to Romeo Road.....	35,200	7,200	4,819	28,000	-	-	-
Westport							
Anketell Road Definition	22,000	5,500	5,500	8,500	7,000	1,000	-
Environmental Offsets Land Acquisitions - Anketell Road.....	53,850	20,000	20,000	33,850	-	-	-
Kwinana Freeway Widening and Smart Freeways	9,000	1,500	1,500	3,500	3,500	500	-
COMPLETED WORKS							
Albany Highway - Albany Ring Road.....	240,000	240,000	15,000	-	-	-	-
Armadaile Rail Line	15,764	15,764	386	-	-	-	-
Armadaile Road							
Anstey Road to Tapper Road	8,500	8,500	6,323	-	-	-	-
Armadaile Road and North Lake Road Flyover Bridge.....	259,000	259,000	4,722	-	-	-	-
Belmont Park Redevelopment Project.....	30,000	30,000	25,980	-	-	-	-
Bridges Renewal Program.....	20,296	20,296	4,553	-	-	-	-
Broome Cape-Leveque and Community Access Roads Upgrades	30,938	30,938	2,042	-	-	-	-
Buildings and Equipment - 2024-25 Program.....	34,461	34,461	34,461	-	-	-	-
Burrup Road - Perdaman Project	46,000	46,000	12,258	-	-	-	-
Capitalised Operational Costs - 2024-25 Program	90,062	90,062	90,062	-	-	-	-
Coolgardie-Esperance Highway Widening, Overlay and Reconstruction (Emu Rocks).....	52,000	52,000	4,628	-	-	-	-
Department of Transport and Major Infrastructure							
Causeway Enabling works and Activation	92,100	92,100	32,240	-	-	-	-
Principal Shared Path Causeway Cyclist and Pedestrian Bridge.....	105,900	105,900	5,900	-	-	-	-
East Perth Power Station Footbridge	2,413	2,413	1,898	-	-	-	-
Ex-Tropical Cyclone Ellie Associated Works	54,100	54,100	26,101	-	-	-	-
Goldfields Highway - Wiluna to Meekatharra Construct and Seal Priority Sections.....	20,000	20,000	3,119	-	-	-	-
Great Eastern Highway - Old Northam Road Upgrade.....	14,375	14,375	1,696	-	-	-	-
Great Northern Highway							
Newman to Katherine Corridor - Broome to Kununurra Upgrade Stage One	35,800	35,800	4,237	-	-	-	-
Port Hedland Airport Deviation	87,000	87,000	219	-	-	-	-
Intersection Upgrades - Main and Royal Streets	6,000	6,000	4,967	-	-	-	-
Kwinana Freeway - Transforming Perth's Freeways - Kwinana Northbound Smart Freeway Stage 2.....	4,000	4,000	1,694	-	-	-	-
Leach Highway and Welshpool Road Grade Separated Interchange.....	160,000	160,000	510	-	-	-	-
Minor Works (includes Black Spot and Urgent Minor Works) - 2024-25 Program	77,469	77,469	77,469	-	-	-	-
Mitchell Freeway - Hepburn Avenue to Warwick Road - Amenity Wall and Principal Shared Path	6,000	6,000	469	-	-	-	-
Morley Drive and Bath Road Intersection Upgrade	10,000	10,000	8,417	-	-	-	-
New Fitzroy River Crossing Bridge and Associated Works	190,987	190,987	26,501	-	-	-	-
Northern Australia Roads and Beef Roads Programs - Great Northern Highway - Ord River.....	118,140	118,140	22,461	-	-	-	-

	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
Reid Highway							
Altone Road to West Swan Road - Construction of Dual Carriageway.....	70,000	70,000	4,285	-	-	-	-
Erindale Road - Project Development for Grade Separation....	2,500	2,500	279	-	-	-	-
Roe Highway and Kalamunda Road - Grade Separated Interchange.....	86,000	86,000	16,262	-	-	-	-
Smart Freeways - Transforming Freeways - Mitchell Freeway Corridor.....	219,000	219,000	40,137	-	-	-	-
Stock Road Bridge Replacement	324	324	100	-	-	-	-
Thomas Road							
Kwinana Freeway to Nicholson Road Upgrade	48,000	48,000	5,000	-	-	-	-
METRONET - Byford Rail Extension - Thomas Road Bridge.....	78,823	78,823	1,061	-	-	-	-
Nicholson Road Oakford - Intersection Upgrade	40,000	40,000	2,700	-	-	-	-
Wanneroo Road and Ocean Reef Road Grade Separation.....	73,400	73,400	1,950	-	-	-	-
Wheatbelt Timber Bridge Replacement.....	15,000	15,000	289	-	-	-	-
NEW WORKS							
Election Commitments							
Forrest Highway Access - South Yunderup.....	3,000	-	-	-	-	3,000	-
Main Street Upgrades - Coolgardie	7,700	-	-	-	-	7,700	-
Northern Suburbs Roads Package							
McGilvray Avenue and Morley Drive Intersection	4,000	-	-	-	-	2,000	2,000
Reid Highway and Erindale Road Grade Separation.....	450,000	-	-	5,000	5,000	10,000	50,000
Wanneroo Intersection Upgrades and Whitfords Avenue to Gnangara Road Planning.....	35,850	-	-	500	6,200	16,150	13,000
Signalised Pedestrian Crossings (Stage 1)	8,500	-	-	3,500	5,000	-	-
South Coast Highway - Kojaneerup and Shannon	25,000	-	-	-	2,500	10,000	12,500
Southern Suburbs Roads Package							
Kwinana Freeway Widening	700,000	-	-	-	40,000	180,000	240,000
Other New Works							
Buildings and Equipment							
2025-26 Program.....	25,760	-	-	25,760	-	-	-
2026-27 Program.....	34,072	-	-	-	34,072	-	-
2027-28 Program.....	35,172	-	-	-	-	35,172	-
2028-29 Program.....	30,672	-	-	-	-	-	30,672
Capitalised Operational Costs							
2025-26 Program.....	90,062	-	-	90,062	-	-	-
2026-27 Program.....	90,062	-	-	-	90,062	-	-
2027-28 Program.....	90,062	-	-	-	-	90,062	-
2028-29 Program.....	90,062	-	-	-	-	-	90,062
Kemerton Strategic Industrial Area Road Upgrades.....	8,000	-	-	950	1,200	5,850	-
Kwinana Strategic Industrial Area Road Upgrades	5,000	-	-	2,000	3,000	-	-
Leach Highway - Grade Separation of Leach Highway and Manning Road Planning	10,000	-	-	4,000	6,000	-	-
Minor Works (includes Black Spot and Urgent Minor Works)							
2025-26 Program.....	25,184	-	-	25,184	-	-	-
2026-27 Program.....	26,684	-	-	-	26,684	-	-
2027-28 Program.....	26,684	-	-	-	-	26,684	-
2028-29 Program.....	26,684	-	-	-	-	-	26,684
Norham Pithara Road - Realignment and Bridge Replacements.....	25,000	-	-	10,000	15,000	-	-
QEI Medical Centre Access and Mobility Initiatives	3,290	-	-	1,230	2,060	-	-
Westport - Roe Highway Widening.....	7,500	-	-	500	2,000	4,000	1,000
Total Cost of Asset Investment Program	16,547,369	9,798,292	2,287,100	1,864,964	1,581,666	1,092,517	975,902
Loans and Other Repayments.....	-	-	80,000	703,400	-	-	-
Total.....	16,547,369	9,798,292	2,367,100	2,568,364	1,581,666	1,092,517	975,902
FUNDED BY							
Borrowings			703,400	-	-	-	-
Capital Appropriation.....			722,298	815,086	669,798	398,641	398,405
Commonwealth Grants.....			208,344	1,370,735	681,077	430,650	324,560
Funding included in Department of Treasury and Finance - Administered Item.....			-	-	-	56,846	37,091
Internal Funds and Balances.....			282,650	117,014	110,300	123,000	178,000
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			98,013	113,328	35,630	20,200	14,500
Strategic Industries Fund.....			-	2,950	4,200	5,850	-
Other			221,629	61,401	31,661	15,330	5,846
Other Grants and Subsidies			130,766	87,850	49,000	42,000	17,500
Total Funding.....			2,367,100	2,568,364	1,581,666	1,092,517	975,902

Financial Statements

Income Statement

Expenses

1. The movements in employee benefits from 2024-25 onwards reflect the public sector wages policy and an accelerated schedule to in-house maintenance operations.
2. The movements in grants and subsidies from 2025-26 through the outer years are due to rail related works (Yanchep Rail Extension, Victoria Park - Canning Level Crossing Removal and Byford Rail Extension).
3. The movements in supplies and services in the 2024-25 Estimated Actual are due to Great Northern Highway and Pinga Street Interchange Works (Lumsden Point Access), and additional works undertaken through the Disaster Recovery Funding Arrangements Western Australia during the 2024-25 period.

Income

4. The value in the 2024-25 Estimated Actual for the sale of goods and services is mainly due to the Great Northern Highway and Pinga Street Interchange Works (Lumsden Point Access).
5. A major component of grants and subsidies income is contributions for works projects by the Commonwealth Government. The movements in grants and subsidies income between the years is mainly due to the timing of milestone payments.
6. The movements in other revenue in income from government are mainly due to the New Fitzroy River Bridge and associated works, Ex-Tropical Cyclone Ellie associated works and Tonkin Gap associated works for Guildford Road to Great Eastern Highway.

Statement of Financial Position

7. The movement in restricted cash in 2024-25 is mainly due to proceeds from the Commonwealth Community Infrastructure Grants Program.

Statement of Cashflows

8. The movement in other cashflows is mainly due to additional works for the New Fitzroy River Bridge and Ex-Tropical Cyclone Ellie associated works.

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)	139,669	148,855	177,702	200,410	205,334	209,185	214,910
Grants and subsidies ^(c)	547,591	555,211	577,086	670,497	305,736	278,307	298,081
Supplies and services	581,259	638,476	838,373	712,429	666,217	677,340	688,478
Accommodation	24,163	20,158	23,158	23,455	23,455	23,455	23,455
Depreciation and amortisation	588,887	659,293	662,153	725,188	751,662	750,687	746,962
Finance and interest costs	8,854	484	20,197	5,391	855	784	827
Other expenses	199,428	66,056	77,544	95,897	164,638	164,577	32,749
TOTAL COST OF SERVICES	2,089,851	2,088,533	2,376,213	2,433,267	2,117,897	2,104,335	2,005,462
Income							
Sale of goods and services	56,298	41,310	109,852	46,458	39,012	32,203	25,432
Grants and subsidies	1,059,253	1,119,730	1,080,079	1,689,648	885,484	642,769	538,640
Other revenue	40,348	12,926	12,926	12,926	12,176	12,176	12,176
Total Income	1,155,899	1,173,966	1,202,857	1,749,032	936,672	687,148	576,248
NET COST OF SERVICES	933,952	914,567	1,173,356	684,235	1,181,225	1,417,187	1,429,214
INCOME FROM GOVERNMENT							
Service appropriations	1,534,749	1,596,893	1,689,380	1,928,262	2,089,022	2,169,310	2,273,575
Resources received free of charge	-	2,700	2,700	2,700	2,700	2,700	2,700
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	1,404	5,654	5,354	5,772	18,604	17,777	13,204
Regional Infrastructure and Headworks							
Fund	6,180	19,225	21,295	15,345	10,000	10,000	10,000
Other revenues	332,383	327,506	373,078	117,674	98,845	67,882	54,832
TOTAL INCOME FROM GOVERNMENT	1,874,716	1,951,978	2,091,807	2,069,753	2,219,171	2,267,669	2,354,311
SURPLUS/(DEFICIENCY) FOR THE PERIOD	940,764	1,037,411	918,451	1,385,518	1,037,946	850,482	925,097

(a) Full audited financial statements are published in Main Roads' Annual Report.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 1,729, 1,848 and 1,969 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			
Building for Tomorrow	1,937	-	1,567	150	-	-	-
Transport and Major Infrastructure Cycling							
Grants	5,840	5,840	5,840	5,840	5,840	5,840	5,840
Local Road Grants and Subsidies	174,885	195,446	128,632	280,560	233,428	252,030	271,861
Principal Shared Paths	14,359	20,000	20,000	20,000	20,000	20,000	20,000
Public Transport Authority Grants	277,450	294,516	356,944	339,514	40,000	-	-
Road Assets Transferred	1,070	-	-	-	-	-	-
Safer Local Roads and Infrastructure Program ^(a) ...	24,800	-	24,694	11,400	6,088	57	-
Wheatbelt Secondary Freight Routes	40,414	39,029	39,029	12,653	-	-	-
Other	6,836	380	380	380	380	380	380
TOTAL	547,591	555,211	577,086	670,497	305,736	278,307	298,081

(a) From 1 July 2024, the Bridges Renewal Program and the Heavy Vehicle Safety and Productivity Program have merged into the Safer Local Roads and Infrastructure Program.

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.....	275,903	22,405	6,151	5,085	6,388	17,001	27,614
Restricted cash.....	132,870	84,848	374,362	175,540	462,120	883,598	1,326,898
Receivables.....	145,552	113,142	145,846	146,140	146,434	146,728	147,022
Other.....	589,684	367,140	589,684	589,684	589,684	589,684	589,684
Assets held for sale.....	3,071	155	3,071	3,071	3,071	3,071	3,071
Total current assets.....	1,147,080	587,690	1,119,114	919,520	1,207,697	1,640,082	2,094,289
NON-CURRENT ASSETS							
Holding Account receivables.....	4,817,117	5,397,384	5,400,244	6,046,407	6,719,044	7,390,706	8,058,643
Property, plant and equipment.....	65,734,789	67,475,627	69,774,788	73,719,009	76,096,284	78,231,999	80,323,303
Receivables.....	9,054	220	9,054	9,054	9,054	9,054	9,054
Intangibles.....	8,837	6,359	6,765	4,003	466	8	8
Other.....	19,117	11,742	19,117	19,117	19,117	19,117	19,117
Total non-current assets.....	70,588,914	72,891,332	75,209,968	79,797,590	82,843,965	85,650,884	88,410,125
TOTAL ASSETS	71,735,994	73,479,022	76,329,082	80,717,110	84,051,662	87,290,966	90,504,414
CURRENT LIABILITIES							
Employee provisions.....	52,664	44,885	52,664	52,664	49,783	49,783	49,783
Payables.....	3,836	19,303	4,889	5,942	6,995	8,048	9,101
Borrowings and leases.....	693,196	5,146	710,859	7,106	6,629	6,499	6,152
Other.....	762,542	551,691	980,029	833,205	768,047	769,882	771,138
Total current liabilities.....	1,512,238	621,025	1,748,441	898,917	831,454	834,212	836,174
NON-CURRENT LIABILITIES							
Employee provisions.....	8,385	11,302	10,920	14,282	17,607	18,051	18,495
Borrowings and leases.....	11,754	6,649	14,032	12,275	10,908	12,895	12,714
Other.....	14,067	89	14,067	14,067	14,067	14,067	14,067
Total non-current liabilities.....	34,206	18,040	39,019	40,624	42,582	45,013	45,276
TOTAL LIABILITIES	1,546,444	639,065	1,787,460	939,541	874,036	879,225	881,450
EQUITY							
Contributed equity.....	8,207,748	9,143,688	9,178,578	10,155,071	10,831,825	11,283,042	11,697,555
Accumulated surplus/(deficit).....	21,213,796	22,810,830	22,132,247	23,517,765	24,555,711	25,406,193	26,331,290
Reserves.....	40,768,006	40,885,439	43,230,797	46,104,733	47,790,090	49,722,506	51,594,119
Total equity.....	70,189,550	72,839,957	74,541,622	79,777,569	83,177,626	86,411,741	89,622,964
TOTAL LIABILITIES AND EQUITY	71,735,994	73,479,022	76,329,082	80,717,110	84,051,662	87,290,966	90,504,414

(a) Full audited financial statements are published in Main Roads' 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 GOVERNMENT							
Service appropriations	1,004,293	1,016,626	1,106,253	1,282,099	1,416,385	1,497,648	1,605,638
Capital appropriation.....	741,706	732,662	722,298	815,086	699,798	428,641	430,905
Administered equity contribution.....	-	-	-	-	-	56,846	37,091
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	1,404	5,654	5,354	5,772	18,604	17,777	13,204
Regional Infrastructure and Headworks							
Fund	69,969	129,114	119,308	128,673	45,630	30,200	24,500
Strategic Industries Fund	-	-	-	2,950	4,200	5,850	-
Other.....	311,590	327,398	372,970	117,566	98,737	67,774	54,832
Net cash provided by Government	2,128,962	2,211,454	2,326,183	2,352,146	2,283,354	2,104,736	2,166,170
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(133,655)	(146,916)	(175,167)	(197,048)	(204,890)	(208,741)	(214,466)
Grants and subsidies	(552,498)	(555,211)	(602,500)	(819,156)	(372,729)	(278,307)	(298,081)
Supplies and services	(573,169)	(631,072)	(830,969)	(706,325)	(659,113)	(669,936)	(681,182)
Accommodation	(23,898)	(24,213)	(27,213)	(27,510)	(27,510)	(27,510)	(27,510)
GST payments.....	(507,580)	(147,054)	(303,054)	(303,054)	(303,054)	(303,054)	(303,054)
Finance and interest costs.....	(5,414)	(484)	(20,197)	(5,391)	(855)	(784)	(827)
Other payments	(46,303)	(15,992)	(15,992)	(16,224)	(16,224)	(16,224)	(16,224)
Receipts							
Regulatory fees and fines	1	-	-	-	-	-	-
Grants and subsidies	1,033,678	1,119,730	1,321,145	1,689,648	885,484	642,769	538,640
Sale of goods and services.....	64,079	38,679	107,221	43,827	36,381	29,572	22,801
GST receipts.....	495,776	146,808	302,808	302,808	302,808	302,808	302,808
Other receipts	15,125	15,607	15,607	15,607	14,857	14,857	14,857
Net cash from operating activities	(233,858)	(200,118)	(228,311)	(22,818)	(344,845)	(514,550)	(662,238)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,244,902)	(2,074,754)	(2,287,100)	(1,864,964)	(1,581,666)	(1,092,517)	(975,902)
Other payments	-	(1,000)	-	-	(60,000)	(60,000)	(65,000)
Net cash from investing activities	(2,244,902)	(2,075,754)	(2,287,100)	(1,864,964)	(1,641,666)	(1,152,517)	(1,040,902)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(113,691)	(189,970)	(692,951)	(709,381)	(6,086)	(5,258)	(6,134)
Proceeds from borrowings.....	557,220	-	703,400	-	-	-	-
Other proceeds ^(b)	-	30,000	120,636	47,922	-	-	-
Net cash from financing activities	443,529	(159,970)	131,085	(661,459)	(6,086)	(5,258)	(6,134)
NET INCREASE/(DECREASE) IN CASH HELD.....	93,731	(224,388)	(58,143)	(197,095)	290,757	432,411	456,896
Cash assets at the beginning of the reporting period	266,548	299,445	408,773	380,513	180,625	468,508	900,599
Net cash transferred to/from other agencies	48,494	32,196	29,883	(2,793)	(2,874)	(320)	(2,983)
Cash assets at the end of the reporting period	408,773	107,253	380,513	180,625	468,508	900,599	1,354,512

(a) Full audited financial statements are published in Main Roads' Annual Report.

(b) This represents Westport-related land acquisitions.

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							
Taxation							
Permits - Oversize Vehicles and Loads	11,134	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL ADMINISTERED INCOME	11,134	7,500	7,500	7,500	7,500	7,500	7,500
EXPENSES							
Grants to Charitable and Other Public Bodies							
Receipts Paid into the Consolidated Account	11,134	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL ADMINISTERED EXPENSES	11,134	7,500	7,500	7,500	7,500	7,500	7,500

Division 39 Public Transport Authority of Western Australia

Part 9 Transport and Major Infrastructure

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							
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	382	383	383	397	406	417	417
Total appropriations provided to deliver services	382	383	383	397	406	417	417
CAPITAL							
Item 152 Capital Appropriation	2,144,114	3,282,690	2,775,385	2,390,120	854,896	690,264	536,661
Capital Appropriation METRONET Projects Under Development.....	-	27,433	-	-	-	-	-
TOTAL APPROPRIATIONS	2,144,496	3,310,506	2,775,768	2,390,517	855,302	690,681	537,078
EXPENSES							
Total Cost of Services	2,092,783	2,234,680	2,441,461	2,552,193	2,558,518	2,587,550	2,604,102
Net Cost of Services ^(a)	1,867,429	1,990,184	2,166,765	2,296,780	2,323,874	2,341,781	2,350,789
CASH ASSETS ^(b)	516,249	119,893	246,963	94,101	41,527	137,988	39,084

(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
Election Commitments					
Bus Electrification ^(a)	-	(1,472)	(3,075)	(4,975)	(6,968)
Direct Employment	-	1,000	-	-	-
Small Commitments	-	135	-	-	-
Surf CAT.....	-	2,965	3,392	3,494	3,599
New Initiatives					
Cost of Living - Free Public Transport Initiatives	280	-	-	-	-
Electric Vehicle Charging at Train Stations	465	281	-	-	-
Other					
Esperance Bus Service	500	513	525	538	552
External Services and Works	3,032	1,007	200	200	200
Freight Rail Network - Commercial Options Analysis	-	269	-	-	-
Fremantle Central Area Transit - Withdrawal of City of Fremantle Contribution	(343)	(343)	(343)	(343)	(343)
Interest Expenses.....	57,511	22,215	11,415	16,087	33,775
Transport Planning	2,428	-	-	-	-
Murdoch Station Capacity Upgrade - Planning.....	-	10,000	-	-	-
Operating Costs Update.....	48,344	33,416	9,947	12,097	17,603
Public Realm Maintenance.....	-	5,148	-	12,352	-
Public Sector Wages Policy.....	7,545	10,275	10,964	11,359	11,455

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
QEll Medical Centre Access and Transport Planning	-	970	800	-	-
RiskCover Fund Insurance Premiums	14,853	11,544	-	-	-
Southeast Metropolitan Bus Services	-	4,913	5,360	5,495	5,632
Western Australian Public Sector Learning Initiative	-	(72)	(136)	(156)	(169)

(a) Although electric buses have higher upfront costs than diesel buses, they are more cost-effective over their operational lifetime due to lower running and maintenance expenses. The cost decreases shown in the table represent reductions in operating expenses over the forecast period as a result of ongoing transition to an all-electric fleet.

Significant Initiatives

Election Commitments

Suburban Flat Fare and Half-Price Transwa Fares

1. To provide further cost of living relief to Western Australians, the Authority will implement the Government's suburban flat fare election commitment from 1 January 2026 and cap fares at the one-zone rate across the Transperth (bus, train and ferry) and regional town bus service networks, with fares on Transwa regional coach and train services to also be reduced by 50% from 1 January 2026.

Bus Electrification

2. The Authority has made significant progress in the transition of its Transperth bus fleet from diesel to electric buses. State funding of \$125 million, with a matching Commonwealth contribution, has been used to kickstart the transition under the Government's Made in WA plan, with 18 locally-manufactured electric buses now operating on the Perth Central Area Transit (CAT) network and being charged at the recently constructed charging stations at Elizabeth Quay Bus Station. Electric charging installation works have also commenced at the Bayswater, Malaga and Karrinyup bus depots.
3. The last diesel Transperth bus rolled off the production line in Malaga in May 2025, with all new Transperth buses to be electric. The additional capital investment in this Budget has been partly offset by reductions in operating costs, reflecting that electric buses are cheaper to run and maintain in the long-term.

Surf CAT

4. A new free high frequency Surf CAT bus service will provide users with a convenient and efficient travel connection between Stirling Station and Scarborough Beach. The service will commence towards the end of the 2025 calendar year.

Direct Employment

5. In line with the Government's longstanding policy on insourcing, the Authority will, as the relevant contracts expire and subject to a business case illustrating economic benefit, directly employ revenue protection officers, Transperth security officers and cleaners servicing the Authority's network. In 2025-26, \$1 million has been allocated for the completion of the business case.

METRONET

6. Public transport operating costs have been updated following the opening of METRONET's Ellenbrook Line, Yanchep Rail Extension and Thornlie-Cockburn Link (the first east-west rail connection), comprising 53 kilometres of new rail line and 10 new stations. The rebuilt inner Armadale Line has reopened to Beckenham, with 5.5 kilometres of new elevated rail line constructed, five new stations built, and six level crossings removed. The remainder of the Armadale Line, including the new Armadale Station and the extension to Byford, is expected to open before the end of the 2025 calendar year.
7. These achievements represent significant milestones for the METRONET program, which has created thousands of jobs for Western Australians in construction and operation. The Authority will continue to work towards the smooth integration of the new lines, stations and services within its existing operations to continue delivering world-class public transport to the people of Western Australia.

Net Zero Transition

8. To further contribute to the Government's goal of net zero greenhouse gas emissions by 2050, the Authority will continue installing solar panels at bus and train stations, and depots throughout the urban network. The Authority is also continuing the development and provision of electric vehicle charging infrastructure at selected train stations, with charging currently available as a pilot program at 15 stations.

Cost of Living - Free Public Transport Initiatives

9. Several initiatives have been implemented to encourage the continued use of public transport and provide cost of living relief for Western Australians. Continuing with the success of the 2024-25 Summer of Free Public Transport, all passengers with a SmartRider card are able to travel across the network for free every Sunday until January 2026, and school students with a valid SmartRider can travel for free on weekdays during the gazetted 2025 and 2026 school years.

Infrastructure Planning - Murdoch Station

10. The Authority will continue planning and design for the upgrade of Murdoch Station. Murdoch, which is the busiest station outside the Perth Central Business District, serves as an origin and destination station with links to the adjacent Murdoch Health and Knowledge Precinct. Transfers from bus services comprise 60% of rail boardings at the station, and the State and Commonwealth Governments have allocated \$10 million to progress planning for an upgraded station.

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 Outcomes	Services
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Accessible, reliable and safe public transport system.	1. Metropolitan and Regional Passenger Services 2. Country Passenger Rail and Road Coach Services 3. Regional School Bus Services
	Protection of the long-term functionality of the rail corridor and railway infrastructure.	4. Rail Corridor and Residual Freight Issues Management

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. Metropolitan and Regional Passenger Services.....	1,662,573	1,832,720	1,942,414	2,088,010	2,103,869	2,138,718	2,164,016
2. Country Passenger Rail and Road Coach Services.....	64,642	60,578	63,516	62,656	65,488	67,865	68,803
3. Regional School Bus Services.....	148,815	148,334	150,212	150,795	149,795	150,340	150,941
4. Rail Corridor and Residual Freight Issues Management.....	216,753	193,048	285,319	250,732	239,366	230,627	220,342
Total Cost of Services.....	2,092,783	2,234,680	2,441,461	2,552,193	2,558,518	2,587,550	2,604,102

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Accessible, reliable and safe public transport system:					
Use of public transport - Passengers per service kilometre:					
Metropolitan bus services	1.08	0.92	1.01	1.03	1
Metropolitan train services	5.09	4.49	4.38	4.45	
Metropolitan ferry services	15.85	13	15.58	16.78	2
Intra-town regional bus services	0.625	0.705	0.610	0.705	3
Country passenger rail services	0.137	0.107	0.114	0.126	4
Country passenger road coach services	0.057	0.057	0.057	0.061	5
Inter-town country bus services	0.013	0.013	0.013	0.013	
Accessible public transport - The proportion of street addresses within the Perth Public Transport Area which are within 500 metres of a Transperth stop providing an acceptable level of service	87%	85%	87%	85%	
Metropolitan and regional passenger services reliability:					
Bus services arriving within four minutes of scheduled time (first and last timing points - six minutes for interim points)	90%	92%	91%	92%	
Train arriving within four minutes of scheduled time	94%	95%	94%	95%	
Ferries arriving within four minutes of scheduled time	97%	97%	97%	97%	
Country passenger rail and road coach services reliability:					
Prospector arriving within 15 minutes of scheduled time	59%	80%	65%	80%	6
Australind arriving within 10 minutes of scheduled time	96%	95%	97%	95%	
MerredinLink arriving within 10 minutes of scheduled time	72%	90%	76%	90%	6
AvonLink arriving within 10 minutes of scheduled time	92%	90%	91%	90%	
Road Coaches arriving within 10 minutes of scheduled time	98%	95%	97%	95%	
Satisfaction with school bus availability at arrival/departure time:	100%	100%	100%	100%	
Level of overall customer satisfaction - Customer satisfaction index:					
Metropolitan bus services	90%	92%	92%	91%	
Metropolitan train services	94%	92%	94%	92%	
Metropolitan ferry services	99%	97%	97%	97%	
Country passenger rail and road coach services	90%	90%	90%	90%	
Customer perception of safety - Independent external surveys:					
Train station - Daytime	98%	96%	98%	96%	
On-board train - Daytime	99%	97%	99%	97%	
Bus station - Daytime	98%	99%	99%	99%	
On-board bus - Daytime	98%	99%	99%	99%	
Train station - Night-time	80%	72%	80%	72%	7
On-board train - Night-time	82%	76%	82%	76%	7
Bus station - Night-time	76%	83%	83%	80%	
On-board bus - Night-time	80%	85%	85%	83%	
Level of notifiable safety occurrences - Notifiable occurrences:					
Category A occurrences per million passenger boardings	0.95	0.92	0.66	0.59	8
Category A occurrences per million train kilometres	4.31	3.63	2.77	2.49	8
Category B occurrences per million passenger boardings	5.64	5.85	3.74	3.37	8
Category B occurrences per million train kilometres	25.55	23.27	15.79	14.21	8
Regional school bus services: notifiable occurrences (accidents) reported each school year	17	19	16	19	9
Return on construction expenditure (RCE) ^(b)	1.7	1.4	1.3	1.6	10
Outcome: Protection of the long-term functionality of the rail corridor and railway infrastructure:					
Number of lease breaches	nil	nil	nil	nil	

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

(b) RCE is based on the estimated benefit-cost ratio of a set of projects undertaken each year. It indicates the extent to which new bus and rail construction expenditures will deliver future economic benefits to the community.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual exceeds the 2024-25 Budget due to increased overall patronage, including higher than expected usage of the train replacement bus services that were implemented following the temporary closure of the Armadale Line.
2. The 2024-25 Estimated Actual exceeds the 2024-25 Budget due to increased patronage as a result of the free travel initiatives. The 2025-26 Budget Target is set higher than the 2024-25 Estimated Actual due to the expectation of continued increased ferry patronage.
3. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to a shift in patronage preferences relative to the higher pre-COVID-19 utilisation of bus services, which the 2024-25 Budget target was predicated upon. The 2025-26 Budget Target remains unchanged on the expectation that patronage will increase to the pre-COVID-19 level.
4. The 2024-25 Estimated Actual exceeds the 2024-25 Budget projection due to increased patronage driven by the half price fare initiative over the summer period. The 2025-26 Budget Target is projected to be higher based on anticipated growth in patronage, including as a result of the resumption of Australind rail services.
5. The 2025-26 Budget Target exceeds the 2024-25 Estimated Actual due to the projected patronage growth that is expected to result from the implementation of half price fares on Transwa services from 1 January 2026.
6. Service reliability for the Prospector and MerredinLink services continues to improve, although the 2023-24 Actual and the 2024-25 Estimated Actual still fell below the 2024-25 Budget projections. This resulted from delays at rail crossings and track-related issues, which were caused by maintenance work being conducted during these periods.
7. The 2024-25 Estimated Actual exceeds the 2024-25 Budget Target due to increased investment in passenger safety measures implemented throughout services and at station facilities.
8. The 2024-25 Estimated Actual and the 2025-26 Budget Target are projected to be lower than the 2023-24 Actual and 2024-25 Budget projection due to an anticipated decrease in both Category A and Category B notifiable occurrences. This reduction stems from the Authority's ongoing commitment to implementing safe working practices and conducting continued education programs regarding rail line-associated risks.
9. The 2023-24 Actual and the 2024-25 Estimated Actual accident rates are lower than the 2024-25 Budget and the 2025-26 Budget Target due to the successful implementation of a systematic road safety approach through collaborative efforts between the Authority and school bus drivers.
10. The 2025-26 Budget Target is expected to be higher than the 2024-25 Budget Target and the 2024-25 Estimated Actual due to the retiming of projects with higher returns into 2025-26.

Services and Key Efficiency Indicators

1. Metropolitan and Regional Passenger Services

Provision of customer-focused, safe and cost-effective passenger transport to the metropolitan area and regional towns.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,662,573	1,832,720	1,942,414	2,088,010	1
Less Income	188,070	212,667	241,980	217,131	2
Net Cost of Service	1,474,503	1,620,053	1,700,434	1,870,879	
Employees (Full-Time Equivalents)	1,957	2,189	2,198	2,347	3
Efficiency Indicators					
Average cost per passenger kilometre:					
Transperth bus operations	\$1.45	\$1.71	\$1.55	\$1.50	4
Transperth train operations	\$0.96	\$1.15	\$1.15	\$1.17	
Transperth ferry operations	\$1.66	\$1.72	\$1.35	\$1.27	4
Average cost per 1,000 place kilometres - Intra-town regional bus services	\$100.06	\$93.67	\$93.62	\$96.06	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is forecast to increase from the 2024-25 Estimated Actual, largely due to increased depreciation expenses, additional public transport operating costs, increased expenditure on train replacement bus services during the temporary Armadale Line closure and planning for the Murdoch Station Capacity Upgrade. These increases are partially offset by a reduction in expenses following the one-off 2024-25 contribution payment for Tonkin Gap and decreased interest and RiskCover Fund Insurance Premium expenses.
2. The 2025-26 Budget Target is forecast to decrease compared to the 2024-25 Estimated Actual, primarily due to the one-off Commonwealth Government contribution for Tonkin Gap that was received in 2024-25 and reduced revenue from external works performed for third parties, which have been partially offset by increased Transperth fare revenue.
3. The 2025-26 Budget Target is forecast to increase compared to the 2024-25 Estimated Actual due to the additional operational staff that will support network growth and service delivery expansion.
4. The 2024-25 Estimated Actual and 2025-26 Budget Target are lower than the 2024-25 Budget due to sustained higher patronage levels across the network.

2. Country Passenger Rail and Road Coach Services

Provision of customer-focused, safe and cost-effective passenger transport to regional communities.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	64,642	60,578	63,516	62,656	
Less Income	12,023	11,545	10,963	9,995	
Net Cost of Service	52,619	49,033	52,553	52,661	
Employees (Full-Time Equivalents)	166	168	168	169	
Efficiency Indicators					
Average cost per passenger kilometre:					
Transwa rail	\$0.71	\$0.78	\$0.74	\$0.76	
Transwa road coaches	\$0.46	\$0.42	\$0.40	\$0.42	
Average cost per 1,000 place kilometres - Inter-town country bus services	\$20.08	\$21.24	\$22.31	\$22.31	

3. Regional School Bus Services

Provision of regional school bus transport to Western Australian school students.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	148,815	148,334	150,212	150,795	1
Less Income	25	nil	nil	nil	
Net Cost of Service	148,790	148,334	150,212	150,795	
Employees (Full-Time Equivalents)	36	35	40	46	1
Efficiency Indicator					
Average cost per contracted kilometre - school bus services	\$4.50	\$4.47	\$4.64	\$4.47	

Explanation of Significant Movements

(Notes)

- The 2025-26 Budget Target are forecast to increase from the 2024-25 Estimated Actual, primarily due to the allocation of additional resources to implement recommendations of the School Bus Services - Bus Fair Report.

4. Rail Corridor and Residual Freight Issues Management

Managing the rail freight corridor and infrastructure leased to the private sector and associated freight transport issues.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	216,753	193,048	285,319	250,732	1
Less Income	25,236	20,284	21,753	28,287	
Net Cost of Service	191,517	172,764	263,566	222,445	
Employees (Full-Time Equivalents)	35	35	38	44	
Efficiency Indicator					
Total cost of managing the rail freight corridor and residual freight issues	\$216,754	\$193,048	\$285,319	\$250,732	1

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is forecast to decrease from the 2024-25 Estimated Actual, largely due to a one-off impairment loss in 2024-25 and lower depreciation costs.

Asset Investment Program

Election Commitments

Bus Electrification

1. The Authority has recently varied the Bus Supply Agreement to align with the construction and modification of Transperth bus depots to accommodate battery-electric buses. In total, 132 electric buses will be supplied to the Authority in 2025-26 under the contract with Volvo Bus Australia, with the bus bodies to be manufactured locally by Volgren Australia, which operates out of Malaga. The first stage of depot upgrade works is progressing, with Malaga scheduled to be completed by mid-2025, and Karrinyup and Bayswater in 2026.

METRONET on Swan

2. Planning is underway to expand the Transperth ferry service between Elizabeth Quay and Applecross via Matilda Bay, including new landside infrastructure and jetties. The Authority has also released a request for tender for the local design and construction of five new electric vessels.

Surf CAT

3. A total of \$4.3 million has been allocated to upgrade the intersection of Scarborough Beach Road and West Coast Highway to provide bus priority, along with other minor civil and road works, to facilitate the safe and efficient operation of the new Surf CAT bus service.

Freight Program

Grain Freight and Western Australia Agricultural Supply Chain Improvements

4. The \$200 million Agricultural Supply Chain Improvements program includes the Grain Freight Upgrades and Western Australian Agricultural Supply Chain Improvements programs. The project consists of upgrading rail sidings and increasing freight capacity along key agricultural transport routes in the Wheatbelt and Great Southern. In 2025-26, it is expected that the rail sidings will be completed, with further upgrades and the design and procurement of materials for the Midland Line to progress.

Kenwick Intermodal Terminal

5. With a \$10 million funding commitment from the Government, the new Kenwick Intermodal Terminal has been constructed. The eight-hectare purpose-built terminal has an annual operational throughput capacity of approximately 250,000 twenty-foot equivalent units (TEU) for shipping container imports and exports and became operational in August 2024. Between August 2024 and March 2025, 30,567 TEUs were railed between Kenwick and the North Quay Rail Terminal at Fremantle Port.

Westport

6. The endorsed Westport Business Case anticipates rail upgrades to facilitate movement in and out of the new port facility in Kwinana. The State and Commonwealth Governments have allocated \$28.5 million to complete project definition and development for these projects, including \$21 million for duplication and level crossing removals on sections of single track between Kwinana and Forrestfield and \$7.5 million for the grade separation of the North Lake Road level crossing.

METRNET

Bayswater Station

7. The new Bayswater Station replaced the existing station and rail bridge with two new elevated rail bridges over King William Street. Each rail bridge has its own station concourse and services the Airport, Ellenbrook and Midland lines.

Byford Rail Extension

8. The Armadale Line is being extended by eight kilometres from Armadale Station to Byford. The Byford Rail Extension project has resulted in the removal of seven level crossings, delivery of an upgraded elevated station at Armadale and a new at-grade station at Byford. The extension and two new stations will open for revenue service before the end of the 2025 calendar year.

Midland Station

9. A new Midland Station is being constructed between Helena and Cale Streets. The new station will provide better integration with the town centre, with much closer connections to the Midland Gate Shopping Centre and Midland Health Campus. Construction is underway, with the casting of the northern podium slab now complete.

Midland Station Multi-Storey Carpark

10. The new 800-bay multi-storey carpark was opened at Midland Station in January 2025.

Morley-Ellenbrook Line

11. The 21 kilometre METRONET Ellenbrook Line opened in December 2024, with five new stations being delivered at Morley, Noranda, Malaga, Whiteman Park and Ellenbrook. Ellenbrook Station has quickly become one of the most popular stations on the METRONET network.

Railcar Acquisition for METRONET and A-Series Railcar Replacement

12. A total of 246 new C-Series railcars are being procured to support METRONET projects (102 railcars) and to replace the A-Series railcars (144 railcars). The new railcars are six-car sets, which provide additional passenger capacity compared to the A-Series. Following extensive testing, the C-Series trains have entered passenger service on the Yanchep and Mandurah lines.

Thornlie-Cockburn Line

13. The Thornlie Line now extends to Cockburn Central Station on the Mandurah Line, with two new stations constructed at Nicholson Road and Ranford Road, and Thornlie Station reconfigured for through-running. The new line opened on 9 June 2025, providing Perth's first modern east-west line connection.

Victoria Park-Canning Level Crossing Removal

14. Six level crossings have been removed at Mint Street, Oats Street, Welshpool Road, Hamilton Street, Wharf Street and William Street, and new elevated stations constructed at Carlisle, Oats Street, Queens Park, Cannington and Beckenham. The upgraded Armadale Line to Beckenham was reopened on 9 June 2025.

Yanchep Rail Extension

15. The Yanchep Line (formerly known as the Joondalup Line) has been extended by 14.5 kilometres from Butler to Yanchep, with three new stations located at Yanchep, Eglinton and Alkimos (including bus interchanges and park and ride facilities). The extended line was opened on 14 July 2024.

Australind Railcars

16. The Authority will invest \$80 million to acquire two additional three-car diesel railcar sets for the Australind train service, which will improve the resilience of the service and provide capacity for future service expansion.

High Capacity Signalling Program of Works

17. The High Capacity Signalling (HCS) Program of Works will replace the existing signalling system on the Transperth rail network with a communications-based train control system designed to support increased service frequencies. The program comprises the HCS, Radio Systems Replacement (RSR), Nowergup Railcar Modification Shed and Public Transport Operations Control Centre (PTOCC) projects. Collectively, these projects will deliver a more efficient, reliable, and predictable suburban rail service. The HCS Alliance contract was signed in July 2024, with design now underway, and PTOCC is ready for operations. The RSR and Nowergup Railcar Modification Shed projects are progressing.

Rail Revitalisation Program

18. The Rail Revitalisation Program focuses on replacing life-expired assets on the current network with modern assets capable of meeting the future demands of the network. Works on the Outer Armadale Line have been substantially completed, aligning with the opening of the METRONET Byford Rail Extension. Site investigations and concept design for the next work packages, on the Inner Midland and Inner Fremantle lines, are currently underway.

SmartRider System Asset Replacement and Technology Update

19. In 2025-26, the Authority will invest \$11 million to continue the replacement of SmartRider system assets and to update the technology used by the system to enable credit card and mobile phone payments.

Stirling Bus Interchange

20. An expanded Stirling Bus Interchange over the Yanchep Line and the Mitchell Freeway at Stirling Station is being constructed. The construction contract was awarded in October 2021 and is expected to be complete by early 2026.

	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							
Bus Electrification.....	435,348	36,898	31,314	138,820	153,505	59,980	46,145
METRONET on Swan	106,999	3,120	3,120	25,617	14,346	63,916	-
Surf CAT.....	4,300	-	-	4,300	-	-	-
Other Works in Progress							
Bus Infrastructure Program							
Bus Infrastructure Projects	38,150	15,178	15,013	7,240	15,732	-	-
Bus Replacement Program.....	621,104	363,427	70,405	38,445	38,585	36,930	24,449
SmartRider System Asset Replacement and Technology Update.....	60,221	49,164	11,597	11,057	-	-	-
Common Infrastructure Program - Minor Capital Works.....	31,494	9,696	1,864	9,043	3,500	3,500	5,755
Freight Program							
Grain Freight Upgrades	22,001	21,107	11,372	894	-	-	-
Western Australian Agricultural Supply Chain Improvements	177,173	8,745	8,248	46,005	119,356	3,067	-
Major Projects							
Future Urban Railcar	261,084	257,092	3,712	3,992	-	-	-
High-Capacity Signalling - Program of Works.....	3,006,093	457,513	237,865	559,155	413,958	291,679	452,098
Stirling Bus Interchange.....	173,780	141,432	78,071	32,348	-	-	-
Westport Projects	28,500	500	500	2,500	6,000	12,500	7,000

	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
METRONET							
Byford Rail Extension	1,335,286	1,165,070	649,946	170,216	-	-	-
Forrestfield-Airport Link	1,841,000	1,801,650	14,319	39,350	-	-	-
Greenwood Station Multi-Storey Carpark	38,000	749	-	-	-	-	-
Lakelands Station	72,000	63,605	4,892	8,395	-	-	-
Level Crossing Removal - Victoria Park-Canning	1,547,217	1,420,120	614,827	127,097	-	-	-
Morley-Ellenbrook Line	1,667,200	1,647,206	223,267	19,994	-	-	-
New Midland Station	416,775	258,991	122,908	118,078	39,706	-	-
New Midland Station Multi-Storey Carpark	50,889	45,498	15,022	5,391	-	-	-
Thornlie-Cockburn Link	1,627,174	1,516,488	449,975	110,686	-	-	-
Yanchep Rail Extension	1,342,714	1,299,120	83,811	43,594	-	-	-
Operational Business Support Systems Program							
Business Support Upgrades	106,193	72,056	24,142	7,859	4,181	6,722	7,175
CCTV Program	40,364	8,962	4,159	4,784	12,612	5,006	3,000
Parking Facilities Upgrades	71,829	6,044	5,450	4,963	7,116	-	53,706
Rail Infrastructure Program							
Rail Infrastructure	923,913	521,146	114,477	154,769	71,825	68,006	99,467
Rail Revitalisation Program	141,642	128,503	104,003	13,139	-	-	-
Rail Stations Program							
Lifts and Escalators Upgrades and Replacements	9,166	7,270	177	1,896	-	-	-
New Stations and Existing Stations Upgrades	37,812	28,629	12,410	9,183	-	-	-
Railcar Program							
Australind Railcar Replacement	161,507	63,020	33,091	55,208	43,279	-	-
Railcar Acquisition	510,984	324,385	113,124	94,084	76,044	9,276	1,058
Railcar Replacement	944,610	477,523	150,163	129,883	89,378	93,621	97,122
COMPLETED WORKS							
Bus Infrastructure Program - Bus Infrastructure Projects	61,641	61,641	31,086	-	-	-	-
Common Infrastructure Program - Minor Capital Works	5,936	5,936	670	-	-	-	-
Freight Program - Kenwick Intermodal Terminal Development	10,000	10,000	3,992	-	-	-	-
METRONET							
Bayswater Station (Forrestfield-Airport Link Services and Morley-Ellenbrook Line Forward Works)	465,447	465,447	24,420	-	-	-	-
Level Crossing Removal Program	125,141	125,141	8,489	-	-	-	-
Mandurah Station Multi-Storey Carpark	32,085	32,085	2,242	-	-	-	-
Parking Facilities Program - Electronic Vehicle Recharging Infrastructure							
2,240	2,240	1,120	-	-	-	-	-
Rail Infrastructure Program	38,339	38,339	520	-	-	-	-
Rail Stations Program - Targeted Disability Discrimination Act Station Upgrades	8,001	8,001	-	-	-	-	-
Total Cost of Asset Investment Program	18,601,352	12,968,737	3,285,783	1,997,985	1,109,123	654,203	796,975
Loans and Other Repayments	-	-	509,449	761,306	9,573	13,271	20,000
Total Asset Investment Program	18,601,352	12,968,737	3,795,232	2,759,291	1,118,696	667,474	816,975
FUNDED BY							
Borrowings			493,328	(98,485)	138,909	194,368	310,674
Capital Appropriation			509,478	1,178,096	499,635	174,900	145,745
Capital Appropriation - Sourced from Commonwealth			2,133,399	1,075,760	218,997	379,100	254,652
Funding included in Department of Treasury and Finance - Administered Item			-	50,000	32,500	-	-
Holding Account			24,967	14,119	10,709	-	-
Internal Funds and Balances			246,329	149,868	51,309	(96,461)	98,904
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund			1,853	1,796	1,281	-	-
Royalties for Regions Fund			2,285	-	-	-	-
Other			5,745	78,191	87,170	3,067	-
Other Grants and Subsidies			377,848	309,946	78,186	12,500	7,000
Total Funding			3,795,232	2,759,291	1,118,696	667,474	816,975

Financial Statements

Income Statement

Expenses

1. Total Cost of Services in the 2025-26 Budget Year is forecast to increase from the 2024-25 Estimated Actual. This increase is mainly due to increases in depreciation expenses, a revision in forecast cost growth parameters, annual operating costs for new services, the Armadale Line Shutdown Bus Service extension, and planning for the Murdoch Station Capacity Upgrades. These increases are offset by some decreases in expenses, including for the one-off Tonkin Gap 2024-25 contribution expense, a one-off impairment loss in 2024-25, and reduced interest expenses.

Income

2. Total income in the 2025-26 Budget Year is forecast to decrease from the 2024-25 Estimated Actual. The net decrease is mainly due to a one-off Commonwealth Government contribution for Tonkin Gap that was received in 2024-25 (\$40 million), which has been offset by increased Transperth fare revenue (\$20.3 million).

Statement of Financial Position

3. Total equity in the 2025-26 Budget Year is forecast to increase from the 2024-25 Estimated Actual. This comprises a projected increase in total assets of \$1.1 billion and a decrease in total liabilities of \$1 billion.
4. The Authority's statement shows accumulated deficits across the outyears as no accrual is provided to fund depreciation. It has been determined that there is no need to provide the significant accrual appropriation that would be required to fund depreciation.

Statement of Cashflows

5. Proceeds from borrowings in the 2024-25 Estimated Actual have increased by \$663 million from the 2024-25 Budget, which is predominantly attributable to increased short-term borrowings to meet the cashflow requirements of various METRONET projects.
6. Capital appropriation in the 2025-26 Budget Year is forecast to decrease by \$385 million, which reflects the decreasing cashflow requirements across the program of works as a number of major projects reach completion.

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)	288,017	372,148	378,470	412,635	421,550	430,344	438,364
Grants and subsidies ^(c)	690,498	661,013	669,495	667,846	675,691	699,244	694,604
Supplies and services	334,989	365,541	437,254	413,600	379,211	378,872	381,371
Accommodation	36,934	45,811	46,388	55,753	56,957	56,982	57,153
Depreciation and amortisation	523,305	601,835	648,840	776,026	812,991	798,081	790,512
Finance and interest costs	165,722	140,218	197,729	168,013	163,598	175,143	192,768
Other expenses	53,318	48,114	63,285	58,320	48,520	48,884	49,330
TOTAL COST OF SERVICES	2,092,783	2,234,680	2,441,461	2,552,193	2,558,518	2,587,550	2,604,102
Income							
Sale of goods and services	172,572	194,578	173,634	193,002	184,714	195,845	203,389
Regulatory fees and fines	4,289	3,871	3,871	4,420	4,420	4,420	4,420
Grants and subsidies	75	900	46,234	8,548	6	-	-
Other revenue	48,418	45,147	50,957	49,443	45,504	45,504	45,504
Total Income	225,354	244,496	274,696	255,413	234,644	245,769	253,313
NET COST OF SERVICES	1,867,429	1,990,184	2,166,765	2,296,780	2,323,874	2,341,781	2,350,789
INCOME FROM GOVERNMENT							
Service appropriations	382	383	383	397	406	417	417
Resources received free of charge	670	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	81,046	82,221	82,221	82,305	82,393	82,393	82,393
Other appropriations	1,216,005	1,283,888	1,390,573	1,412,781	1,405,909	1,440,064	1,456,718
Other revenues	336,267	379,191	418,724	418,215	194,588	44,808	36,241
TOTAL INCOME FROM GOVERNMENT	1,634,370	1,745,683	1,891,901	1,913,698	1,683,296	1,567,682	1,575,769
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(233,059)	(244,501)	(274,864)	(383,082)	(640,578)	(774,099)	(775,020)

(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 2,194, 2,444 and 2,606 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			
Country Passenger Services - Inter-town							
Country Bus Services	1,081	1,132	1,200	1,200	1,200	1,200	1,200
Grants to Other Government Agencies	20,496	-	-	-	-	-	-
Local Government	550	-	-	5,148	-	12,352	-
METRONET Community Assets Program	934	8,850	12,830	-	-	-	-
METRONET Office Expenses	-	1,970	3,019	940	-	-	-
Metropolitan Services							
Bus Operators	504,670	490,644	493,865	499,498	507,834	517,928	523,813
Ferry Services	1,668	2,018	1,977	1,999	2,033	2,073	2,097
Intra-town Regional Bus Services	21,049	24,786	24,399	24,678	25,089	25,588	25,879
Regional School Bus Services							
Conveyance Allowance	2,189	4,097	4,115	4,256	4,389	4,392	4,405
School Bus Services	137,861	127,516	128,090	130,127	135,146	135,711	137,210
TOTAL	690,498	661,013	669,495	667,846	675,691	699,244	694,604

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.....	180,162	79,728	154,844	55,297	8,870	16,419	3,848
Restricted cash.....	329,288	35,145	85,320	32,005	25,858	114,770	28,437
Holding Account receivables	24,967	101,328	24,967	14,119	10,709	-	-
Receivables.....	83,501	54,736	83,501	83,501	83,501	83,501	83,501
Other.....	62,142	66,127	62,142	62,142	62,142	62,142	62,142
Assets held for sale	2,180	2,180	2,180	2,180	2,180	2,180	2,180
Total current assets.....	682,240	339,244	412,954	249,244	193,260	279,012	180,108
NON-CURRENT ASSETS							
Holding Account receivables	156,485	55,157	131,518	128,247	120,948	131,657	131,657
Property, plant and equipment.....	18,042,181	19,349,743	20,652,339	21,868,127	22,165,367	22,024,643	22,033,583
Intangibles	11,025	39,765	36,784	41,788	42,566	40,322	39,127
Restricted cash.....	6,799	5,020	6,799	6,799	6,799	6,799	6,799
Total non-current assets.....	18,216,490	19,449,685	20,827,440	22,044,961	22,335,680	22,203,421	22,211,166
TOTAL ASSETS	18,898,730	19,788,929	21,240,394	22,294,205	22,528,940	22,482,433	22,391,274
CURRENT LIABILITIES							
Employee provisions.....	77,977	69,106	77,977	77,977	77,977	77,977	77,977
Payables.....	155,598	285,331	155,598	155,598	155,598	155,598	155,598
Borrowings and leases	287,992	57,937	308,109	314,041	264,318	198,752	269,229
Other.....	42,516	33,805	42,516	42,516	42,516	42,516	42,516
Total current liabilities.....	564,083	446,179	584,200	590,132	540,409	474,843	545,320
NON-CURRENT LIABILITIES							
Employee provisions.....	12,838	11,342	12,838	12,838	12,838	12,838	12,838
Borrowings and leases	4,162,762	3,821,727	3,984,781	2,984,380	3,026,205	3,134,565	3,216,754
Other.....	143,108	137,328	137,642	132,176	126,710	121,244	115,778
Total non-current liabilities.....	4,318,708	3,970,397	4,135,261	3,129,394	3,165,753	3,268,647	3,345,370
TOTAL LIABILITIES	4,882,791	4,416,576	4,719,461	3,719,526	3,706,162	3,743,490	3,890,690
EQUITY							
Contributed equity.....	10,477,202	13,589,030	13,257,060	15,693,888	16,582,565	17,272,829	17,809,490
Accumulated surplus/(deficit).....	(3,815,757)	(4,181,408)	(4,090,621)	(4,473,703)	(5,114,281)	(5,888,380)	(6,663,400)
Reserves	7,354,494	5,964,731	7,354,494	7,354,494	7,354,494	7,354,494	7,354,494
Total equity	14,015,939	15,372,353	16,520,933	18,574,679	18,822,778	18,738,943	18,500,584
TOTAL LIABILITIES AND EQUITY	18,898,730	19,788,929	21,240,394	22,294,205	22,528,940	22,482,433	22,391,274

(a) Full audited financial statements are published in the Authority'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 GOVERNMENT							
Service appropriations	1,216,387	1,284,271	1,390,956	1,413,178	1,406,315	1,440,481	1,457,135
Capital appropriation.....	2,144,114	3,310,123	2,775,385	2,390,120	854,896	690,264	536,661
Administered equity contribution.....	-	25,000	-	50,000	32,500	-	-
Holding Account drawdowns	105,671	24,967	24,967	14,119	10,709	-	-
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	197	-	-	-	-	-	-
Digital Capability Fund	2,149	3,017	2,188	2,708	1,281	-	-
Royalties for Regions Fund							
Regional Community Services Fund	81,046	82,221	82,221	82,305	82,393	82,393	82,393
Regional Infrastructure and Headworks							
Fund	23,891	-	2,285	-	-	-	-
Receipts paid into Consolidated Account	-	-	-	(6,000)	-	-	-
Other.....	337,112	378,029	417,562	417,053	194,588	44,808	36,241
Net cash provided by Government	3,910,567	5,107,628	4,695,564	4,363,483	2,582,682	2,257,946	2,112,430
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(279,811)	(372,542)	(378,864)	(413,032)	(421,550)	(430,344)	(438,364)
Grants and subsidies	(682,003)	(661,013)	(669,495)	(667,846)	(675,691)	(699,244)	(694,604)
Supplies and services	(327,532)	(365,541)	(437,254)	(413,600)	(379,211)	(378,872)	(381,371)
Accommodation.....	(36,062)	(45,811)	(46,388)	(55,753)	(56,957)	(56,982)	(57,153)
GST payments.....	(448,073)	(173,432)	(433,092)	(301,326)	(183,499)	(178,029)	(189,539)
Finance and interest costs	(157,181)	(140,218)	(197,729)	(168,013)	(163,598)	(175,142)	(192,766)
Other payments	(55,696)	(47,720)	(62,891)	(57,923)	(48,520)	(48,884)	(49,330)
Receipts							
Regulatory fees and fines	4,139	3,871	3,871	4,420	4,420	4,420	4,420
Grants and subsidies	75	900	46,234	8,548	6	-	-
Sale of goods and services.....	178,080	194,578	173,634	193,002	184,714	195,845	203,389
GST receipts.....	434,258	173,432	433,092	301,326	183,499	178,029	189,539
Other receipts	39,740	40,843	46,653	45,139	40,038	40,038	40,038
Net cash from operating activities	(1,330,066)	(1,392,653)	(1,522,229)	(1,525,058)	(1,516,349)	(1,549,165)	(1,565,741)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(3,415,426)	(3,048,709)	(3,285,783)	(1,997,985)	(1,109,123)	(654,203)	(796,975)
Proceeds from sale of non-current assets	778	-	-	6,000	-	-	-
Net cash from investing activities	(3,414,648)	(3,048,709)	(3,285,783)	(1,991,985)	(1,109,123)	(654,203)	(796,975)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(2,278,890)	(1,059,858)	(1,180,460)	(1,525,234)	(413,325)	(417,117)	(423,924)
Other payments	-	(27,433)	-	-	-	-	-
Proceeds from borrowings	3,262,027	360,428	1,023,622	525,932	403,541	459,000	575,306
Net cash from financing activities	983,137	(726,863)	(156,838)	(999,302)	(9,784)	41,883	151,382
NET INCREASE/(DECREASE) IN CASH HELD.....	148,990	(60,597)	(269,286)	(152,862)	(52,574)	96,461	(98,904)
Cash assets at the beginning of the reporting period	367,259	180,490	516,249	246,963	94,101	41,527	137,988
Cash assets at the end of the reporting period	516,249	119,893	246,963	94,101	41,527	137,988	39,084

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

METRONET Projects Under Development

Part 9 Transport and Major Infrastructure

Asset Investment Program

1. A \$195 million provision is incorporated for the METRONET Program of works. Funding will be allocated to specific projects upon finalisation of investment decisions.

	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							
METRONET Projects Under Development.....	195,000	-	-	-	60,000	60,000	65,000
Total Cost of Asset Investment Program	195,000	-	-	-	60,000	60,000	65,000
FUNDED BY							
Capital Appropriation - Sourced from Commonwealth			-	-	30,000	30,000	32,500
Motor Vehicle Licence Fee Revenue.....			-	-	30,000	30,000	32,500
Total Funding.....			-	-	60,000	60,000	65,000

Division 40 **Housing and Works**

Part 9 Transport and Major Infrastructure

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 86 Net amount appropriated to deliver services	402,541	461,601	468,217	307,339	221,059	224,185	230,204
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,379	1,289	1,289	1,319	1,346	1,372	1,398
Total appropriations provided to deliver services	403,920	462,890	469,506	308,658	222,405	225,557	231,602
ADMINISTERED TRANSACTIONS							
Amount provided for Administered Grants, Subsidies and Other Transfer Payments...	-	5,000	-	-	5,000	-	-
CAPITAL							
Item 153 Capital Appropriation	367,295	253,842	264,323	294,108	254,229	198,857	161,744
TOTAL APPROPRIATIONS	771,215	721,732	733,829	602,766	481,634	424,414	393,346
EXPENSES							
Total Cost of Services	2,788,647	2,980,078	3,014,034	3,434,402	3,357,737	2,832,483	2,404,565
Net Cost of Services ^(b)	2,278,552	2,500,075	2,476,727	2,894,955	2,684,696	2,228,621	1,903,978
CASH ASSETS ^(c)	276,437	58,990	229,222	281,329	407,272	452,672	292,815

(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 Commitment					
Community Housing Capability Program.....	-	750	1,750	1,750	1,750
New Initiatives					
Fitzroy Valley Additional Homes and Temporary Accommodation Units Disposal	4,094	22,495	7,201	-	-
Housing Australia Future Fund (HAFF) Acute Housing Measure	-	7,100	8,440	9,460	-
Housing Diversity Pipeline 2 Operational Costs	152	-	-	-	-
Robe River Kuruma Aboriginal Corporation Housing Pathways Support Program....	-	705	795	-	-
Social and Affordable Housing Acquisitions	8,334	8,334	-	-	-
Social and Affordable Housing Acquisitions - Planning and Operational Costs.....	4,950	550	-	-	-
Spencer Park Mixed Use Development.....	-	25,000	-	-	-
Tenancy Support Service Pilot	(260)	(278)	538	-	-
Water Pipe Inspection and Risk Reduction	1,697	728	-	-	-

	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 Commonwealth Grants					
National Agreement on Social Housing and Homelessness	4,361	4,255	4,987	7,874	-
Government Office Accommodation	(494)	(1,667)	(2,485)	(2,643)	(214)
Housing Portfolio Maintenance Uplift	-	88,685	88,685	-	-
Regional Supportive Landlord Model	418	791	1,246	545	-
Remote Aboriginal Communities	900	1,092	-	-	-
Rental and Affordable Housing Sales Pause	(2,349)	(119,742)	-	-	-
Revision of Capital Works Turnover	15,000	319,000	331,000	(13,000)	(226,000)
Social Housing Energy Performance Upgrade Initiative Co-Investment	2,820	11,421	18,805	-	-
Transfer of Davis Park Precinct to DevelopmentWA	24,030	-	-	-	-
Other					
2025-26 Tariffs, Fees and Charges	(195)	(183)	(180)	(185)	(158)
Government Regional Officer Housing	3,315	3,191	2,778	2,893	451
Public Sector Wages Policy	8,181	12,545	15,708	16,118	16,009
Remote Communities - Legal and Operational Costs	395	1,185	-	-	-
State Fleet Updates	478	77	63	(686)	(702)

Significant Initiatives

Public Sector Reform

- Following the State General Election in March 2025, the Government announced targeted reforms involving nine departments which come into effect on 1 July 2025. The reform includes renaming the Department of Finance as the Department of Housing and Works, and taking responsibility for the building, maintenance and management of the State's social housing and Government Regional Officer Housing stock (currently managed by the Department of Communities). The Department retains responsibility for the construction of small government infrastructure projects, such as schools and police stations.
- This consolidates the Department's focus on boosting housing supply and delivering other infrastructure projects.

Delivery of Social and Affordable Housing

- The Government has invested an additional \$5.8 billion across a range of initiatives to boost housing supply and support measures. This includes delivery of a program of over 5,800 social homes, with more than 3,000 homes already complete, and a further 1,000 homes under construction or contract. Additionally, since 1 July 2020, over 2,000 refurbishments have been completed with maintenance to many thousands more.
- Government investment of more than \$150 million has been allocated for the Department to deliver more than 300 new affordable dwellings over the forward estimates period.

Government Works Program

- With strong levels of Government investment in public infrastructure continuing, the Department will focus on working in partnership with service delivery agencies to deliver infrastructure projects. With the Department's non-residential works turnover forecast to increase considerably from \$1.1 billion in 2024-25 to around \$1.4 billion in 2025-26, the Department will deliver a number of projects across the portfolios of Education, Health and Justice. In this context, the Department will continue to work closely with industry to minimise the impact of supply chain disruptions.

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 current Department of Finance to the Department of Housing and Works 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.	Value for money from public sector procurement.	1. Development and Management of State Fleet Leasing and Disposal and Providing Facilitation Service for Agency Specific Contracts
	Value for money from the management of the Government's non-residential buildings and public works.	2. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation
	Efficient and effective corporate services provided to client agency.	3. Corporate Support - Transitional Arrangements
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Affordable housing options are available to eligible Western Australians.	4. Rental Housing 5. Government Regional Officer Housing 6. Housing Supply

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. Development and Management of State Fleet Leasing and Disposal and Providing Facilitation Service for Agency Specific Contracts	70,069	53,644	56,332	56,530	57,734	59,272	59,307
2. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation.....	1,483,187	1,725,878	1,733,205	2,084,244	2,000,950	1,608,793	1,402,026
3. Corporate Support - Transitional Arrangements	22,401	18,524	19,868	20,573	20,839	21,069	21,221
4. Rental Housing	1,003,218	1,012,858	1,032,146	1,109,996	995,914	890,584	787,970
5. Government Regional Officer Housing	116,609	93,582	97,367	97,836	111,792	85,208	81,131
6. Housing Supply	93,163	75,592	75,116	65,223	170,508	167,557	52,910
Total Cost of Services.....	2,788,647	2,980,078	3,014,034	3,434,402	3,357,737	2,832,483	2,404,565

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Value for money from public sector procurement: ^(b)					
Average annual vehicle net capital cost:					
Per passenger vehicle	\$2,992	\$3,500	\$2,868	\$3,200	1
Per commercial vehicle.....	\$3,577	\$4,000	\$3,833	\$4,100	1
Outcome: Value for money from the management of the Government's non-residential buildings and public works:					
Percentage of new building projects, valued over \$5 million, delivered within the approved budget.....	100%	100%	100%	100%	
Average office accommodation floor space per work point	13.03m ²	13.22m ²	12.68m ²	12.70m ²	2
Outcome: Efficient and effective corporate services provided to client agency: ^(c)					
Outcome: Affordable housing options are available to eligible Western Australians:					
Responsiveness - total housing assistances provided relative to the public rental waiting list	0.3	0.26	0.29	0.23	3
Waiting times for accommodation - applicants housed:					
Average (weeks).....	149	163	151	154	4
Median (weeks)	122	144	120	126	4

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

(b) Due to the Public Sector Reforms 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.

(c) To facilitate the implementation of the Public Sector Reforms, the Department will provide corporate services to Treasury and Finance 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 2025-26 Budget Target has been revised to reflect the expected net capital cost of projected market resale values of vehicles in each segment, noting resale values have experienced fluctuations in recent years. The 2024-25 Estimated Actual is lower than the 2024-25 Budget forecast due to softer resale prices for vehicles during the period.
2. The movement between the 2024-25 Budget and the 2024-25 Estimated Actual is due to the termination of three leases at 13.85 square metres (m²) per work point in combination with the addition of thirteen new leases at 11.77m² per work point. The 2025-26 Budget Target reflects a conservative estimate that is expected to remain steady over the next 12 to 18 months, with any new space procured assumed to be in alignment with the Government Office Accommodation Standards of one work point per 13m².
3. The movement between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to an increase in bond assistance loans. The movement between the 2024-25 Estimated Actual and the 2025-26 Budget Target reflects fluctuations in the private rental market.
4. Wait times are impacted by stock availability and the turnover of tenancies in existing stock. Whilst stock is increasing, the turnover of existing tenancies continues to be impacted by market conditions.

Services and Key Efficiency Indicators

1. Development and Management of State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency Specific Contracts

The Department manages the State Fleet service for Government agencies and provides a facilitation service for agency specific contracts, which 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 70,069	\$'000 53,644	\$'000 56,332	\$'000 56,530	
Less Income	13,115	6,094	7,511	7,511	1
Net Cost of Service	56,954	47,550	48,821	49,019	
Employees (Full-Time Equivalents)	32	32	32	34	
Efficiency Indicators					
Cost of facilitating the development and management of agency specific contracts as a percentage of the contract award value.....	0.8%	1.1%	0.8%	1%	
Average administrative cost per vehicle for financing and managing the State Fleet service	\$118	\$120	\$118	\$149	2

Explanation of Significant Movements

(Notes)

1. The decrease between the 2023-24 Actual and the 2024-25 Budget is due to higher than anticipated proceeds on second hand vehicle sales.
2. The increase between the 2024-25 Budget and the 2025-26 Budget Target is attributed to costs associated with the upgrade of the State Fleet management system.

2. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation

Leads the planning, delivery and management of a Government-owned and managed property portfolio that supports the delivery of Government services to the community, including the delivery of new building works, maintenance and refurbishment programs for existing buildings and office accommodation.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 1,483,187	\$'000 1,725,878	\$'000 1,733,205	\$'000 2,084,244	1
Less Income	nil	5,193	5,185	5,190	
Net Cost of Service	1,483,187	1,720,685	1,728,020	2,079,054	
Employees (Full-Time Equivalents)	595	670	670	762	2
Efficiency Indicators					
Percentage of new building projects, valued over \$5 million, delivered within the approved timeframes	97%	90%	92%	90%	
Percentage of high priority breakdown repairs completed within agreed timeframes	68%	75%	68%	75%	
The cost of managing government buildings including the planning, project delivery, and maintenance thereof, as a percentage of services delivered.....	7.5%	8%	7.3%	7%	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the 2024-25 Estimated Actual due to a forecast increase in capital works turnover program.
2. The 2025-26 Budget Target is higher than the 2024-25 Budget and the 2024-25 Estimated Actual due to the forecast increase in capital works turnover and required resourcing to support the program.

3. Corporate Support - Transitional Arrangements ^(a)

Provision of interim corporate support by Housing and Works to Treasury and Finance during the implementation of Public Sector Reform changes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service ^(b)	\$'000 22,401	\$'000 18,524	\$'000 19,868	\$'000 20,573	
Less Income	nil	nil	nil	nil	
Net Cost of Service	22,401	18,524	19,868	20,573	
Employees (Full-Time Equivalents)	99	99	99	99	

(a) To facilitate the implementation of the Public Sector Reforms, the Department will provide corporate services to Treasury and Finance 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 Treasury and Finance for an estimated six-month period.

4. Rental Housing ^(a)

Provision of housing to eligible Western Australians through public housing, community housing managed properties and properties for remote Aboriginal communities.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 1,003,218	\$'000 1,012,858	\$'000 1,032,146	\$'000 1,109,996	
Less Income	465,382	438,779	494,250	497,088	1
Net Cost of Service	537,836	574,079	537,896	612,908	
Employees (Full-Time Equivalents)	1,455	1,468	1,471	1,491	
Efficiency Indicator					
Average operating cost per public rental property	\$21,028	\$20,334	\$21,564	\$22,758	

(a) Since the publication of the 2024-25 Budget, the Government Regional Officer Housing service has been separated out of the Rental Housing Service to improve transparency.

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual is driven by increased rental revenue from social housing properties. This is supported by an increase in tenanted properties and revised rent projections and income trends.

5. Government Regional Officer Housing ^(a)

Provision of housing to eligible public sector employees to facilitate the attraction and retention of staff to enable the provision of essential services in regional and remote locations.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 116,609	\$'000 93,582	\$'000 97,367	\$'000 97,836	1
Less Income	160	128	127	128	
Net Cost of Service	116,449	93,454	97,240	97,708	
Employees (Full-Time Equivalents)	79	80	79	79	
Efficiency Indicator					
Average operating cost per Government Regional Officer Housing (GROH) rental property	\$21,794	\$17,620	\$17,738	\$17,610	

(a) Since the publication of the 2024-25 Budget, the GROH service has been separated out of the Rental Housing Service to improve transparency.

Explanation of Significant Movements

(Notes)

1. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual can be attributed to higher than anticipated depreciation expenditure in 2023-24 as a result of the annual revaluation process and higher property expenses in 2023-24.

6. Housing Supply

Provision of housing for sale to support the Western Australian housing market.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 93,163	\$'000 75,592	\$'000 75,116	\$'000 65,223	1
Less Income	31,438	29,809	30,234	29,530	
Net Cost of Service	61,725	45,783	44,882	35,693	
Employees (Full-Time Equivalents)	65	66	66	68	
Efficiency Indicator					
Average cost per property sold ^(a)	n.a.	n.a.	n.a.	n.a.	

(a) Due to the current priority of properties being built for rental housing (social housing), there are no build-to-sell inventory properties to be delivered or sold in 2024-25 and 2025-26, and as such the Department has been exempted from reporting this indicator.

Explanation of Significant Movements

(Notes)

1. The higher 2023-24 Actual compared to the 2024-25 Estimated Actual is due to the transfer of the Bentley360 Redevelopment Project to DevelopmentWA. The movement from 2024-25 Estimated Actual and the 2025-26 Budget Target is due to the write down of affordable housing associated expense, given the Department has focused on repurposing current housing stock to social housing.

Asset Investment Program

1. The Department's Asset Investment Program over the period 2025-26 to 2028-29 is \$2.1 billion. Significant capital investments include:
 - 1.1. more than \$1.3 billion over the forward estimates period to increase and renew public housing, homelessness and crisis accommodation across Western Australia, including through the:
 - 1.1.1. Common Ground Facilities;
 - 1.1.2. Social and Affordable Housing Investment Fund;
 - 1.1.3. Short Stay Accommodation Facilities; and
 - 1.1.4. joint State and Commonwealth Government Housing Initiatives;
 - 1.2. \$247.6 million over the forward estimates period into the Government Regional Officer Housing program, including \$103.8 million committed by Government as part of the 2025 State General Election; and
 - 1.3. \$170.8 million to support the Government's part ownership of homes for the Keystart Shared Equity Scheme, including \$126 million committed across the forward estimated period by Government as part of the 2025 State General Election.

	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 Short Stay Accommodation							
East Kimberley	21,198	1,451	208	98	326	3,297	16,026
Geraldton	28,479	22,525	17,279	5,954	-	-	-
Perth	25,957	3,050	1,624	14,046	8,661	200	-
Crisis Accommodation Program	75,514	27,428	3,758	3,861	10,423	16,845	16,957
Government Regional Officer Housing Program	438,376	190,775	50,960	53,522	66,894	63,842	63,343
Holding Costs Program	10,005	9,509	124	124	124	124	124
Housing and Homelessness Investment Package							
Common Ground - Mandurah	48,728	18,197	14,048	20,734	9,797	-	-
Common Ground - Perth	89,480	72,420	46,226	17,024	36	-	-
Housing and Homelessness Investment Package -							
Shared Equity	19,269	5,801	1,500	4,500	4,500	4,468	-
Investment into New Social Housing	1,563,140	1,005,550	463,860	359,293	114,099	35,893	48,305
Land							
Acquisition Program	418,862	185,149	60,766	60,765	45,765	39,195	87,988
Joint Ventures	47,430	24,020	16,499	10,641	2,083	6,079	4,607
Urban Renewal	4,384	3,294	3,252	590	500	-	-
METRONET Social and Affordable Housing and Jobs							
Package	151,774	115,062	18,031	21,774	11,694	3,244	-
Offices Program	18,088	11,532	3,589	1,639	1,639	1,639	1,639
Other							
Affordable Rental Build Program	104,667	1,959	1,959	46,211	35,622	20,875	-
Safe Place - Youth Mental Health and Alcohol and							
Other Drug Homelessness Program	5,147	486	318	511	2,850	1,300	-
Smith Street Build to Rent	18,003	4,639	4,639	8,638	4,726	-	-
Regional Renewal	11,539	11,439	4,885	100	-	-	-
Shared Equity Purchase Program	219,350	48,496	7,785	40,528	43,442	43,442	43,442
Social Housing							
Crisis Accommodation Program (CAP) - Stirling							
Women's Refuge	22,600	525	411	2,044	7,783	6,861	5,387
Regional Supportive Landlord Model	49,998	14,495	11,529	13,111	22,392	-	-
Social Housing Accelerator	154,165	51,927	40,123	63,786	37,860	592	-
Social Housing Economic Recovery Package - New Builds	52,937	52,399	2,300	538	-	-	-
Software Development							
Household Electricity Credits	487	487	155	-	-	-	-
Royalties Management System	1,803	1,803	567	-	-	-	-

	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							
Accommodation Fit-Out Projects							
1 Midland Square Fit-Out.....	20,502	20,502	14,100	-	-	-	-
Department of Communities Consolidation at Kings Square ...	2,500	2,500	2,500	-	-	-	-
Fremantle Co-Working Hub	300	300	300	-	-	-	-
Kununurra Office Fit-Out.....	11,600	11,600	10,380	-	-	-	-
Parliamentary Precinct Office Accommodation.....	26,531	26,531	10,305	-	-	-	-
Housing and Homelessness Investment Package - New							
Social Housing Builds	99,497	99,497	6,567	-	-	-	-
ICT Replacement - 2024-25 Program	109	109	109	-	-	-	-
Lease Incentive Funded Office Fit-Outs - 2024-25 Program....	7,215	7,215	7,215	-	-	-	-
North West Aboriginal Housing Fund - Hedland							
Transitional Housing Project.....	4,189	4,189	1,838	-	-	-	-
Other - Youth Long-Term Housing and Support Program.....	10,738	10,738	10,288	-	-	-	-
Procurement Systems Replacement - 2024-25 Program ...	431	431	431	-	-	-	-
Social Housing							
Disability Services Social Housing Program	14,854	14,854	4,061	-	-	-	-
Supportive Landlord Model.....	17,400	17,400	1,206	-	-	-	-
Software Development							
Digital Transformation Program.....	20,867	20,867	2,985	-	-	-	-
Off-the-Plan Duty Concession - Systems Enhancements	1,179	1,179	260	-	-	-	-
Vehicle Acquisitions - 2024-25 Program.....	114,414	114,414	114,414	-	-	-	-
NEW WORKS							
ICT Replacement							
2025-26 Program.....	69	-	-	69	-	-	-
2026-27 Program.....	69	-	-	-	69	-	-
2027-28 Program.....	69	-	-	-	-	69	-
2028-29 Program.....	69	-	-	-	-	-	69
Lease Incentive Funded Office Fit-Outs							
2025-26 Program.....	5,000	-	-	5,000	-	-	-
2026-27 Program.....	5,000	-	-	-	5,000	-	-
2027-28 Program.....	5,000	-	-	-	-	5,000	-
2028-29 Program.....	5,000	-	-	-	-	-	5,000
Vehicle Acquisitions							
2025-26 Program.....	98,929	-	-	98,929	-	-	-
2026-27 Program.....	84,969	-	-	-	84,969	-	-
2027-28 Program.....	83,089	-	-	-	-	83,089	-
2028-29 Program.....	107,399	-	-	-	-	-	107,399
Total Cost of Asset Investment Program	4,348,368	2,236,744	963,354	854,030	521,254	336,054	400,286
FUNDED BY							
Asset Sales			30,589	30,589	30,589	30,239	30,239
Capital Appropriation.....			217,090	211,185	211,792	198,857	161,744
Commonwealth Grants.....			1,067	-	-	-	-
Funding included in Department of Treasury and Finance							
- Administered Item.....			13,000	11,000	-	-	-
Holding Account			109	69	69	69	69
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			3,707	100	-	-	-
Social and Affordable Housing Investment Fund.....			349,400	386,357	246,250	33,562	-
Other			348,392	214,730	32,554	73,327	208,234
Total Funding.....			963,354	854,030	521,254	336,054	400,286

Financial Statements

As a result of the Public Sector Reform changes, the financial data reflects the reshaping of the current Department of Finance to the Department of Housing and Works 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 supplies and services between the 2024-25 Estimated Actual and the 2025-26 Budget Year, and the outyears, is due to the forecast increase to the Department's capital works turnover program.

Income

2. The decrease in service appropriations from the 2024-25 Estimated Actual to the 2025-26 Budget Year reflects the cessation of time-limited funding to due to the removal of Rental Housing, Affordable Housing and Commercial Sales.

Statement of Financial Position

3. The increase in non-current assets - other, between the 2024-25 Estimated Actual and the 2025-26 Budget Year is due to the repurposing of properties earmarked for Affordable Housing sales as Social Housing. The sales revenue has been subsequently reallocated to 2024-25 and outyears from previous budget process.

Statement of Cashflows

4. The increase in net cash provided by Government from the 2024-25 Budget Year and the 2024-25 Estimated Actual is due increase in the drawdown of the Social and Affordable Housing Investment Fund.

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)	255,196	285,681	299,488	308,695	301,939	293,251	285,605
Grants and subsidies ^(c)	53,774	60,996	73,154	126,262	53,952	30,290	1,750
Supplies and services	1,281,498	1,524,475	1,516,397	1,843,805	1,840,337	1,434,080	1,068,754
Accommodation	342,581	366,723	361,027	375,935	378,217	293,685	287,095
Depreciation and amortisation	442,422	392,659	416,380	412,046	413,699	415,543	416,416
Finance and interest costs	89,835	73,798	76,761	87,878	86,101	84,351	82,205
Cost of land sold	14,052	12,103	12,103	12,051	9,292	10,019	10,019
Other expenses	309,289	263,643	258,724	267,730	274,200	271,264	252,721
TOTAL COST OF SERVICES	2,788,647	2,980,078	3,014,034	3,434,402	3,357,737	2,832,483	2,404,565
Income							
Sale of goods and services	28,534	27,732	28,753	28,043	152,497	144,076	40,961
Grants and subsidies	147,368	138,421	168,844	143,821	144,445	147,332	147,106
Other revenue	334,193	313,850	339,710	367,583	376,099	312,454	312,520
Total Income	510,095	480,003	537,307	539,447	673,041	603,862	500,587
NET COST OF SERVICES	2,278,552	2,500,075	2,476,727	2,894,955	2,684,696	2,228,621	1,903,978
INCOME FROM GOVERNMENT							
Service appropriations	403,920	462,890	469,506	308,658	222,405	225,557	231,602
Resources received free of charge	1,130	2,000	2,000	2,000	1,999	1,999	1,998
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	850	-	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	88,071	71,394	73,237	61,727	54,318	64,374	64,860
Other appropriations	-	2,157	-	86,298	59,475	59,475	59,475
Other revenues	1,490,635	1,804,205	1,866,248	2,304,332	2,202,009	1,734,428	1,519,254
TOTAL INCOME FROM GOVERNMENT	1,984,606	2,342,646	2,410,991	2,763,015	2,540,206	2,085,833	1,877,189
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(293,946)	(157,429)	(65,736)	(131,940)	(144,490)	(142,788)	(26,789)

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 2,325, 2,417 and 2,533 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 Commitment							
Community Housing Capability Program	-	-	-	750	1,750	1,750	1,750
Other							
Aboriginal Short Stay Accommodation	24	-	-	-	-	-	-
Community Housing							
Crisis Accommodation Housing	6,199	5,398	5,819	7,764	-	-	-
Housing Diversity Pipeline, Busselton	-	-	1,875	5,625	-	-	-
Regional Grants	-	17,000	8,962	19,200	20,950	11,400	-
Social and Affordable Housing Acquisitions -							
Planning and Operational Costs	-	-	8,334	8,334	-	-	-
Social Housing Accelerator Payment	-	-	4,163	18,688	14,990	10,769	-
Social Housing Economic Recovery Package							
Maintenance	3,854	699	1,709	1,450	-	-	-
New Builds	11,253	23,177	21,452	17,213	4,815	-	-
Refurbishments	12,832	3,953	944	-	-	-	-
St Patricks Community Support Centre	-	-	2,264	2,264	3,018	-	-
Kimberley Flood Recovery	25	-	-	-	-	-	-
Leadership Program Sponsorships	15	-	-	-	-	-	-
National Affordable Rental Scheme	13,146	-	-	-	-	-	-
North West Aboriginal Housing Fund							
ACCO Aboriginal Employee Housing Grants							
Program	-	7,650	7,650	7,200	-	-	-
Fitzroy Crossing Key Worker Housing Program...	-	-	5,200	-	-	-	-
Pilbara Aboriginal Home Ownership Program ...	-	3,119	3,119	9,813	7,458	6,371	-
Robe River Kuruma Aboriginal Corporation							
Housing Pathways Support Program	236	-	240	611	611	-	-
Yawuru Jalbi Jiya	-	-	-	2,340	360	-	-
Yindjibarndi Ganaliili Accommodation Facility	1,714	-	1,413	-	-	-	-
Regional Renewal Program	4,476	-	-	-	-	-	-
Spencer Park Mixed Use Development	-	-	-	25,000	-	-	-
Tenancy Support Services Pilot	-	-	10	10	-	-	-
TOTAL	53,774	60,996	73,154	126,262	53,952	30,290	1,750

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.....	256,832	25,672	214,861	267,793	393,582	438,912	279,055
Restricted cash.....	19,605	33,318	14,361	13,536	13,690	13,760	13,760
Holding Account receivables	540	540	540	69	69	69	69
Receivables.....	243,897	234,567	284,703	291,528	287,624	261,547	245,187
Loans and advances.....	7,783	8,608	7,783	7,783	7,783	7,783	7,783
Other.....	162,814	217,600	286,029	330,631	366,253	387,128	387,128
Assets held for sale	6,242	6,272	6,242	6,242	6,242	6,242	6,242
Total current assets.....	697,713	526,577	814,519	917,582	1,075,243	1,115,441	939,224
NON-CURRENT ASSETS							
Holding Account receivables	879,299	949,420	945,603	1,014,344	1,079,473	1,145,151	1,211,710
Property, plant and equipment.....	18,097,155	17,188,628	18,743,284	19,042,647	19,003,795	18,882,906	18,955,480
Receivables	73,444	43,730	80,218	67,444	55,408	67,860	67,884
Intangibles	1,178	-	-	-	-	-	-
Other.....	558,724	619,265	513,604	679,493	790,404	846,962	898,100
Total non-current assets.....	19,609,800	18,801,043	20,282,709	20,803,928	20,929,080	20,942,879	21,133,174
TOTAL ASSETS	20,307,513	19,327,620	21,097,228	21,721,510	22,004,323	22,058,320	22,072,398
CURRENT LIABILITIES							
Employee provisions.....	24,783	25,433	29,149	25,896	25,802	25,708	25,614
Payables.....	184,589	140,134	184,201	175,972	174,074	172,496	170,891
Borrowings and leases	342,922	358,925	348,527	321,189	314,862	318,785	315,735
Other.....	226,232	262,330	252,980	227,965	225,191	229,152	226,473
Total current liabilities.....	778,526	786,822	814,857	751,022	739,929	746,141	738,713
NON-CURRENT LIABILITIES							
Employee provisions.....	4,682	4,621	4,966	4,967	4,967	4,967	4,967
Borrowings and leases	1,927,188	1,860,937	1,977,367	1,957,178	1,912,425	1,909,299	1,895,843
Other.....	61,549	55,459	50,745	39,543	39,543	39,543	39,543
Total non-current liabilities.....	1,993,419	1,921,017	2,033,078	2,001,688	1,956,935	1,953,809	1,940,353
TOTAL LIABILITIES.....	2,771,945	2,707,839	2,847,935	2,752,710	2,696,864	2,699,950	2,679,066
EQUITY							
Contributed equity.....	4,410,603	4,965,769	5,284,959	5,846,868	6,411,175	6,687,067	6,830,598
Accumulated surplus/(deficit).....	3,455,235	3,129,881	3,296,768	3,454,212	3,228,351	3,003,339	2,894,773
Reserves	9,669,730	8,524,131	9,667,566	9,667,720	9,667,933	9,667,964	9,667,961
Total equity	17,535,568	16,619,781	18,249,293	18,968,800	19,307,459	19,358,370	19,393,332
TOTAL LIABILITIES AND EQUITY.....	20,307,513	19,327,620	21,097,228	21,721,510	22,004,323	22,058,320	22,072,398

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

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	349,483	401,566	409,838	243,446	157,207	159,810	164,974
Capital appropriation.....	367,295	253,842	264,323	294,108	254,229	198,857	161,744
Administered equity contribution.....	-	13,000	13,000	11,000	-	-	-
Holding Account drawdowns	540	109	109	69	69	69	69
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	850	-	-	-	-	-	-
Digital Capability Fund	5,040	2,110	2,225	3,758	1,216	616	-
Remote Communities	-	61,571	10,255	39,836	48,316	51,543	-
Royalties for Regions Fund							
Regional Community Services Fund	88,979	71,394	73,237	61,727	54,318	64,374	64,860
Regional Infrastructure and Headworks							
Fund	-	3,807	3,707	100	-	-	-
Social Housing Investment Fund	250,355	143,443	423,623	426,070	255,546	37,562	-
Receipts paid into Consolidated Account	-	-	(852)	-	-	(17,686)	(23,213)
Other.....	1,670,930	1,926,103	1,996,298	2,443,097	2,339,522	1,875,477	1,663,073
Administered appropriations	-	2,157	-	86,298	59,475	59,475	59,475
Net cash provided by Government	2,733,472	2,879,102	3,195,763	3,609,509	3,169,898	2,430,097	2,090,982
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(251,817)	(285,796)	(299,583)	(308,789)	(302,033)	(293,344)	(285,698)
Grants and subsidies	(53,774)	(70,797)	(82,654)	(133,262)	(54,252)	(30,290)	(1,750)
Supplies and services	(1,185,068)	(1,545,146)	(1,522,743)	(1,974,718)	(1,901,361)	(1,437,363)	(1,124,373)
Accommodation.....	(349,385)	(379,428)	(374,163)	(389,974)	(392,282)	(307,751)	(300,218)
GST payments.....	(195,956)	(157,432)	(157,428)	(157,448)	(157,506)	(157,504)	(157,502)
Finance and interest costs	(93,420)	(72,485)	(75,448)	(86,767)	(85,533)	(83,789)	(81,643)
Other payments	(327,540)	(329,540)	(331,867)	(350,616)	(348,867)	(346,182)	(339,204)
Receipts ^(b)							
Grants and subsidies	154,131	138,421	168,844	143,821	144,445	147,332	147,106
Sale of goods and services.....	28,535	29,363	28,617	27,910	152,366	144,295	28,665
GST receipts.....	196,479	158,038	158,034	158,054	158,112	158,111	158,108
Other receipts	295,170	302,516	327,564	356,091	366,692	302,843	302,924
Net cash from operating activities	(1,782,645)	(2,212,286)	(2,160,827)	(2,715,698)	(2,420,219)	(1,903,642)	(1,653,585)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(623,321)	(622,825)	(871,462)	(722,344)	(399,120)	(272,487)	(340,537)
Other payments	-	-	(9,197)	-	-	-	-
Proceeds from sale of non-current assets	43,760	53,488	55,776	55,892	104,865	104,378	59,083
Other receipts	-	5,000	5,000	5,000	5,000	5,000	5,000
Net cash from investing activities	(579,561)	(564,337)	(819,883)	(661,452)	(289,255)	(163,109)	(276,454)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(393,265)	(299,626)	(311,173)	(334,976)	(339,624)	(323,089)	(325,943)
Other payments	(724)	-	(108)	-	-	-	-
Proceeds from borrowings.....	57	-	-	-	-	-	-
Other proceeds	17,975	5,143	5,143	5,143	5,143	5,143	5,143
Net cash from financing activities	(375,957)	(294,483)	(306,138)	(329,833)	(334,481)	(317,946)	(320,800)
NET INCREASE/(DECREASE) IN CASH HELD.....	(4,691)	(192,004)	(91,085)	(97,474)	125,943	45,400	(159,857)
Cash assets at the beginning of the reporting period	105,967	45,175	276,437	229,222	281,329	407,272	452,672
Net cash transferred to/from other agencies	175,161	205,819	43,870	149,581	-	-	-
Cash assets at the end of the reporting period	276,437	58,990	229,222	281,329	407,272	452,672	292,815

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

(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)(b)

	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							
Indian Ocean Territories Commonwealth Grant...	11,463	4,700	4,700	4,700	4,700	4,700	4,700
Sale of Goods and Services							
Receipts - Sale of Goods and Services	1,049,332	1,302,085	1,317,899	1,698,510	1,615,545	1,221,341	1,009,210
GST Receipts							
GST Input Credits	6,007	12,374	12,374	12,374	12,374	12,374	12,374
GST Receipts on Sales	148,153	121,814	121,810	121,903	121,940	121,939	121,936
Other Receipts							
Government Office Accommodation Lease							
Receipts	300,225	278,050	278,050	325,787	325,787	325,787	325,787
Other Receipts	11,382	17,245	17,245	17,245	17,245	17,245	17,245
Paid Parental Leave Receipts	155	-	-	-	-	-	-
Employee Contribution for GROH	108	132	132	134	134	135	135
State Fleet Revenue	58,371	63,316	63,316	69,197	75,910	77,578	77,578
TOTAL	1,585,196	1,799,716	1,815,526	2,249,850	2,173,635	1,781,099	1,568,965

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

(b) The Housing Authority is a statutory authority and is excluded from the Net Appropriation Determination.

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 Revenue							
Office Lease Rental Revenue	38,402	40,123	39,800	39,800	39,800	39,800	39,800
Appropriations							
Administered Grants and Transfer Payments ...	-	5,000	-	-	5,000	-	-
TOTAL ADMINISTERED INCOME	38,402	45,123	39,800	39,800	44,800	39,800	39,800
EXPENSES							
Other Expenses							
Interest Expense - Native Title Settlements	-	54	-	54	54	-	-
Payments to Consolidated Account	38,402	40,123	39,800	39,800	39,800	39,800	39,800
TOTAL ADMINISTERED EXPENSES	38,402	40,177	39,800	39,854	39,854	39,800	39,800

Division 41 **Infrastructure WA**

Part 9 Transport and Major Infrastructure

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 87 Net amount appropriated to deliver services	5,135	5,492	5,580	5,911	5,615	5,710	5,812
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	724	755	755	777	796	816	836
Total appropriations provided to deliver services	5,859	6,247	6,335	6,688	6,411	6,526	6,648
TOTAL APPROPRIATIONS	5,859	6,247	6,335	6,688	6,411	6,526	6,648
EXPENSES							
Total Cost of Services	6,009	6,300	7,091	6,741	6,464	6,579	6,701
Net Cost of Services ^(a)	6,008	6,300	7,091	6,741	6,464	6,579	6,701
CASH ASSETS ^(b)	2,279	1,836	1,576	1,576	1,576	1,576	1,576

(a) Represents Total Cost of Services (expenses) less retained revenues applied to Infrastructure WA'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 Infrastructure WA'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.....	-	157	-	-	-
Public Sector Wages Policy.....	88	196	229	229	329

Significant Initiatives

1. In 2024-25 Infrastructure WA commenced updating the State Infrastructure Strategy, which is due to be submitted to the Government by 2027. Stakeholder consultation is scheduled to begin in 2025-26.
2. Infrastructure WA continues to assess major infrastructure proposals with a capital cost of \$100 million or more to the State and provides relevant advice to the Government to inform investment decisions.

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 Infrastructure WA'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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities. Made in WA Plan: Diversifying our economy for the future and creating local jobs.	An informed government on infrastructure matters, needs and priorities.	1. Provision of Infrastructure Advice to Government
	Effective and efficient government infrastructure planning and coordination.	2. Assessment of Major Infrastructure Proposals

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 Advice to Government.....	3,915	4,462	5,203	4,775	4,579	4,660	4,747
2. Assessment of Major Infrastructure Proposals.....	2,094	1,838	1,888	1,966	1,885	1,919	1,954
Total Cost of Services.....	6,009	6,300	7,091	6,741	6,464	6,579	6,701

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: An informed government on infrastructure matters, needs and priorities:					
Undertaking of State Infrastructure Strategy functions	100%	100%	100%	100%	
Provision of other infrastructure advice to Government.....	100%	100%	100%	100%	
Outcome: Effective and efficient government infrastructure planning and coordination:					
Undertaking of major infrastructure proposal assessment functions:					
Assessment of proposals.....	100%	100%	100%	100%	

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

Services and Key Efficiency Indicators

1. Provision of Infrastructure Advice to Government

Infrastructure WA provides expert infrastructure advice and assistance to the Government through the preparation of State infrastructure strategies, consultations on State infrastructure programs, advice and assistance to agencies in the preparation of infrastructure strategies, policies, and proposals, and performance of any other function at the Premier's request.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 3,915	\$'000 4,462	\$'000 5,203	\$'000 4,775	1
Less Income	1	nil	nil	nil	
Net Cost of Service	3,914	4,462	5,203	4,775	
Employees (Full-Time Equivalents)	13	15	17	15	
Efficiency Indicators					
Average cost per FTE to undertake State Infrastructure Strategy functions	\$291,000	\$300,000	\$308,000	\$321,000	1
Average cost per FTE to provide other infrastructure advice to Government	\$291,000	\$300,000	\$308,000	\$321,000	1

Explanation of Significant Movements

(Notes)

- The increase in Total Cost of Service and the corresponding increase in efficiency indicators from the 2024-25 Budget to the 2024-25 Estimated Actual mainly reflects additional spending reallocated from 2023-24 to enable the provision of additional advice relating to infrastructure.

The increase in Total Cost of Service and the corresponding increase in efficiency indicators from the 2024-25 Budget to the 2025-26 Budget Target mainly reflects additional spending to support service delivery (met from the 2025-26 Streamlined Budget Process Incentive Funding) and cost increases following public sector wages policy revisions.

2. Assessment of Major Infrastructure Proposals

Infrastructure WA assesses major infrastructure proposals with a capital cost of \$100 million or more, in accordance with its responsibilities under the *Infrastructure Western Australia Act 2019*, and provides relevant advice to the Government to support informed investment decisions.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 2,094	\$'000 1,838	\$'000 1,888	\$'000 1,966	
Less Income	nil	nil	nil	nil	
Net Cost of Service	2,094	1,838	1,888	1,966	
Employees (Full-Time Equivalents)	7	6	6	6	
Efficiency Indicator					
Average cost per FTE to undertake major infrastructure proposal assessment functions	\$291,000	\$300,000	\$308,000	\$321,000	

Financial Statements

Income Statement

Expenses

1. The increase in supplies and services expense for the 2024-25 Estimated Actual relative to the 2023-24 Actual reflects the reallocation of expenditure from 2023-24 to enable Infrastructure WA to provide additional infrastructure advice to Government.

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)	3,420	3,572	3,986	3,830	3,934	4,028	4,128
Supplies and services	2,027	2,208	2,585	2,391	2,010	2,027	2,045
Accommodation	341	363	363	363	363	367	371
Depreciation and amortisation	15	-	-	-	-	-	-
Other expenses	206	157	157	157	157	157	157
TOTAL COST OF SERVICES	6,009	6,300	7,091	6,741	6,464	6,579	6,701
Income							
Other revenue	1	-	-	-	-	-	-
Total Income	1	-	-	-	-	-	-
NET COST OF SERVICES	6,008	6,300	7,091	6,741	6,464	6,579	6,701
INCOME FROM GOVERNMENT							
Service appropriations	5,859	6,247	6,335	6,688	6,411	6,526	6,648
Resources received free of charge	16	53	53	53	53	53	53
TOTAL INCOME FROM GOVERNMENT	5,875	6,300	6,388	6,741	6,464	6,579	6,701
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(133)	-	(703)	-	-	-	-

(a) Full audited financial statements are published in Infrastructure WA's Annual Report.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 20, 23 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.....	2,279	1,757	1,576	1,576	1,576	1,576	1,576
Receivables.....	185	47	185	185	185	185	185
Other.....	134	115	134	134	134	134	134
Total current assets.....	2,598	1,919	1,895	1,895	1,895	1,895	1,895
NON-CURRENT ASSETS							
Property, plant and equipment.....	27	42	27	27	27	27	27
Receivables.....	116	-	116	116	116	116	116
Restricted cash ^(b)	-	79	-	-	-	-	-
Total non-current assets.....	143	121	143	143	143	143	143
TOTAL ASSETS	2,741	2,040	2,038	2,038	2,038	2,038	2,038
CURRENT LIABILITIES							
Employee provisions.....	837	890	837	837	837	837	837
Payables.....	222	-	222	222	222	222	222
Other.....	240	345	240	240	240	240	240
Total current liabilities.....	1,299	1,235	1,299	1,299	1,299	1,299	1,299
NON-CURRENT LIABILITIES							
Employee provisions.....	197	200	197	197	197	197	197
Other.....	68	94	68	68	68	68	68
Total non-current liabilities.....	265	294	265	265	265	265	265
TOTAL LIABILITIES	1,564	1,529	1,564	1,564	1,564	1,564	1,564
EQUITY							
Accumulated surplus/(deficit).....	1,177	511	474	474	474	474	474
Total equity	1,177	511	474	474	474	474	474
TOTAL LIABILITIES AND EQUITY	2,741	2,040	2,038	2,038	2,038	2,038	2,038

(a) Full audited financial statements are published in Infrastructure WA'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	5,859	6,247	6,335	6,688	6,411	6,526	6,648
Net cash provided by Government	5,859	6,247	6,335	6,688	6,411	6,526	6,648
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(3,551)	(3,572)	(3,986)	(3,830)	(3,934)	(4,028)	(4,128)
Supplies and services	(1,908)	(2,155)	(2,532)	(2,338)	(1,957)	(1,974)	(1,992)
Accommodation	(355)	(363)	(363)	(363)	(363)	(367)	(371)
GST payments	(211)	(256)	(256)	(256)	(256)	(256)	(256)
Other payments	(230)	(157)	(157)	(157)	(157)	(157)	(157)
Receipts ^(b)							
GST receipts	153	256	256	256	256	256	256
Other receipts	1	-	-	-	-	-	-
Net cash from operating activities	(6,101)	(6,247)	(7,038)	(6,688)	(6,411)	(6,526)	(6,648)
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments	(36)	-	-	-	-	-	-
Net cash from financing activities	(36)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	(278)	-	(703)	-	-	-	-
Cash assets at the beginning of the reporting period	2,636	1,836	2,279	1,576	1,576	1,576	1,576
Net cash transferred to/from other agencies	(79)	-	-	-	-	-	-
Cash assets at the end of the reporting period	2,279	1,836	1,576	1,576	1,576	1,576	1,576

(a) Full audited financial statements are published in Infrastructure WA'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 Infrastructure WA. 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
GST Receipts							
GST Input Credits	153	256	256	256	256	256	256
Other Receipts	1	-	-	-	-	-	-
TOTAL	154	256	256	256	256	256	256

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

Fremantle Port Authority

Part 9 Transport and Major Infrastructure

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	20,830	21,635	18,284	13,336	13,574	16,779	16,743
Local Government Rates Equivalent	1,155	985	985	1,137	1,165	1,194	1,224
Dividends ^{(a)(b)}	-	35,118	32,373	23,333	21,541	25,627	26,893
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	326	-	-	-	-	-	-
Other Subsidies	4,425	1,953	1,953	397	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	-	-	-	3,635	6,700	19,665	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	270,064	276,131	263,834	282,902	291,259	301,058	309,857
Revenue from Government	4,751	1,953	1,953	397	-	-	-
Total Expenses ^(c)	196,758	210,585	208,695	242,214	249,455	248,965	257,931
Total Borrowings	134,647	232,318	217,518	288,493	308,135	308,218	313,375
NET PROFIT AFTER TAX	54,474	47,249	39,393	28,349	28,845	35,944	35,829
CASH ASSETS ^(d)	126,176	125,268	142,723	139,738	101,315	84,430	72,079

(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 Authority retained its 2023-24 dividend payments to contribute to funding future infrastructure investment.

(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 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
Revision of Financial Forecasts	(6,096)	(17,262)	(21,633)	(18,180)	(22,195)

Significant Initiatives

B-Shed on Victoria Quay

1. The Government has committed \$30 million to revitalise B-Shed on Victoria Quay, including construction of a new Rottnest Island ferry terminal and visitor centre.

Infrastructure Investment Supporting Government Objectives

2. The Authority works collaboratively with Westport, the Future of Fremantle and other strategic Government initiatives to successfully deliver and shape the metropolitan port of the future.
3. The Authority is committed to investing in sustaining works and capital works as required to facilitate trade. This Budget includes new projects to remediate and sustain ageing infrastructure in the Inner Harbour, including the replacement of J Berth and Stage 2 of the Infrastructure Refurbishment Program.

Safety

4. The safety of workers, other port users and visitors will continue to be a primary focus for the Authority. The Authority's safety strategy includes programs to improve fatality prevention, mental and physical wellbeing, marine safety and safety leadership.

Westport and Port Development

5. The Authority will continue to actively support the Westport process through positive leadership and technical expertise. Parallel to the Westport process, the Authority has prepared a revised Strategic Plan to articulate how the Authority will develop to ensure business continuity prior to the delivery of Government's Westport and Future of Fremantle initiatives.

Victoria Quay Waterfront Strategy

6. Working with Planning, Lands and Heritage, the Authority is implementing a transformation program for Victoria Quay Waterfront. The program seeks to enhance amenity and create a vibrant waterfront destination that benefits the broader community. The program includes the delivery of a strategy and implementation framework to drive place improvements and guide the development of Victoria Quay Waterfront in the short to medium term, in alignment with the Future of Fremantle vision.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Authority'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.	Achieve financial targets in line with Government expectations in accordance with prudent commercial principles.	1. Achieve financial targets
	Sustain assets and provide reliable and efficient and commercial services to meet customer needs and add value.	2. High levels of customer satisfaction 3. Highly efficient port operations that promote trade growth
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Provide a safe and healthy environment for the community.	4. Maintain safety and quality management systems in line with best practice
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Advance environmental sustainability targets while enhancing community wellbeing by fostering arts and culture within the port's tourism precinct.	5. Achieve community satisfaction targets 6. Achieve environmental and reduced emission targets

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Achieve financial targets:					
Earnings before interest, taxes, depreciation and amortisation (\$'000)	103,474	102,902	86,405	79,219	1
Return on assets	11.8%	9.8%	8.2%	6%	1
Economic rate of return ^(a)	9.1%	7.4%	6%	4.3%	1
Debt to equity ratio	0.36	0.54	0.51	0.64	2
Outcome: High levels of customer satisfaction:					
Customer satisfaction score ^(b)	49%	n.a.	50%	n.a.	
Outcome: Highly efficient port operations that promote trade growth:					
Total number of vessel visits ^(c)	1,444	1,581	1,581	1,471	
Total port trade ('000 tonnes)	29,728	29,505	28 030	27,987	

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Maintain safety and quality management systems in line with best practice:					
Lost time injury frequency rate (LTIFR) ^(d)	4.4	nil or 10% reduction	4	nil or 10% reduction	
Outcome: Achieve community satisfaction targets:					
Community satisfaction	54%	67%	61%	67%	
Outcome: Achieve environmental and reduced emission targets:					
Number of reportable environmental incidents	1	nil	1	nil	3

(a) Economic rate of return as calculated in accordance with the Transport and Major Infrastructure's Western Australia Port Authority - Rate of Return Calculation Methodology and Asset Valuation Policy.

(b) The Authority uses Net Promoter Score as the measure of customer satisfaction. Score provided indicates shipping/line agent survey services level of overall satisfaction with the Authority's services.

(c) Number of vessels visits includes commercial, non-trading and fishing vessels (excludes naval).

(d) The LTIFR is based on injuries 'occurring in the year' and 'million hours worked'. Target is for no lost time or a 10% reduction in lost time from the previous year.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2025-26 Budget Target is due to the combined impact of trade expectations, continued investment in the Authority's organisational capability to support future operations and assets, and assessment and works on existing ageing infrastructure.
2. The increase in the 2025-26 Budget Target is reflective of funding assumptions associated with the AIP.
3. In the 2023-24 Actual, the Authority reported to Water and Environmental Regulation on infrastructure damage sustained from a fire at the Kwinana Bulk Jetty. The reportable environmental incident in the 2024-25 Estimated Actual relates to product spillage at the Kwinana Bulk Jetty due to a failure of vessel unloading equipment.

Asset Investment Program

1. The Authority's AIP over the forward estimates period totals \$360 million, investing in projects across the Inner and Outer Harbour and Victoria Quay (West).

Expenditure in the Inner Harbour

2. A total of \$42.8 million in 2025-26 and \$141.4 million over the outyears is forecast to be spent on Inner Harbour berths upgrades, including asset remediation and continuing upgrades to certain berths in the Inner Harbour to accommodate larger vessels and to allow for heavy-duty use. This includes three new projects:
 - 2.1. \$88 million over 2025-26 to 2029-30 for Inner Harbour Infrastructure Refurbishment Stage 2;
 - 2.2. \$30 million over 2025-26 to 2027-28 for the revitalisation of B-Shed; and
 - 2.3. \$20.3 million over 2025-26 to 2027-28 for J Berth Refurbishment.

Expenditure in the Outer Harbour

3. A total of \$5.7 million in 2025-26 and \$16.3 million over the outyears is forecast to be spent on the replacement and upgrade of assets at the Kwinana Bulk Terminal to facilitate the ongoing import and export of bulk materials for customers.

4. To support the projected volumes of bulk commodities at the Kwinana Bulk Jetty the Authority will spend an additional \$35.9 million in 2025-26 and \$39.2 million over the outyears to maintain product handling infrastructure and equipment.

Expenditure in Victoria Quay (West)

5. Work continues on the Fremantle Waterfront Implementation Plan, to support the developments and land uses identified in the Fremantle Waterfront Masterplan for the western end of Victoria Quay with expenditure of \$6.8 million planned in 2025-26 and \$1.1 million over the outyears (including the Victoria Quay Activation projects).

Other Expenditure Across All Sites

6. A total of \$15.5 million in 2025-26 and \$55.3 million over the outyears is forecast to be spent to sustain existing assets, including miscellaneous 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
WORKS IN PROGRESS							
Inner and Outer Harbour							
Bollard Replacement & Refurbishment Program	27,310	14,190	14,190	11,060	1,030	1,030	-
Sustaining Capital Works	86,020	19,859	19,859	13,561	13,016	10,834	28,750
Inner Harbour Refurbishment Program Stage 1	36,263	8,471	4,513	9,529	6,157	6,481	1,875
Outer Harbour							
Kwinana Bulk Jetty							
Deck Soffit and Impressed Current Cathodic Protection System Replacement	60,800	500	500	13,950	12,275	12,475	10,700
Export-Import Infrastructure	11,100	5,060	689	3,540	-	625	625
Optimising Critical Trade Landside Infrastructure	19,000	2,000	2,000	17,000	-	-	-
Replacement of Conveyor Structures and Equipment	5,300	1,400	1,400	1,400	2,500	-	-
Kwinana Bulk Terminal							
Infrastructure, Equipment Replacement and Upgrade	35,459	33,659	4,619	1,000	800	-	-
Kwinana Bulk Berth 2 - Refurbishment of Critical Trade Infrastructure - Stage 2	24,613	3,109	3,109	4,715	7,215	7,699	625
Plant and Equipment - Replacement of Navigational Aids	5,683	2,863	840	420	400	400	400
Victoria Quay							
Activation Stage 1	7,500	3,500	3,315	3,250	375	375	-
Activation Stage 2	5,000	1,818	1,818	2,841	171	170	-
Fremantle Waterfront Implementation Plan	10,935	10,217	200	718	-	-	-
COMPLETED WORKS							
Inner and Outer Harbour - Security Upgrades Stage 2	3,724	3,724	540	-	-	-	-
Inner Harbour							
Provision of Alternative Vehicular Access	1,000	1,000	1,000	-	-	-	-
Replacement of High Voltage Cable from Main Substation to Substation 4	1,185	1,185	1,185	-	-	-	-
Minor Works - 2023-24 Program	6,246	6,246	1,657	-	-	-	-
North Quay - Land Acquisitions	22,150	22,150	3,395	-	-	-	-
Outer Harbour							
Kwinana Bulk Terminal							
Direct Conveyor	5,400	5,400	5,400	-	-	-	-
Material Handling Infrastructure Renewal of Import System	94,600	94,600	21,395	-	-	-	-
Plant and Equipment - Replace Floating Plant	11,000	11,000	3,260	-	-	-	-
NEW WORKS							
Inner Harbour							
Berths F and G Fenders/Deck Strengthening	35,500	-	-	11,400	16,600	1,875	1,875
B-Shed Revitalisation	30,000	-	-	3,635	6,700	19,665	-
Infrastructure Refurbishment Program Stage 2	65,000	-	-	6,700	18,300	20,000	20,000
Outer Harbour							
Kwinana Bulk Terminal - Export Stockyard Area							
Concreting	3,000	-	-	1,500	1,500	-	-
Victoria Quay - J Berth Refurbishment	20,300	-	-	500	17,800	2,000	-
Total Cost of Asset Investment Program	634,088	251,951	94,884	106,719	104,839	83,629	64,850
FUNDED BY							
Borrowing (Western Australian Treasury Corporation)			77,384	72,419	30,200	20,000	20,000
Capital Appropriation			-	3,635	6,700	19,665	-
Internal Funds and Balances			17,500	30,665	67,939	43,964	44,850
Total Funding			94,884	106,719	104,839	83,629	64,850

Financial Statements

Income Statement

Revenue

1. Total revenue is forecast to steadily increase from the 2025-26 Budget Year onwards (on average 4% per annum), this primarily reflects expectations on trade mix and growth, ships and shipping services, and rental revenue from port tenancies.
2. The Authority will continue to receive a government subsidy (captured in other subsidies) in the 2025-26 Budget Year to undertake feasibility studies on Westport enabling works and to provide technical expertise and support on the future Westport container port statutory requirements and other technical aspects of the program.

Expenses

3. Employee benefits are forecast to moderately increase from 2023-24 Actual onwards (on average 6% per annum), reflective of organisational changes and additional full-time equivalents to support investment in operations and assets capability. Salaries reflect wage indexation assumptions in accordance with the public sector wages policy.
4. The forecast increase in supplies and services from the 2023-24 Actual to the 2025-26 Budget Year mainly reflects additional spending on asset maintenance and Westport related activity and enabling works.
5. Movements in depreciation and interest costs are driven by changes in the Authority's AIP.

Statement of Financial Position

6. The Authority's AIP is a major driver of movements in property, plant and equipment and, as a result of AIP funding assumptions, movements in cash and borrowings balances.
7. Movements in cash assets relate to timing of dividend payments and AIP funding assumptions.

Statement of Cashflows

8. Payments for purchase of non-current assets reflect changes to the Authority's AIP resulting from an extensive review of priorities, timing and expenditure estimates.
9. Movements in net cash from financing activities are a result of revised AIP timings and general operating requirements. Financing activities include assumptions relating to the drawdown and repayment of a working capital facility held with the Western Australian Treasury Corporation.

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.....	264,114	273,404	261,164	279,227	288,284	298,451	307,635
Other revenue.....	5,950	2,727	2,670	3,675	2,975	2,607	2,222
Revenue from Government							
Operating subsidies.....	326	-	-	-	-	-	-
Other subsidies.....	4,425	1,953	1,953	397	-	-	-
TOTAL REVENUE	274,815	278,084	265,787	283,299	291,259	301,058	309,857
Expenses							
Employee benefits ^(b)	62,503	67,032	65,299	71,737	75,674	79,278	81,906
Supplies and services.....	69,591	68,094	72,753	86,921	81,742	70,610	70,629
Accommodation.....	8,348	8,080	8,681	9,225	9,456	9,539	9,777
Depreciation and amortisation	19,699	24,609	22,526	27,111	30,777	36,208	41,230
Finance and interest costs.....	5,718	10,794	6,785	11,023	13,419	14,036	14,063
Other expenses	30,899	31,976	32,651	36,197	38,387	39,294	40,326
TOTAL EXPENSES	196,758	210,585	208,695	242,214	249,455	248,965	257,931
NET PROFIT/(LOSS) BEFORE TAX	78,057	67,499	57,092	41,085	41,804	52,093	51,926
National Tax Equivalent Regime							
Current tax equivalent expense	20,830	21,635	18,284	13,336	13,574	16,779	16,743
Deferred tax equivalent expense	2,753	(1,385)	(585)	(600)	(615)	(630)	(646)
NET PROFIT/(LOSS) AFTER TAX	54,474	47,249	39,393	28,349	28,845	35,944	35,829
Dividends	-	35,118	32,373	23,333	21,541	25,627	26,893

(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 372, 400 and 410 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.....	11,239	29,244	30,125	61,431	53,254	51,014	49,363
Cash assets - Retained dividends	114,937	96,024	112,598	78,307	48,061	33,416	22,716
Receivables	37,971	31,960	39,415	41,807	42,989	44,439	45,740
Other.....	8,290	6,206	8,838	9,539	9,671	9,908	10,171
Total current assets.....	172,437	163,434	190,976	191,084	153,975	138,777	127,990
NON-CURRENT ASSETS							
Property, plant and equipment.....	540,151	644,185	613,129	693,202	767,355	815,599	839,942
Other.....	23,713	29,683	24,306	24,914	25,537	26,175	26,829
Total non-current assets.....	563,864	673,868	637,435	718,116	792,892	841,774	866,771
TOTAL ASSETS	736,301	837,302	828,411	909,200	946,867	980,551	994,761
CURRENT LIABILITIES							
Employee provisions.....	16,876	17,537	17,812	18,783	19,587	20,285	20,925
Payables.....	11,022	13,742	10,650	7,746	10,653	12,513	11,121
Borrowings and leases	1,751	1,265	1,028	1,061	989	1,103	627
Interest payable	1,204	2,212	2,051	2,713	2,894	2,892	2,935
Other.....	20,169	14,021	19,420	21,401	21,268	21,583	22,042
Total current liabilities.....	51,022	48,777	50,961	51,704	55,391	58,376	57,650
NON-CURRENT LIABILITIES							
Employee provisions.....	8,847	10,568	10,563	11,126	11,584	11,979	12,322
Borrowings and leases	134,137	232,673	217,525	288,286	307,731	307,978	313,551
Other.....	1,929	2,248	1,976	2,047	2,120	2,195	2,279
Total non-current liabilities.....	144,913	245,489	230,064	301,459	321,435	322,152	328,152
TOTAL LIABILITIES	195,935	294,266	281,025	353,163	376,826	380,528	385,802
NET ASSETS	540,366	543,036	547,386	556,037	570,041	600,023	608,959
EQUITY							
Contributed equity.....	105,059	105,059	105,059	108,694	115,394	135,059	135,059
Accumulated surplus/(deficit).....	435,307	437,977	442,327	447,343	454,647	464,964	473,900
TOTAL EQUITY	540,366	543,036	547,386	556,037	570,041	600,023	608,959

(a) Full audited financial statements are published in the Authority'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.....	221,052	235,776	222,901	239,202	249,721	259,285	267,854
GST receipts.....	27,077	27,541	24,706	24,122	27,279	28,225	29,111
Other receipts.....	46,127	38,397	38,537	41,515	40,500	40,481	40,855
Payments							
Employee benefits.....	(62,599)	(66,182)	(64,459)	(70,784)	(74,896)	(78,602)	(81,298)
Supplies and services.....	(69,591)	(68,094)	(65,773)	(76,673)	(72,288)	(64,747)	(65,422)
Accommodation ^(b)	(7,193)	(7,095)	(7,714)	(8,104)	(8,307)	(8,361)	(8,569)
GST payments.....	(26,126)	(27,321)	(25,170)	(26,516)	(27,364)	(28,326)	(29,201)
Finance and interest costs.....	(5,674)	(9,938)	(6,025)	(10,435)	(13,292)	(14,094)	(14,077)
Other payments.....	(30,949)	(32,885)	(38,909)	(43,362)	(47,670)	(44,445)	(44,644)
Net cash from operating activities.....	92,124	90,199	78,094	68,965	73,683	89,416	94,609
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	8	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(83,319)	(116,810)	(94,884)	(106,719)	(104,839)	(83,629)	(64,850)
Net cash from investing activities.....	(83,311)	(116,810)	(94,884)	(106,719)	(104,839)	(83,629)	(64,850)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	90,800	119,000	106,500	55,200	35,675	40,789
Other proceeds.....	864	-	-	-	-	-	-
Payments							
Repayment of borrowings and leases.....	(2,556)	(37,088)	(36,956)	(36,171)	(35,918)	(36,138)	(36,412)
Other payments.....	-	(135)	-	-	-	-	-
Net cash from financing activities.....	(1,692)	53,577	82,044	70,329	19,282	(463)	4,377
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies.....	326	-	-	-	-	-	-
Equity contributions.....	-	-	-	3,635	6,700	19,665	-
Other subsidies.....	4,425	1,953	1,953	397	-	-	-
Payments							
Dividends to Government.....	-	(35,118)	(32,373)	(23,333)	(21,541)	(25,627)	(26,893)
National Tax Equivalent Regime - Income Tax....	(20,676)	(22,517)	(17,302)	(15,122)	(10,543)	(15,053)	(18,370)
Local Government Rates Equivalent.....	(1,155)	(985)	(985)	(1,137)	(1,165)	(1,194)	(1,224)
Net cash provided to Government.....	17,080	56,667	48,707	35,560	26,549	22,209	46,487
NET INCREASE/(DECREASE) IN CASH HELD.....	(9,959)	(29,701)	16,547	(2,985)	(38,423)	(16,885)	(12,351)
Cash assets at the beginning of the reporting period.....	136,135	154,969	126,176	142,723	139,738	101,315	84,430
Cash assets at the end of the reporting period.....	126,176	125,268	142,723	139,738	101,315	84,430	72,079

(a) Full audited financial statements are published in the Authority'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.

Kimberley Ports Authority

Part 9 Transport and Major Infrastructure

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	-	658	658	2,347	269	1,382	1,189
Local Government Rates Equivalent	155	145	145	155	159	163	167
Dividends ^{(a)(b)}	-	1,671	2,310	4,424	930	2,483	2,784
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	2,500	2,500	2,500	-	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	8,600	12,725	10,725	7,130	3,495	3,672	3,672
Major Treasurer's Special Purpose Account(s).....	-	-	-	7,500	7,750	750	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	33,525	32,883	32,883	41,953	34,863	40,465	40,568
Revenue from Government	2,500	2,500	2,500	-	-	-	-
Total Expenses ^(c)	29,631	32,750	32,750	33,566	33,787	34,940	35,811
Total Borrowings	4,385	2,827	2,835	2,103	1,373	643	8
NET PROFIT AFTER TAX	6,394	1,975	1,975	6,040	807	4,143	3,568
CASH ASSETS ^(d)	27,098	21,430	23,196	18,371	20,630	24,750	28,211

(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 Authority retained its 2023-24 dividend payments to contribute to funding future infrastructure investment.

(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 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
Revision of Financial Forecasts.....	639	4,196	327	3,098	3,210

Significant Initiatives

Election Commitments

1. The Government has committed \$16 million to further support the continued economic growth of the Kimberley region, comprising:
 - 1.1. \$14 million over 2025-26 and 2026-27 for the construction of inspection and washdown facilities at the Port of Wyndham. This new infrastructure will support direct imports of international containers and general cargo at Port of Wyndham as a first point of entry;
 - 1.2. \$1.5 million over 2026-27 and 2027-28 to replace the temporary barge landing at the Port of Derby with a permanent structure to improve the resilience of the region during flooding events; and
 - 1.3. \$500,000 in 2025-26 to develop a business case and project definition plan for cruise passenger facilities at the Port of Broome to promote tourism and economic growth.

Trade Outlook (Commodities, Cargo and Cruise)

2. The Authority is positioned to take advantage of the growing exploration and development of the resource industry including oil and gas, and minerals sands. Global demand for resources such as mineral sands, general cargo, and oil and gas support services are expected to continue in 2025-26.
3. Trade at the Ports of Broome and Wyndham will see major changes, with these ports securing approvals for first point of entry status, which will allow the import of cargo such as containers, break bulk, vehicles and cruise passenger baggage from international destinations.

Impact of Significant Issues and Major Achievements

4. The Authority's ongoing project to create space on the Port of Broome wharf has enabled efficient loading of minerals sands. The wharf infill works are being completed which will enable the re-establishment of staff amenities and storage on wharf by the end of 2025. Kimberley Mineral Sands Pty Ltd will be reaching the first one million tonnes of mineral sands exports in the near future.
5. The Kimberley Marine Support Base construction commenced in November 2024 and marine works are progressing on schedule with the wharf neck almost complete. The floating deck arrived in Broome in May 2025 and construction works are scheduled for completion in August 2025. The establishment of the facility will reduce customer delays and provide opportunities for new trade in the Port of Broome.
6. First point of entry facilities planning at the Port of Broome is being undertaken with the Commonwealth Department of Agriculture Fisheries and Forestry and Australian Border Force. An area for laydown, inspection and quarantine has now been identified and designs are being prepared. This will require an extension of the Maritime Security Zone within the port and relocation of the security gatehouse. The Authority will be engaging a consultant to prepare a business case to identify the requirements for a passenger terminal building for international cruise ship passenger disembarkation in Broome, which will support Broome retail and tourism sectors.

7. The Port of Wyndham trade will benefit from the commencement of cotton lint exports from July 2025 onwards. After installation of the first point of entry laydown, inspection and quarantine facilities the containers used for exports will be imported directly through Wyndham, saving cotton growers extra logistics supply chain costs.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Authority'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.	Achieve financial targets in line with State Government expectations in accordance with prudent commercial principles.	1. Achieve rate of return and profitability targets 2. Consistent with the <i>Port Authorities Act 1999</i> , facilitate trade, plan for future growth and development in a safe and efficient port
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Develop economic infrastructure. Create regional jobs and diversify regional economies.	3. Consistent with the <i>Port Authorities Act 1999</i> , facilitate trade, plan for future growth and development in a safe and efficient port
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Maintain our safety, environmental and quality management systems in line with best practice and our existing certifications.	4. Seek accreditation for ISO 45001:2018 <i>Occupational Health and Safety Management</i> and ISO 14001:2015 <i>Environmental Management Systems</i> at Port of Broome

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Achieve rate of return and profitability targets:					
Earnings before interest, taxes, depreciation and amortisation (\$'000).....	11,043	7,479	8,137	14,302	1
Rate of return on assets	6.04%	2.33%	2.33%	6.40%	1
Economic rate of return ^(a)	10.43%	7.19%	7.19%	10.92%	1
Debt to equity ratio	0.11	0.1	0.05	0.03	
Outcome: Consistent with the <i>Port Authorities Act 1999</i>, facilitate trade, plan for future growth and development in a safe and efficient port:					
Customer satisfaction with services ^(b)	75%	n.a.	n.a.	75%	
Employee satisfaction rating.....	74%	76%	90%	90%	
Trade growth tonnages ('000) ^(c)	5,059	5,010	5,010	4,576	
Number of ship visits	1755	1,556	1556	1547	
Outcome: Seek accreditation for ISO 45001:2018 <i>Occupational Health and Safety Management</i> and ISO 14001:2015 <i>Environmental Management Systems</i> at Port of Broome:					
Environmental incidents	nil	nil	nil	nil	
Lost time injury frequency rate ^(d)	nil	nil	nil	nil	

(a) Economic rate of return as calculated in accordance with Transport and Major Infrastructure's Western Australia Port Authority - Rate of Return Calculation Methodology and Asset Valuation Policy.

(b) Customer satisfaction rating from 2022 and surveyed every two years.

(c) Trade tonnages includes all ports' cargo activities except for cruise vessel passenger numbers.

(d) Lost time injury frequency rate is based on injuries 'occurring in the year' and 'million hours worked'.

Explanation of Significant Movements

(Notes)

- The increase from 2024-25 Estimated Actual to the 2025-26 Budget Year is mainly due to a forecast increase in other revenue in the 2025-26 Budget Year to account for an asset that is expected to be vested to the Authority in 2025-26.

Asset Investment Program

- The Authority's Asset Investment Program (AIP) for 2025-26 to 2028-29 totals \$43.8 million, which will further support the continued economic growth of the Kimberley region. The Authority's AIP includes spending of:
 - \$18.7 million for sustaining capital works across the Ports of Broome, Derby, Wyndham and Yampi Sound;
 - \$14 million for new infrastructure at the Port of Wyndham to meet first point of entry requirements, including new border services;
 - \$5.6 million for the construction of inspection and washdown facilities at the Port of Broome. This new infrastructure will support direct imports of international containers and general cargo at the Port of Broome as a first point of entry;
 - \$3.5 million to continue construction of wharf infrastructure to assist in efficient loading of bulk product at the Port of Broome;

- 1.5. \$1.5 million to upgrade the temporary barge landing at the Port of Derby to improve the resilience of the region during flooding events; and
- 1.6. \$500,000 to develop a business case and project definition plan for cruise passenger facilities at the Port of Broome to promote tourism and economic growth.

	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							
Major Port Infrastructure (Port of Broome)							
First Point of Entry	6,000	400	400	5,600	-	-	-
Wharf Facility Works.....	21,882	18,382	10,282	3,500	-	-	-
Sustaining Capital Works	22,169	3,500	3,500	3,105	5,070	5,247	5,247
COMPLETED WORKS							
Major Port Infrastructure - Port of Broome - New 90 Tonne Crane	-	1,500	1,500	-	-	-	-
Minor Works							
2023-24 Program.....	2,168	2,168	272	-	-	-	-
Electrical Works - Wyndham and Derby	2,768	2,768	1,468	-	-	-	-
NEW WORKS							
Election Commitments							
Major Port Infrastructure - Port of Derby Barge Loading Facility	1,500	-	-	-	750	750	-
Other New Works							
Major Port Infrastructure							
Port of Broome Cruise Terminal	500	-	-	500	-	-	-
Port of Wyndham First Point of Entry	14,000	-	-	7,000	7,000	-	-
Total Cost of Asset Investment Program	70,987	28,718	17,422	19,705	12,820	5,997	5,247
FUNDED BY							
Capital Appropriation.....			10,725	7,130	3,495	3,672	3,672
Internal Funds and Balances.....			6,697	5,075	1,575	1,575	1,575
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			-	7,500	7,750	750	-
Total Funding.....			17,422	19,705	12,820	5,997	5,247

Financial Statements

Income Statement

Revenue

1. Other revenue is forecast to increase from the 2024-25 Estimated Actual to the 2025-26 Budget Year mainly due to the requirement to account for a gifted asset that is expected to be vested to the Authority in 2025-26.
2. Operating subsidies are no longer forecast from the 2025-26 Budget Year onwards due to the expiration of the ports amalgamation subsidy.

Expenses

3. Higher employee costs in the 2024-25 Estimated Actual compared to the 2023-24 Actual largely reflect the expected increase in staff salaries and wages.
4. Supplies and services expenditure is forecast to increase steadily from the 2024-25 Estimated Actual onwards (average increase of 4% per annum), primarily due to a forecast increase in bulk trade activity. This is offset by a corresponding increase in revenues.

Statement of Financial Position

5. The Authority is expected to remain a cash-positive operation in the 2025-26 Budget Year with the commencement of bulk cargo trade over the forward estimates period at the Port of Broome.

6. Total assets are budgeted to increase in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual due to ongoing capital works projects.
7. Total liabilities are anticipated to decrease in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual due to the repayment of Western Australian Treasury Corporation loans. There will be a financial increase in liabilities as employee provisions increase over the outyears.

Statement of Cashflows

8. The increase in contributed equity in the 2024-25 Budget and Estimated Actual, and the 2025-26 Budget Year represents the funds to support the Authority's AIP.

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
REVENUE							
Revenue from operations							
Sale of goods and services.....	31,556	29,293	29,293	32,474	30,401	33,496	34,243
Other revenue.....	1,969	3,590	3,590	9,479	4,462	6,969	6,325
Revenue from Government							
Operating subsidies.....	2,500	2,500	2,500	-	-	-	-
TOTAL REVENUE	36,025	35,383	35,383	41,953	34,863	40,465	40,568
Expenses							
Employee benefits ^(b)	12,826	15,372	15,372	15,355	15,119	15,807	16,197
Supplies and services.....	7,585	7,555	7,555	8,081	8,281	8,488	8,704
Accommodation.....	2,474	2,510	2,510	2,605	2,673	2,738	2,806
Depreciation and amortisation.....	4,120	4,375	4,375	4,734	4,853	4,974	5,099
Finance and interest costs.....	424	470	470	332	341	349	358
Other expenses	2,202	2,468	2,468	2,459	2,520	2,584	2,647
TOTAL EXPENSES	29,631	32,750	32,750	33,566	33,787	34,940	35,811
NET PROFIT/(LOSS) BEFORE TAX.....	6,394	2,633	2,633	8,387	1,076	5,525	4,757
National Tax Equivalent Regime - Current tax equivalent expense	-	658	658	2,347	269	1,382	1,189
NET PROFIT/(LOSS) AFTER TAX.....	6,394	1,975	1,975	6,040	807	4,143	3,568
Dividends ^(c)	-	1,671	2,310	4,424	930	2,483	2,784

(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 61.3, 57.5 and 60 respectively.

(c) The Authority will be making a formal request for its dividend formula to be temporarily adjusted to reflect the impact of the gifted roundabout.

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.....	27,098	20,823	18,727	13,902	16,161	20,281	23,742
Cash assets - Retained dividends	-	607	4,469	4,469	4,469	4,469	4,469
Receivables	6,230	2,187	6,360	4,663	5,277	6,284	6,284
Other.....	219	438	219	162	162	162	162
Total current assets.....	33,547	24,055	29,775	23,196	26,069	31,196	34,657
NON-CURRENT ASSETS							
Property, plant and equipment.....	71,875	90,147	85,244	107,867	116,254	117,354	117,502
Intangibles	430	660	430	768	812	812	812
Total non-current assets.....	72,305	90,807	85,674	108,635	117,066	118,166	118,314
TOTAL ASSETS	105,852	114,862	115,449	131,831	143,135	149,362	152,971
CURRENT LIABILITIES							
Employee provisions.....	2,645	4,677	3,417	4,210	5,047	5,846	6,645
Payables.....	2,586	1,201	2,571	2,605	2,680	2,756	1,745
Borrowings and leases	2,022	1,133	1,195	1,316	1,316	1,100	472
Other.....	115	70	115	175	175	175	175
Total current liabilities.....	7,368	7,081	7,298	8,306	9,218	9,877	9,037
NON-CURRENT LIABILITIES							
Employee provisions.....	99	70	99	80	80	80	80
Borrowings and leases	3,078	2,780	2,355	1,502	772	258	251
Total non-current liabilities.....	3,177	2,850	2,454	1,582	852	338	331
TOTAL LIABILITIES	10,545	9,931	9,752	9,888	10,070	10,215	9,368
NET ASSETS	95,307	104,931	105,697	121,943	133,065	139,147	143,603
EQUITY							
Contributed equity.....	87,532	100,257	98,257	112,887	124,132	128,554	132,226
Accumulated surplus/(deficit).....	(546)	(3,647)	(881)	735	612	2,272	3,056
Reserves	8,321	8,321	8,321	8,321	8,321	8,321	8,321
TOTAL EQUITY	95,307	104,931	105,697	121,943	133,065	139,147	143,603

(a) Full audited financial statements are published in the Authority'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.....	19,661	25,234	25,234	25,691	21,393	24,313	24,882
GST receipts.....	3,143	-	-	-	-	-	-
Other receipts.....	9,333	7,652	7,652	11,136	13,336	16,013	15,544
Payments							
Employee benefits.....	(12,993)	(14,600)	(14,600)	(14,581)	(14,282)	(15,008)	(15,398)
Supplies and services.....	(6,212)	(7,910)	(7,910)	(8,944)	(9,151)	(9,354)	(9,572)
Accommodation ^(b)	(2,319)	(2,365)	(2,365)	(2,450)	(2,512)	(2,577)	(2,639)
GST payments.....	(3,034)	-	-	-	-	-	-
Finance and interest costs.....	(375)	(470)	(470)	(332)	(341)	(349)	(358)
Other payments.....	(2,234)	(2,461)	(2,461)	(2,604)	(2,511)	(2,575)	(2,638)
Net cash from operating activities.....	4,970	5,080	5,080	7,916	5,932	10,463	9,821
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	65	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(3,704)	(14,300)	(17,422)	(19,705)	(12,820)	(5,997)	(5,247)
Net cash from investing activities.....	(3,639)	(14,300)	(17,422)	(19,705)	(12,820)	(5,997)	(5,247)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Repayment of borrowings and leases.....	(2,283)	(1,672)	(1,672)	(740)	(740)	(740)	(645)
Net cash from financing activities.....	(2,283)	(1,672)	(1,672)	(740)	(740)	(740)	(645)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies.....	2,500	2,500	2,500	-	-	-	-
Equity contributions.....	8,600	12,725	10,725	7,130	3,495	3,672	3,672
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions							
Regional Infrastructure and Headworks Fund.....	-	-	-	7,500	7,750	750	-
Payments							
Dividends to Government.....	-	(1,671)	(2,310)	(4,424)	(930)	(2,483)	(2,784)
National Tax Equivalent Regime - Income Tax....	-	(658)	(658)	(2,347)	(269)	(1,382)	(1,189)
Local Government Rates Equivalent.....	(155)	(145)	(145)	(155)	(159)	(163)	(167)
Net cash provided to Government.....	(10,945)	(12,751)	(10,112)	(7,704)	(9,887)	(394)	468
NET INCREASE/(DECREASE) IN CASH HELD.....	9,993	1,859	(3,902)	(4,825)	2,259	4,120	3,461
Cash assets at the beginning of the reporting period.....	17,105	19,571	27,098	23,196	18,371	20,630	24,750
Cash assets at the end of the reporting period.....	27,098	21,430	23,196	18,371	20,630	24,750	28,211

(a) Full audited financial statements are published in the Authority'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.

Mid West Ports Authority

Part 9 Transport and Major Infrastructure

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	12,213	18,524	10,282	12,873	13,996	49,232	49,232
Local Government Rates Equivalent	1,106	1,120	1,166	1,224	1,285	1,297	1,297
Dividends ^{(a)(b)}	-	31,367	18,678	21,395	24,002	87,024	87,024
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	-	-	-	6,029	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	1,500	-	-	212	1,545	10,649	10,649
Major Treasurer's Special Purpose Account(s).....	-	1,449	5,812	9,713	-	-	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	107,732	149,337	114,983	130,130	164,246	288,121	288,121
Revenue from Government	-	-	-	6,029	-	-	-
Total Expenses ^(c)	68,159	87,586	83,289	90,672	117,591	124,013	124,013
Total Borrowings	5,520	95,186	37,287	109,360	269,342	293,792	277,318
NET PROFIT AFTER TAX	27,644	43,227	21,412	32,614	32,659	114,876	114,876
CASH ASSETS ^(d)	79,603	66,115	88,327	98,613	178,072	149,423	111,706

(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 Authority retained its 2023-24 dividend payments to contribute to funding future infrastructure investment.

(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 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
Key Adjustments					
Lithium Industry Support Program	-	(6,029)	-	-	-
Port Maximisation Project Update	(8,795)	(27,321)	(55,789)	-	-
Other					
Revision of Financial Forecasts	(12,090)	(22,008)	(38,916)	-	-

Significant Initiatives

1. The Authority's financial projections have been updated. Revenue forecasts have been revised based on updated customer expectations, progression of mining projects and new demand from other industries. Cost forecasts have increased due to pressures within the current economic environment particularly in salaries and contractor costs and pricing, and availability of materials within regional centres.
2. As part of the Government's Lithium Industry Support Program, the Authority is waiving port charges for approved lithium miners for up to 24 months, after which lithium prices are expected to recover to an economically sustainable level.
3. The Authority continues to work through the amendment to the environmental licence to enable an increase in throughput of up to 23 million tonnes per annum through the existing port footprint and includes new control measures.
4. The Authority is undertaking a range of improvements to increase public and port user safety by addressing road access issues in the Port of Geraldton precinct and improving utilisation of existing berth infrastructure to increase ship loading efficiencies and ease operational bottlenecks.
5. First point of entry work for the import of cargoes is progressing which will enable the Authority to expand trade avenues and enable more cargo to be directly imported into the Port of Geraldton.
6. The inclusion of the Long Period Wave mitigation works within the Port Maximisation Project (PMaxP) has meant a Part IV Works Approval from Water and Environmental Regulation (DWER) is required. The Authority has submitted a draft Part IV approval request and has responded to the Request for Information issued by DWER.
7. The Authority continues to face challenges related to land availability and constraints on multi-user facilities, particularly in light of increasing customer demand. The Authority is actively managing lands to meet the needs of customers, with a focus on multi-user facilities. The construction of the Truck Unloader in the PMaxP expansion will enable increased throughput for new and diverse trades.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Authority'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.	Facilitate, grow and diversify trade for all our ports.	1. Improve revenue diversification and growth 2. Improve underlying profit
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Operate as an exemplary corporate citizen.	3. To be a sustainable port 4. To provide a safe workplace 5. Operate in harmony with our stakeholders

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Improve revenue diversification and growth:					
Return on assets	14.2%	15.4%	10.1%	11.2%	1
Earnings before interest, tax, depreciation and amortisation (\$'000).....	49,629	82,515	44,123	62,624	2
Total port trade (metric ton)	17.3	19.5	18.2	19.2	
Number of vessel visits.....	397	483	400	453	
Outcome: Improve underlying profit:					
Economic rate of return ^(a)	4%	9%	3%	5%	1
Outcome: To be a sustainable port:					
Number of reportable environmental incidents	7	<10	1	<10	
Annual Global Real Estate Sustainability Benchmark assessment	2 stars	≥3 stars	4 stars	≥4 stars	
Outcome: To provide a safe workplace:					
Lost time injury frequency rate	nil	nil	nil	nil	
Total recordable injury frequency rate	nil	nil	nil	nil	
Outcome: Operate in harmony with our stakeholders:					
All stakeholders' satisfaction survey score	70%	>80%	68%	>80%	

(a) Economic rate of return as calculated in accordance with Transport and Major Infrastructure's Western Australia Port Authority - Rate of Return Calculation Methodology and Asset Valuation Policy.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2024-25 Estimated Actual and the 2025-26 Budget relative to the 2024-25 Budget is directly correlated with the increase in capital expenditure for the PMaxP. These metrics are expected to improve over time as the Authority realises increased revenue generated by the capital enhancements.
2. The decrease in the 2024-25 Estimated Actual and the 2025-26 Budget relative to the 2024-25 Budget is primarily attributed to rising costs in relation to salaries and contractor expenses.

Asset Investment Program

1. The Authority's Asset Investment Program over the forward estimates period totals \$391.2 million and includes projects that will cater for economic growth and expansion in the Mid West region. These works will support emerging industries and new customers with a diverse product mix.

Port Maximisation Project

2. A total of \$306.5 million over 2025-26 to 2028-29 is forecast to be spent on the Port Maximisation Project. The works will include the following key elements:
 - 2.1. lease 11 Truck Unloader;
 - 2.2. construction of a new Berth 1;
 - 2.3. construction of a breakwater extension (long period wave mitigation) and new tug facility;
 - 2.4. modifications and upgrades (marine works) to the existing Berth 6;

- 2.5. upgrading the Ports West Road; and
- 2.6. demolition of the existing Berth 2 wharf deck.

Other Expenditure

3. A further \$84.6 million will be invested over the forward estimates period, comprising:
- 3.1. \$40.3 million on sustaining capital works to improve services, upgrade existing infrastructure, security, environmental systems, and computer systems, and replace equipment;
- 3.2. \$23.4 million on a port-wide firefighting system to provide fully compliant fire systems across the Port of Geraldton that meet standards and regulatory compliance requirements;
- 3.3. \$6.4 million on a boat building precinct in the Fishing Boat Harbour in Geraldton to facilitate the Port Maximisation Project and support the local industry;
- 3.4. \$6 million to reclad a storage facility and replace the dust extraction system;
- 3.5. \$3.4 million to replace electrical ring main units to improve safety and environmental impact outcomes;
- 3.6. \$2.3 million to undertake detailed design for Berth 8 and 9 at the Port of Geraldton;
- 3.7. \$1.8 million on the Wastewater Treatment Plant; and
- 3.8. \$1 million on land acquisition and road improvements.

	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							
Berth 8 and 9 Design.....	3,500	1,200	1,200	2,300	-	-	-
Fishing Boat Harbour - Boat Building Precinct	10,000	3,600	-	6,400	-	-	-
Land Acquisition and Road Improvements	8,000	6,987	-	1,013	-	-	-
Port Maximisation Project.....	350,000	43,476	20,618	57,505	91,231	98,388	59,400
Port-Wide Firefighting System.....	26,644	3,254	2,000	5,000	8,000	10,390	-
Replacement of Electrical Ring Main Units.....	5,424	2,002	1,955	3,422	-	-	-
Sustaining Capital Works	52,695	12,361	12,361	6,026	6,786	5,000	22,522
NEW WORKS							
Lease 88 Shed Recladding and Dust Extraction System	6,000	-	-	6,000	-	-	-
Wastewater Treatment Plant	1,775	-	-	1,775	-	-	-
Total Cost of Asset Investment Program	464,038	72,880	38,134	89,441	106,017	113,778	81,922
FUNDED BY							
Borrowings			32,476	77,505	173,019	40,000	-
Internal Funds and Balances.....			371	2,223	(67,002)	73,778	81,922
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund			1,200	2,300	-	-	-
Royalties for Regions Fund			4,087	7,413	-	-	-
Total Funding.....			38,134	89,441	106,017	113,778	81,922

Financial Statements

Income Statement

Revenue

1. Increases in the sale of goods and services over the forward estimates period are due to increased throughput enabled by the Port Maximisation Project. While significant revenue increases are reflected in 2027-28 and 2028-29, the volumes on which these forecasts are based are uncertain and there is a risk that these forecast increases will not be met thereby requiring revisions at a future process.

Expenses

2. Supplies and service costs increase during the 2026-27 Outyear due to a planned maintenance dredging campaign.
3. Depreciation costs increase significantly over the forward estimates period as new infrastructure delivered by the Port Maximisation Project is commissioned and operational.
4. Finance and interest costs increase over the forward estimates period due to additional borrowings to fund the Port Maximisation Project.

Statement of Financial Position

5. The Statement of Financial Position is materially affected by the timing of the Port Maximisation Project construction. The Port Maximisation Project will facilitate additional throughput, thereby increasing cash assets. The project will result in a significant increase in property, plant and equipment, funded by borrowings. Dividends on a proposed capital recovery charge will be refunded to the Authority via equity contributions to enable the repayment of the loans over a specified period.

Statement of Cashflows

6. The Statement of Cashflows is materially affected by the timing of the Port Maximisation Project. Increased receipts are due to an increase in throughput, facilitated by the Port Maximisation Project's infrastructure. The project investment, funded by borrowings, will increase payments on GST and purchase of non-current assets, and increase proceeds from and repayments of borrowings and subsequent interest payments. Increase in profitability will lead to an increase in dividends and taxes paid to Government. Dividends on a proposed capital recovery charge will be refunded to the Authority via equity contributions.

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.....	103,179	140,605	110,004	124,564	153,512	235,361	235,361
Other revenue.....	4,553	8,732	4,979	5,566	10,734	52,760	52,760
Revenue from Government							
Operating subsidies.....	-	-	-	6,029	-	-	-
TOTAL REVENUE	107,732	149,337	114,983	136,159	164,246	288,121	288,121
Expenses							
Employee benefits ^(b)	29,607	32,537	34,000	36,324	39,028	36,799	36,799
Supplies and services.....	20,611	22,742	24,595	23,980	29,147	24,388	24,388
Accommodation.....	1,917	2,418	2,047	2,360	2,609	3,791	3,791
Depreciation and amortisation.....	9,687	11,382	9,821	10,368	18,687	30,551	30,551
Finance and interest costs.....	360	9,383	2,608	6,769	16,866	15,301	15,301
Other expenses	5,977	9,124	10,218	10,871	11,254	13,183	13,183
TOTAL EXPENSES	68,159	87,586	83,289	90,672	117,591	124,013	124,013
NET PROFIT/(LOSS) BEFORE TAX.....	39,573	61,751	31,694	45,487	46,655	164,108	164,108
National Tax Equivalent Regime							
Current tax equivalent expense	12,213	18,524	10,282	12,873	13,996	49,232	49,232
Deferred tax equivalent expense	(284)	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX.....	27,644	43,227	21,412	32,614	32,659	114,876	114,876
Dividends	-	31,367	18,678	21,395	24,002	87,024	87,024

(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 167, 187 and 190 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.....	30,320	19,340	54,925	71,573	151,032	122,383	84,666
Cash assets - Retained dividends	49,283	46,775	33,402	27,040	27,040	27,040	27,040
Receivables	20,550	11,985	19,584	22,775	25,930	34,154	42,370
Other.....	2,537	2,530	2,455	2,455	2,455	2,455	2,455
Total current assets.....	102,690	80,630	110,366	123,843	206,457	186,032	156,531
NON-CURRENT ASSETS							
Property, plant and equipment.....	172,262	317,740	200,740	281,434	369,296	452,697	504,068
Other.....	4,220	3,599	5,105	5,105	5,105	5,105	5,105
Total non-current assets.....	176,482	321,339	205,845	286,539	374,401	457,802	509,173
TOTAL ASSETS	279,172	401,969	316,211	410,382	580,858	643,834	665,704
CURRENT LIABILITIES							
Employee provisions.....	6,973	6,484	5,554	5,554	5,554	5,554	5,554
Payables.....	9,378	11,285	5,750	5,908	6,570	7,019	7,503
Borrowings and leases	1,524	15,076	6,358	13,961	16,759	33,402	49,556
Interest payable	21	-	-	-	-	-	-
Other.....	1,127	-	922	922	922	922	922
Total current liabilities.....	19,023	32,845	18,584	26,345	29,805	46,897	63,535
NON-CURRENT LIABILITIES							
Employee provisions.....	3,188	3,117	5,307	5,307	5,307	5,307	5,307
Borrowings and leases	5,878	81,120	32,691	97,957	254,771	262,154	228,885
Other.....	1,170	1,733	1,170	1,170	1,170	1,170	1,170
Total non-current liabilities.....	10,236	85,970	39,168	104,434	261,248	268,631	235,362
TOTAL LIABILITIES	29,259	118,815	57,752	130,779	291,053	315,528	298,897
NET ASSETS	249,913	283,154	258,459	279,603	289,805	328,306	366,807
EQUITY							
Contributed equity.....	87,857	99,357	93,669	103,594	105,139	115,788	126,437
Accumulated surplus/(deficit).....	161,268	183,009	164,002	175,221	183,878	211,730	239,582
Reserves	788	788	788	788	788	788	788
TOTAL EQUITY	249,913	283,154	258,459	279,603	289,805	328,306	366,807

(a) Full audited financial statements are published in the Authority'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.....	99,107	134,979	103,551	117,313	145,982	228,011	228,011
GST receipts.....	10,933	17,534	14,896	16,178	20,116	32,314	32,314
Other receipts.....	10,723	14,363	11,418	12,817	18,264	60,110	60,110
Payments							
Employee benefits.....	(28,844)	(32,538)	(33,479)	(36,209)	(38,865)	(36,799)	(36,799)
Supplies and services.....	(20,611)	(22,742)	(24,595)	(23,980)	(29,147)	(24,388)	(24,388)
Accommodation ^(b)	(5,171)	(1,298)	(881)	(1,136)	(1,324)	(2,494)	(2,494)
GST payments.....	(10,816)	(17,548)	(12,816)	(15,763)	(19,684)	(31,909)	(31,909)
Finance and interest costs.....	(350)	(9,335)	(2,161)	(6,712)	(16,629)	(15,258)	(15,258)
Other payments.....	(9,176)	(9,105)	(13,646)	(11,260)	(11,221)	(13,161)	(13,161)
Net cash from operating activities.....	45,795	74,310	42,287	51,248	67,492	196,426	196,426
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets.....	(30,984)	(124,537)	(38,134)	(89,441)	(106,017)	(113,778)	(81,922)
Net cash from investing activities.....	(30,984)	(124,537)	(38,134)	(89,441)	(106,017)	(113,778)	(81,922)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	95,074	32,476	77,505	173,019	40,000	-
Payments							
Repayment of borrowings and leases.....	(1,570)	(9,597)	(1,567)	(6,331)	(14,047)	(16,191)	(17,115)
Net cash from financing activities.....	(1,570)	85,477	30,909	71,174	158,972	23,809	(17,115)
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Receipts							
Operating subsidies.....	-	-	-	6,029	-	-	-
Equity contributions.....	1,500	-	-	212	1,545	10,649	10,649
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	-	-	1,725	2,300	-	-	-
Royalties for Regions							
Regional Infrastructure and Headworks Fund.....	-	1,449	4,087	7,413	-	-	-
Payments							
Dividends to Government.....	-	(31,367)	(18,678)	(21,395)	(24,002)	(87,024)	(87,024)
National Tax Equivalent Regime - Income Tax....	(12,769)	(17,453)	(12,306)	(16,030)	(17,246)	(57,434)	(57,434)
Local Government Rates Equivalent.....	(1,100)	(1,120)	(1,166)	(1,224)	(1,285)	(1,297)	(1,297)
Net cash provided to Government.....	12,369	48,491	26,338	22,695	40,988	135,106	135,106
NET INCREASE/(DECREASE) IN CASH HELD.....	872	(13,241)	8,724	10,286	79,459	(28,649)	(37,717)
Cash assets at the beginning of the reporting period.....	78,731	79,356	79,603	88,327	98,613	178,072	149,423
Cash assets at the end of the reporting period.....	79,603	66,115	88,327	98,613	178,072	149,423	111,706

(a) Full audited financial statements are published in the Authority'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.

Pilbara Ports Authority

Part 9 Transport and Major Infrastructure

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	107,339	111,158	113,708	86,567	84,993	105,549	107,613
Local Government Rates Equivalent	3,847	4,002	3,963	4,062	4,163	4,267	4,374
Dividends ^{(a)(b)}	-	220,085	257,524	615,586	196,788	231,467	248,214
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Other Subsidies	6,993	18,481	21,936	7,473	7,577	7,884	8,099
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	32,437	211,416	174,560	341,274	97,857	44,042	34,303
Major Treasurer's Special Purpose Account(s)	26,178	-	-	-	-	-	-
RATIOS							
Dividend Payout Ratio (%)	85	85	100	100	100	100	100
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	744,848	759,800	839,813	800,206	813,763	901,450	908,067
Revenue from Government	6,993	18,481	21,936	7,473	7,577	7,884	8,099
Total Expenses ^(c)	397,673	408,310	482,941	519,119	538,030	557,504	557,457
Total Borrowings	134,725	165,641	152,640	168,304	132,702	93,817	71,632
NET PROFIT AFTER TAX	246,829	258,813	265,100	201,993	198,317	246,281	251,096
CASH ASSETS ^(d)	1,021,986	1,089,569	801,089	593,776	751,935	883,628	1,064,440

(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 Authority retained its 2023-24 dividend payments to contribute to funding future infrastructure investment.

(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 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
Key Adjustments					
Increase Dividend Payout Ratio from 85% to 100% of Net Profit After Tax....	27,706	31,191	28,641	29,949	31,899
Payment and Interest Impacts of the Anticipated Special Dividend	-	392,575	(11,698)	(12,573)	(12,951)
Price Revisions	-	6,483	12,858	14,367	14,777
Other					
Increased Depreciation Expense	(29,223)	(35,048)	(35,048)	(35,048)	(35,048)
Revision of Financial Forecasts	(7,039)	(51,498)	(62,443)	2,494	24,441

Significant Initiatives

Revision of Financial Forecasts and Pricing

1. The Authority's financial forecasts have been revised to reflect increasing operating costs linked to enterprise agreements, headcount growth to support critical functions and capital works (Lumsden Point General Cargo Facility and Logistics Hub and Dampier Bulk Handling Facility), and higher maintenance and utility expenses for new port operations. These increases are partially offset by the inclusion of Lumsden Point trade revenues at Port Hedland and price increases.
2. The Authority's financial forecasts have also been impacted by asset revaluation increases recognised at the end of 2023-24, which impacts depreciation expenses in subsequent years, and by the impacts to government distributions from the recognition of proponent dredging contributions of \$65 million in 2024-25.
3. Updates to the Authority's pricing reflects annual pricing review outcomes with favourable impact on returns for changes to be implemented 1 July 2025.

Increased Dividends

4. The Authority anticipates that it will declare a special dividend in the order of \$400 million in 2025-26, given significant cash balances held at the end of 2024-25.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Authority'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.	Appropriate financial returns to the State.	1. Optimise capital structure of the Authority, including consideration of debt and equity funding of major value accretive capital investments
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Regional prosperity and development.	2. Maximise regional benefits through management of existing and future ports

Outcomes and Key Performance Indicators

	2023-24	2024-25	2024-25	2025-26	
	Actual	Budget	Estimated Actual	Budget Target	Note
Outcome: Optimise capital structure of the Authority, including consideration of debt and equity funding of major value accretive capital investments:					
Rate of return on assets	8.0%	7.9%	5.4%	5.7%	1
Economic rate of return ^(a)	9.4%	9.2%	6.7%	6.1%	2
Debt to equity ratio	0.30	0.32	0.32	0.35	3
Outcome: Maximise regional benefits through management of existing and future ports: ^(b)					
Port of Port Hedland					
Ship revenue earned per visit	\$160,006	\$168,684	\$165,853	\$176,466	4
Port trade ('000 tonnes).....	573,647	584,151	583,813	587,166	
Number of vessel visits	3,381	3,391	3,441	3,461	
Port of Dampier					
Ship revenue earned per visit	\$20,281	\$22,449	\$18,353	\$18,893	5
Port trade ('000 tonnes).....	172,635	171,621	171,621	173,102	
Number of vessel visits	3,741	3,017	3,719	3,751	

(a) Economic rate of return as calculated in accordance with Transport and Major Infrastructure's Western Australia Port Authority - Rate of Return Calculation Methodology and Asset Valuation Policy.

(b) Port of Ashburton, Port of Varanus Island and Port of Barrow Island information is not included for reasons of commercial confidentiality.

Explanation of Significant Movements

(Notes)

1. The rate of return on assets is forecast to decrease from the 2023-24 Actual to the 2024-25 Estimated Actual mainly due to an increase in average adjusted assets, and a decrease in adjusted earnings before interest, tax and depreciation.
2. The economic rate of return is forecast to decrease from the 2023-24 Actual to the 2024-25 Estimated Actual mainly due to an increase in average adjusted assets, and a decrease in adjusted earnings before interest, tax and depreciation.
3. The 2025-26 Budget Target is greater than the 2024-25 Estimated Actual due to the impact of the anticipated special dividend payment in the 2025-26 Budget Year.
4. The 2024-25 Estimated Actual has decreased from the 2024-25 Budget mainly due to an increase in the proportion of lower value vessels.
5. The 2024-25 Estimated Actual has increased from the 2024-25 Budget mainly due to a forecast increase in general cargo imports.

Asset Investment Program

1. The Authority's Asset Investment Program totals \$728 million over the forward estimates period and includes:
 - 1.1. the provision of sustaining capital works;
 - 1.2. revetment upgrades at the Port of Port Hedland;
 - 1.3. property purchases by the Hedland Maritime Initiative;
 - 1.4. Utah Point Bulk Handling Facility road projects; and
 - 1.5. the construction of the Lumsden Point General Cargo Facility and Logistics Hub, the Dampier Bulk Handling Facility and Link Bridge, Dampier Cargo Wharf refurbishment, port infrastructure at the Port of Ashburton and the Port Hedland Seafarers' Centre.
2. The Lumsden Point General Cargo Facility and Logistics Hub will meet the demand for existing and new trade growth through the Pilbara region. Total expenditure is forecast to be \$629.1 million.
3. The Dampier Bulk Handling Facility project will provide an additional 200 metre length of berth at the Port of Dampier for the export of bulk solids and the import/export of general cargoes and other commodities. The total expenditure is forecast to be \$298.3 million, with a further \$23 million forecast for related projects.
4. The Hedland Maritime Initiative is a special purpose vehicle established to administer the Government's Port Hedland Voluntary Buy-Back Scheme and facilitate the planning and development of a maritime precinct. The Hedland Maritime Initiative acquisition and refurbishment of residential and commercial properties is forecast to cost a total of \$236 million.
5. The refurbishment and reconstruction of Utah Road will continue with \$52 million invested in construction and design development with the objective of sustaining forecast throughput at the Utah Point Bulk Handling Facility.
6. Chevron's handover of Port of Ashburton infrastructure was completed in 2018-19. Works to support future development of the multi-user facilities at the port are forecast to cost \$32.4 million. Works to be undertaken in 2025-26 include multi-user building infrastructure improvements and establishing permanent utilities infrastructure.
7. The construction of a Seafarers' Centre in Port Hedland to replace the existing facility that is no longer fit-for-purpose is forecast to cost \$13.5 million.
8. Following severe tropical cyclone Veronica in March 2019, work was undertaken to assess the extent of damage caused to the Port Hedland Inner Harbour. The cyclone was analysed as being a one in 50-year event. The final stage of the project for inner harbour revetment upgrades will be executed in 2025-26.

	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							
All Pilbara Ports - Sustaining Capital Works	111,803	18,178	18,178	20,241	23,346	25,019	25,019
Port of Ashburton - Port Infrastructure Construction Project	32,400	18,077	1,630	11,750	2,573	-	-
Port of Dampier							
Dampier Bulk Handling Facility	298,279	239,562	236,490	58,717	-	-	-
Perdaman and Dampier Bulk Handling Facility Related Projects	23,000	3,500	3,500	19,500	-	-	-
Port of Port Hedland							
Hedland Maritime Initiative	235,983	179,156	41,867	52,921	3,906	-	-
Inner Harbour Revetment Upgrades	20,000	14,338	1,420	5,662	-	-	-
Lumsden Point General Cargo Facility and Logistics Hub	629,095	319,341	270,219	273,756	35,998	-	-
Seafarers' Centre	13,500	500	500	8,000	5,000	-	-
Utah Access Road Refurbishment - Stage 5	15,000	10,000	10,000	5,000	-	-	-
Utah Ring Road Reconstruction	37,000	400	400	4,600	25,000	7,000	-
COMPLETED WORKS							
Port of Port Hedland - Spoilbank Marina	159,960	159,960	19,015	-	-	-	-
NEW WORKS							
Port of Dampier							
Dampier Cargo Wharf Refurbishment	40,000	-	-	-	-	40,000	-
Dampier Link Bridge	75,000	-	-	20,000	55,000	-	-
Total Cost of Asset Investment Program	1,691,020	963,012	603,219	480,147	150,823	72,019	25,019
FUNDED BY							
Borrowings			6,404	124,712	40,420	-	-
Capital Appropriation			115,000	313,000	77,000	20,000	20,000
Internal Funds and Balances			481,815	42,435	33,403	38,519	5,019
Other			-	-	-	13,500	-
Total Funding			603,219	480,147	150,823	72,019	25,019

Financial Statements

Income Statement

Revenue

- Revenue growth is attributable to increased throughput and price increases.
- There is a reduction in revenue between the 2024-25 Estimated Actual and the 2025-26 Budget Year, mainly due to the recognition of \$65 million in Lumsden Point dredging contributions from port users in 2024-25.

Expenses

- Operating expenses are expected to rise annually from the 2023-24 Actual, before stabilising in the 2028-29 Outyear, due to:
 - changes to the Authority's workforce plan;
 - increased depreciation due to higher asset valuations reflected in the 2024-25 Estimated Actual, with further increases in the 2025-26 Budget Year as major projects come online;
 - increased maintenance and utilities associated with additions to the Asset Investment Program;
 - \$21.9 million provision for a payment that may be required for land activation in relation to the Hedland Maritime Initiative;
 - higher interest costs related to Dampier Bulk Handling Facility loans from the Northern Australia Infrastructure Facility; and
 - higher general expenditure due to the current economic environment.

Statement of Financial Position

4. Cash assets - retained dividends reduce in the 2025-26 Budget Year as a result of the anticipated special dividend payment of \$400 million.
5. Property, plant and equipment increase from the 2023-24 Actual through to the 2025-26 Budget as a result of the capitalisation of Lumsden Point, Dampier Bulk Handling Facility and other projects detailed in the Asset Investment Program.

Statement of Cashflows

6. Dividends to Government are significantly higher in the 2025-26 Budget Year reflecting the anticipated special dividend payment of \$400 million.
7. The Net Increases/(Decrease) in Cash Held is negative in the 2025-26 Budget Year as major capital projects near completion, combined with the payment of the special dividend. A net cash increase returns in the 2026-27 Outyear following delivery of major capital projects.

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
REVENUE							
Revenue from operations							
Sale of goods and services.....	671,545	699,423	706,582	766,416	780,302	814,535	810,704
Other revenue.....	73,303	60,377	133,231	33,790	33,461	86,915	97,363
Revenue from Government							
Other subsidies.....	6,993	18,481	21,936	7,473	7,577	7,884	8,099
TOTAL REVENUE	751,841	778,281	861,749	807,679	821,340	909,334	916,166
Expenses							
Employee benefits ^(b)	77,599	85,360	97,594	99,117	105,284	107,795	110,494
Grants and subsidies	-	1,380	2,000	10,000	5,600	4,050	204
Supplies and services	95,016	98,057	101,650	89,417	86,105	94,744	89,745
Accommodation	49,861	46,413	47,650	49,595	61,891	64,032	65,532
Depreciation and amortisation	134,946	131,174	172,547	198,026	200,053	200,803	205,046
Finance and interest costs	8,457	8,990	8,438	8,891	14,656	20,555	19,801
Other expenses	31,794	36,936	53,062	64,073	64,441	65,525	66,635
TOTAL EXPENSES	397,673	408,310	482,941	519,119	538,030	557,504	557,457
NET PROFIT/(LOSS) BEFORE TAX	354,168	369,971	378,808	288,560	283,310	351,830	358,709
National Tax Equivalent Regime - Current tax equivalent expense	107,339	111,158	113,708	86,567	84,993	105,549	107,613
NET PROFIT/(LOSS) AFTER TAX	246,829	258,813	265,100	201,993	198,317	246,281	251,096
Dividends	-	220,085	257,524	615,586	196,788	231,467	248,214

(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 368, 404 and 416 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.....	209,522	491,571	265,069	479,106	664,838	803,531	994,866
Cash assets - Retained dividends	641,816	549,007	478,069	68,469	43,469	36,469	36,469
Restricted cash	170,648	48,991	57,951	46,201	43,628	43,628	33,105
Receivables	116,697	101,843	132,335	126,250	129,041	141,577	149,241
Assets held for sale	87,695	-	-	-	-	-	-
Other.....	12,378	11,381	13,393	13,359	13,574	14,535	15,123
Total current assets.....	1,238,756	1,202,793	946,817	733,385	894,550	1,039,740	1,228,804
NON-CURRENT ASSETS							
Property, plant and equipment.....	4,551,418	4,175,373	4,895,261	5,166,462	5,108,333	4,979,555	4,799,535
Intangibles	539	-	272	175	165	155	145
Other investments.....	319	269	319	319	319	319	319
Other.....	156,120	112,427	156,279	156,279	156,279	156,279	156,279
Total non-current assets.....	4,708,396	4,288,069	5,052,131	5,323,235	5,265,096	5,136,308	4,956,278
TOTAL ASSETS	5,947,152	5,490,862	5,998,948	6,056,620	6,159,646	6,176,048	6,185,082
CURRENT LIABILITIES							
Employee provisions.....	10,388	12,923	10,327	10,327	10,327	10,327	10,327
Payables.....	93,140	37,546	29,708	29,139	29,933	30,485	28,918
Borrowings and leases	66,524	22,300	26,726	26,992	27,275	27,575	27,894
Interest payable	1,685	1,177	1,685	1,685	1,685	1,685	1,685
Other.....	35,902	17,518	33,671	33,671	33,671	33,671	33,671
Total current liabilities.....	207,639	91,464	102,117	101,814	102,891	103,743	102,495
NON-CURRENT LIABILITIES							
Employee provisions.....	2,665	1,246	2,651	2,651	2,651	2,651	2,651
Borrowings and leases	154,251	275,166	216,709	346,907	349,472	306,167	279,263
Other.....	1,205,073	969,552	1,205,605	1,205,602	1,205,600	1,205,599	1,205,600
Total non-current liabilities.....	1,361,989	1,245,964	1,424,965	1,555,160	1,557,723	1,514,417	1,487,514
TOTAL LIABILITIES	1,569,628	1,337,428	1,527,082	1,656,974	1,660,614	1,618,160	1,590,009
NET ASSETS	4,377,524	4,153,434	4,471,866	4,399,646	4,499,032	4,557,888	4,595,073
EQUITY							
Contributed equity.....	548,892	810,761	635,658	977,031	1,074,888	1,118,930	1,153,233
Accumulated surplus/(deficit).....	1,185,983	1,256,356	1,193,559	779,966	781,495	796,309	799,191
Reserves	2,642,649	2,086,317	2,642,649	2,642,649	2,642,649	2,642,649	2,642,649
TOTAL EQUITY	4,377,524	4,153,434	4,471,866	4,399,646	4,499,032	4,557,888	4,595,073

(a) Full audited financial statements are published in the Authority'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							
Sale of goods and services.....	681,509	669,796	814,238	804,592	804,265	866,404	871,143
GST receipts.....	687	-	-	-	-	-	-
Other receipts.....	96,258	95,793	48,502	15,856	17,908	24,128	29,785
Payments							
Employee benefits.....	(78,729)	(85,360)	(97,594)	(99,117)	(105,284)	(107,795)	(110,494)
Supplies and services.....	(103,153)	(92,963)	(95,484)	(83,097)	(79,627)	(88,104)	(82,938)
Accommodation ^(b)	(52,648)	(42,411)	(43,687)	(45,533)	(57,728)	(59,765)	(61,158)
GST payments.....	(29)	-	-	-	-	-	-
Finance and interest costs.....	(7,931)	(8,990)	(8,561)	(9,022)	(14,795)	(20,702)	(19,956)
Other payments.....	(35,499)	(44,142)	(57,561)	(62,274)	(56,528)	(56,525)	(54,600)
Net cash from operating activities.....	500,465	491,723	559,853	521,405	508,211	557,641	571,782
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets.....	(205,906)	(479,130)	(603,219)	(480,147)	(150,823)	(72,019)	(25,019)
Net cash from investing activities.....	(205,906)	(479,130)	(603,219)	(480,147)	(150,823)	(72,019)	(25,019)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	93,512	26,780	134,800	40,420	-	-
Payments							
Repayment of borrowings and leases.....	(25,415)	(11,085)	(25,652)	(25,903)	(59,139)	(64,572)	(48,152)
Net cash from financing activities.....	(25,415)	82,427	1,128	108,897	(18,719)	(64,572)	(48,152)
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Receipts							
Equity contributions.....	32,437	211,416	174,560	341,274	97,857	44,042	34,303
Other subsidies.....	9,539	18,481	21,976	7,473	7,577	7,884	8,099
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions							
Regional Infrastructure and Headworks Fund.....	26,178	-	-	-	-	-	-
Payments							
Dividends to Government.....	-	(220,085)	(257,524)	(615,586)	(196,788)	(231,467)	(248,214)
National Tax Equivalent Regime - Income Tax....	(145,679)	(111,064)	(113,708)	(86,567)	(84,993)	(105,549)	(107,613)
Local Government Rates Equivalent.....	(3,847)	(4,002)	(3,963)	(4,062)	(4,163)	(4,267)	(4,374)
Net cash provided to Government.....	81,372	105,254	178,659	357,468	180,510	289,357	317,799
NET INCREASE/(DECREASE) IN CASH HELD.....	187,772	(10,234)	(220,897)	(207,313)	158,159	131,693	180,812
Cash assets at the beginning of the reporting period.....	834,214	1,099,803	1,021,986	801,089	593,776	751,935	883,628
Cash assets at the end of the reporting period.....	1,021,986	1,089,569	801,089	593,776	751,935	883,628	1,064,440

(a) Full audited financial statements are published in the Authority'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.

Southern Ports Authority

Part 9 Transport and Major Infrastructure

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	16,152	20,288	6,088	3,148	5,258	8,479	6,344
Local Government Rates Equivalent	1,146	990	990	1,015	1,040	1,066	1,093
Dividends ^{(a)(b)}	-	33,984	12,027	6,794	8,276	13,428	14,135
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	-	-	-	2,851	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	1,275	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s).....	15,400	15,943	15,553	3,090	3,700	1,000	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	192,149	236,949	181,190	156,570	165,660	176,958	166,736
Revenue from Government	-	-	-	2,851	-	-	-
Total Expenses ^(c)	154,433	169,323	162,762	147,066	148,137	148,694	145,586
Total Borrowings	3,332	1,951	1,949	535	-	-	-
NET PROFIT AFTER TAX	21,564	47,338	12,340	9,207	12,265	19,785	14,806
CASH ASSETS ^(d)	147,857	109,834	110,895	83,844	61,365	50,248	43,252

(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 Authority retained its 2023-24 dividend payment to contribute to funding future infrastructure investment.

(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 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
Key Adjustment					
Lithium Industry Support Program	-	(2,851)	-	-	-
Other					
Revision of Financial Forecasts ^(a)	(32,838)	(56,130)	(60,412)	(62,932)	(66,599)

(a) Revision of financial forecasts are driven by pricing and trade projections.

Significant Initiatives

Election Commitment

1. The Authority will invest \$10.8 million to develop a business case and undertake engineering design work and environmental studies to progress regulatory approvals in relation to a new general purpose berth at the Port of Albany. A new berth will facilitate additional trade through the Great Southern region.

Trade Outlook

2. The Authority has been impacted by global commodity downturns in nickel and lithium, along with the closure of Mineral Resources Limited's iron ore operations in the Yilgarn region. The Authority continues to identify and develop other trade options to maximise the use of its asset base and to diversify risks across customers, commodities and geographic catchments.
3. Grain, alumina, iron ore and lithium continue to remain central to the Authority's portfolio.
4. As part of the Government's Lithium Industry Support Program, the Authority is waiving port charges for approved lithium miners for up to 24 months, after which time lithium prices are expected to recover to an economically sustainable level.
5. The Authority will continue to work actively and in partnership with current and potential customers, and government agencies to create competitive supply chains and secure trade and investment opportunities in the regions.

Asset Investment and Management

6. To continue the facilitation of trade through the southern regions of Western Australia, the Authority is investing in several upgrade and capital maintenance projects.
7. The Authority has developed a world class asset management system which has received International Organisation for Standardisation certification and is only the fifth port in the world to achieve this milestone. The Authority's asset management system has also won multiple industry awards demonstrating its ability to manage State investments in a most efficient and responsible manner.
8. The Authority has experienced significant increases in construction costs, primarily through escalating material and service costs. Despite the constraints in the Western Australian labour market (particularly in regional areas) the Authority continues to deliver on approved capital projects within the anticipated timeframes.
9. The Authority continues to invest in digital assets and infrastructure upgrades to ensure it is compliant with State and Federal government requirements for cyber security and digital governance.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Authority'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.	Financially Sustainable.	1. Maximise opportunities to create value for the State
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Strong Regional Jobs.	2. Maintain a flexible and nimble organisational structure with clear accountabilities for competent and knowledgeable personnel
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Environmental Compliance.	3. Maintain a solid reputation with customers and the community for creating long-term value which protects the environment and heritage assets

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Maximise opportunities to create value for the State:					
Return on assets	5.3%	10.3%	2.9%	2%	1
Earnings before interest, taxes, depreciation and amortisation (\$'000)	45,480	81,235	33,980	29,202	2
Economic rate of return ^(a)	4.8%	6.0%	0.4%	0%	1
Debt to equity ratio	0.08	0.07	0.07	0.06	3
Outcome: Maintain a flexible and nimble organisational structure with clear accountabilities for competent and knowledgeable personnel:					
Loss time injury frequency rate	3.9	nil or 10% reduction	3.6	nil or 10% reduction	
Total number of vessel visits	801	847	742	724	4
Total port trade tonnes (Kt)	35,393	38,964	31,264	29,487	5
Outcome: Maintain a solid reputation with customers and the community for creating long-term value which protects the environment and heritage assets:					
Number of reportable environment incidents	nil	nil	nil	nil	
Customer satisfaction score ^(b)	74	>65	n.a.	>65	

(a) Economic rate of return as calculated in accordance with Transport and Major Infrastructure's Western Australia Port Authorities - Rate of Return Calculation Methodology and Asset Valuation Policy.

(b) Customer satisfaction survey is yet to be completed for the 2024-25 period.

Explanation of Significant Movements

(Notes)

1. The lower return on assets and economic rate of return in the 2025-26 Budget Target is a result of the Authority's reduced profitability (with profit before tax forecast to be \$25.4 million lower in the 2025-26 Budget Target compared to the 2023-24 Actual) which is largely driven by a reduction in iron ore, sulphur and lithium trade volumes.
2. Earnings before interest, taxes, depreciation and amortisation has declined from the 2023-24 Actual to the 2025-26 Budget Target due to the reduced iron ore, sulphur and lithium trade volumes.
3. The downward trend in the debt to equity ratio is consistent with the annual decrease in borrowings.
4. The decrease in total number of vessel visits forecast in the 2024-25 Estimated Actual compared to the 2024-25 Budget mainly reflects the reduction in iron ore, sulphur and lithium trade volumes.
5. The decrease in total port trade tonnes is due to reduced iron ore, sulphur and lithium volumes.

Asset Investment Program

1. Over the forward estimates period, the Authority will invest \$165.2 million in essential infrastructure and renewal projects to maintain capacity and support the economic growth of the State through the import and export of various commodities.
2. Key investments include:
 - 2.1. \$105.9 million across the three ports (Albany, Bunbury and Esperance), consisting of \$87.7 million for sustaining capital works to maintain current port capacity and sustain the asset base, \$13.1 million on technology renewals to reduce the risk of operational down-time, device failure and cyber security risk, and \$5 million on electrical infrastructure upgrades in Albany and Bunbury to meet minimum compliance requirements and mitigate critical electricity reliability and fire risk issues;
 - 2.2. \$30.9 million at the Port of Esperance, consisting of \$14.9 million to upgrade the Tug Pen and Pilot Jetty to ensure ongoing towage and pilotage services, \$11.5 million to re-clad Iron Ore Shed 3, \$2.5 million to continue upgrading the port entry and internal roads to provide safe and functional heavy vehicle access and support recent growth in non-iron ore trade transported by road, and \$2.1 million on site investigations and concept designs for a new Operations Centre;
 - 2.3. \$18.3 million at the Port of Albany, consisting of \$10.3 million to undertake engineering design, baseline environmental studies and submit regulatory approvals for a new general-purpose berth and \$8 million on the Pilot Station Precinct Development to develop the heritage listed pilot station cottages and surrounding area; and
 - 2.4. \$10.1 million at the Port of Bunbury, consisting of \$8.5 million to re-clad Shed 8-3 and \$1.6 million to complete the new public access road and bridge to Turkey Point.

	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							
Port of Albany - New General Purpose Berth	11,300	998	998	2,752	3,250	4,300	-
Other Works in Progress							
All Southern Ports							
Electrical Infrastructure - Albany and Bunbury	6,800	1,771	800	1,000	2,000	2,029	-
Operational Technology Renewals	17,400	4,261	4,069	7,934	5,205	-	-
Sustaining Capital Works	121,370	33,671	18,554	22,669	21,948	21,275	21,807
Port of Albany - Pilot Station Precinct Development	8,290	322	322	3,268	3,700	1,000	-
Port of Bunbury							
Inner Harbour Access Bridge	34,220	32,634	24,709	1,586	-	-	-
Shed 8-3 Recladding	9,530	1,005	1,005	5,525	3,000	-	-
Port of Esperance							
Iron Ore Shed 3 Recladding	13,767	2,262	-	-	2,505	3,300	5,700
Operations Centre	2,330	275	275	500	1,555	-	-
Port Roads Upgrade (Stage 2 and 3)	12,200	9,715	9,715	2,485	-	-	-
Tug Pen and Pilot Jetty Upgrade	14,860	2	2	500	7,280	7,078	-
COMPLETED WORKS							
Port of Bunbury - Berth 8							
Capacity Upgrade	8,057	8,057	150	-	-	-	-
Conveyor Widening	5,700	5,700	4,287	-	-	-	-
Precinct Fire Ring Main (Stage 2)	3,230	3,230	984	-	-	-	-
Substation Replacement	1,122	1,122	400	-	-	-	-
Port of Esperance							
Berth 2 Hardstand and Stormwater System (Stage 2)	2,092	2,092	190	-	-	-	-
Port Roads Upgrade (Stage 1)	3,575	3,575	500	-	-	-	-
Total Cost of Asset Investment Program	275,843	110,692	66,960	48,219	50,443	38,982	27,507
FUNDED BY							
Internal Funds and Balances			51,407	45,129	46,743	37,982	27,507
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			15,553	3,090	3,700	1,000	-
Total Funding			66,960	48,219	50,443	38,982	27,507

Financial Statements

Income Statement

Revenue

1. Revenue from operations experienced accelerating decline from the 2023-24 Actual to the 2025-26 Budget Year largely due to the reduction of iron ore, sulphur, lithium and to a lesser extent, aggregated lower volume of other commodities due mainly to international market conditions. Revenue is forecast to largely stabilise over the outyears.

Expenses

2. Employee benefits expense is forecast to decrease in the 2025-26 Budget Year compared to the 2024-25 Estimated Actual. This reflects the alignment of labour demand with the trade outlook (the reduction in iron ore, sulphur and lithium trade volumes relative to previous years).
3. Decreasing supplies and services costs in the 2025-26 Budget Year largely relate to a moderation in maintenance (which was at historically high levels in prior periods) and a reduction in services for iron ore and lithium handling.
4. The depreciation and amortisation increase in the 2025-26 Budget Year is consistent with the addition to property, plant and equipment. This is a continuing trend as capital projects are completed.

Statement of Financial Position

5. Movements in cash assets relate to timing of dividend payments and Asset Investment Program funding assumptions.
6. Major projects driving the increases in property, plant and equipment include the sustaining capital works across all ports, as detailed in the Asset Investment Program section.
7. The progressive decrease in non-current receivables is due to a finance lease arrangement that will conclude during 2024-25.
8. The increase in contributed equity is through Royalties for Regions program funding for the Albany Pilot Station Precinct development and Turkey Point access road and bridge.

Statement of Cashflows

9. Dividends to general government are forecast in line with the *Government Trading Enterprises Act 2023*, estimated to be \$6.8 million in the 2025-26 Budget Year.

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.....	181,133	228,148	168,483	154,013	165,007	175,313	165,361
Other revenue.....	11,016	8,801	12,707	2,557	653	1,645	1,375
Revenue from Government							
Operating subsidies.....	-	-	-	2,851	-	-	-
TOTAL REVENUE	192,149	236,949	181,190	159,421	165,660	176,958	166,736
Expenses							
Employee benefits ^(b)	55,467	62,617	62,617	57,866	58,529	60,576	62,481
Supplies and services.....	62,214	69,513	62,952	53,536	51,848	48,075	41,933
Accommodation.....	9,847	10,699	10,699	8,746	8,967	9,188	9,417
Depreciation and amortisation.....	14,463	14,758	14,758	15,851	17,502	19,246	19,843
Finance and interest costs.....	671	246	246	903	848	781	801
Other expenses	11,771	11,490	11,490	10,164	10,443	10,828	11,111
TOTAL EXPENSES	154,433	169,323	162,762	147,066	148,137	148,694	145,586
NET PROFIT/(LOSS) BEFORE TAX.....	37,716	67,626	18,428	12,355	17,523	28,264	21,150
National Tax Equivalent Regime - Current tax equivalent expense	16,152	20,288	6,088	3,148	5,258	8,479	6,344
NET PROFIT/(LOSS) AFTER TAX.....	21,564	47,338	12,340	9,207	12,265	19,785	14,806
Dividends	-	33,984	12,027	6,794	8,276	13,428	14,135

(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 309, 296 and 292 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.....	20,399	12,824	33,310	50,593	52,187	50,177	43,181
Cash assets - Retained dividends	116,145	97,010	75,750	33,180	9,107	-	-
Restricted cash	11,313	-	1,835	71	71	71	71
Receivables	25,928	27,253	28,507	30,305	27,694	26,560	26,563
Other.....	8,916	9,216	9,250	9,483	9,683	9,887	9,887
Total current assets.....	182,701	146,303	148,652	123,632	98,742	86,695	79,702
NON-CURRENT ASSETS							
Property, plant and equipment.....	231,549	319,367	282,254	313,506	345,855	365,578	373,242
Receivables	3,426	1,777	1,777	-	-	-	-
Other.....	8,875	6,230	8,991	9,073	9,142	9,213	9,213
Total non-current assets.....	243,850	327,374	293,022	322,579	354,997	374,791	382,455
TOTAL ASSETS	426,551	473,677	441,674	446,211	453,739	461,486	462,157
CURRENT LIABILITIES							
Employee provisions.....	11,088	9,747	11,499	11,785	12,028	12,281	12,281
Payables.....	4,263	11,737	4,344	4,400	4,448	4,497	4,497
Borrowings and leases	3,084	2,379	3,109	2,236	1,701	1,701	1,701
Interest payable	37	53	37	37	37	-	-
Other.....	4,573	2,313	4,658	4,721	4,770	4,859	4,859
Total current liabilities.....	23,045	26,229	23,647	23,179	22,984	23,338	23,338
NON-CURRENT LIABILITIES							
Employee provisions.....	1,509	1,434	1,570	1,613	1,649	1,685	1,685
Borrowings and leases	6,569	3,668	5,163	4,622	4,620	4,620	4,620
Other.....	723	676	723	723	723	723	723
Total non-current liabilities.....	8,801	5,778	7,456	6,958	6,992	7,028	7,028
TOTAL LIABILITIES	31,846	32,007	31,103	30,137	29,976	30,366	30,366
NET ASSETS	394,705	441,670	410,571	416,074	423,763	431,120	431,791
EQUITY							
Contributed equity.....	114,067	130,010	129,620	132,710	136,410	137,410	137,410
Accumulated surplus/(deficit).....	265,823	296,845	266,136	268,549	272,538	278,895	279,566
Reserves	14,815	14,815	14,815	14,815	14,815	14,815	14,815
TOTAL EQUITY	394,705	441,670	410,571	416,074	423,763	431,120	431,791

(a) Full audited financial statements are published in the Authority'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.....	153,653	206,896	147,231	129,291	142,352	152,510	144,748
GST receipts.....	18,461	23,335	23,335	15,518	16,527	17,575	18,613
Other receipts.....	34,344	29,940	33,846	27,605	25,660	26,504	21,988
Payments							
Employee benefits.....	(52,898)	(62,179)	(62,179)	(57,561)	(58,267)	(60,308)	(62,481)
Supplies and services.....	(61,344)	(69,735)	(63,174)	(53,698)	(52,012)	(48,242)	(41,933)
Accommodation ^(b)	(8,701)	(9,709)	(9,709)	(7,731)	(7,925)	(8,122)	(8,324)
GST payments.....	(18,535)	(23,334)	(23,334)	(15,518)	(16,527)	(17,574)	(18,613)
Finance and interest costs.....	(333)	(246)	(246)	(903)	(848)	(781)	(801)
Other payments.....	(11,693)	(11,490)	(11,488)	(10,165)	(10,446)	(10,826)	(11,114)
Net cash from operating activities.....	52,954	83,478	34,282	26,838	38,514	50,736	42,083
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	147	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(32,534)	(69,072)	(66,960)	(48,219)	(50,443)	(38,982)	(27,507)
Net cash from investing activities.....	(32,387)	(69,072)	(66,960)	(48,219)	(50,443)	(38,982)	(27,507)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Other proceeds.....	1,454	1,548	1,548	1,648	1,754	-	-
Payments							
Repayment of borrowings and leases.....	(3,354)	(2,279)	(2,281)	(2,302)	(1,431)	(896)	-
Net cash from financing activities.....	(1,900)	(731)	(733)	(654)	323	(896)	-
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies.....	-	-	-	2,851	-	-	-
Equity contributions.....	1,275	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions							
Regional Infrastructure and Headworks Fund.....	15,400	15,943	15,553	3,090	3,700	1,000	-
Payments							
Dividends to Government.....	-	(33,984)	(12,027)	(6,794)	(8,276)	(13,429)	(14,135)
National Tax Equivalent Regime - Income Tax....	(25,160)	(20,287)	(6,087)	(3,148)	(5,257)	(8,480)	(6,344)
Local Government Rates Equivalent.....	(1,147)	(990)	(990)	(1,015)	(1,040)	(1,066)	(1,093)
Net cash provided to Government.....	9,632	39,318	3,551	5,016	10,873	21,975	21,572
NET INCREASE/(DECREASE) IN CASH HELD.....	9,035	(25,643)	(36,962)	(27,051)	(22,479)	(11,117)	(6,996)
Cash assets at the beginning of the reporting period.....	138,822	135,477	147,857	110,895	83,844	61,365	50,248
Cash assets at the end of the reporting period.....	147,857	109,834	110,895	83,844	61,365	50,248	43,252

(a) Full audited financial statements are published in the Authority'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.

Part 10

Environment

Introduction

The Environment portfolio works to create better places for the community with a quality environment. It provides facilities and experiences for the community to enjoy and appreciate Western Australia's natural landscapes and attractions, including Kings Park and Bold Park, Rottnest Island, Perth Zoo, Swan and Canning Riverpark, national parks and other lands and waters. Importantly, the portfolio delivers effective regulation to protect the environment and ensure investment and development is underpinned by sustainable management of the State's resources for the long-term benefit of the State.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Water and Environmental Regulation		
– Total Cost of Services.....	305,976	330,798
– Asset Investment Program	29,104	33,993
Biodiversity, Conservation and Attractions		
– Total Cost of Services.....	645,368	651,578
– Asset Investment Program	168,861	232,224

Ministerial Responsibilities

Minister	Agency	Services
Minister for the Environment; Community Services; Homelessness Minister for Aboriginal Affairs; Water; Climate Resilience; South West Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara	Water and Environmental Regulation	<ol style="list-style-type: none"> 1. Water Information and Advice 2. Water Planning, Allocation and Optimisation 3. Water Regulation, Licensing and Industry Governance 4. Environmental Regulation 5. Water and Environment Policy 6. Waste Strategies 7. Environmental Impact Assessment Services to the Environmental Protection Authority (EPA) 8. Environmental Management Services to the EPA 9. Compliance Monitoring Services to the Minister
Minister for the Environment; Community Services; Homelessness Minister for Police; Road Safety; Tourism; Great Southern	Biodiversity, Conservation and Attractions	<ol style="list-style-type: none"> 1. Visitor Services and Public Programs Provided at Kings Park and Bold Park 2. Visitor Services and Public Programs Provided at Rottnest Island 3. Visitor Services and Public Programs Provided at Perth Zoo 4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark 5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters 6. Conserving Habitats, Species and Ecological Communities 7. Research and Conservation Partnerships 8. Implementation of the Forest Management Plan 9. Prescribed Burning and Fire Management 10. Bushfire Suppression

Division 42 **Water and Environmental Regulation**

Part 10 **Environment**

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 88 Net amount appropriated to deliver services	103,788	132,001	126,089	152,202	146,041	128,539	125,822
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	972	985	985	1,028	1,052	1,068	1,068
Total appropriations provided to deliver services	104,760	132,986	127,074	153,230	147,093	129,607	126,890
CAPITAL							
Item 154 Capital Appropriation	5,112	16,931	5,495	15,386	9,097	7,645	7,684
TOTAL APPROPRIATIONS	109,872	149,917	132,569	168,616	156,190	137,252	134,574
EXPENSES							
Total Cost of Services	240,579	287,373	305,976	330,798	286,646	258,712	250,443
Net Cost of Services ^(a)	72,793	128,395	126,646	170,401	151,964	126,562	125,336
CASH ASSETS ^(b).....	119,671	70,089	102,723	79,985	74,275	70,433	65,646

(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					
Bindjareb Djlba (Peel-Harvey Estuary) Protection Plan	-	907	2,500	2,500	2,500
Kalgoorlie-Boulder Water Bank Project	-	-	5,000	-	-
Plastic Free July	-	250	250	250	-
Treebates and Urban Canopy Program	-	1,725	1,725	1,725	1,725
New Initiatives					
Housing Approvals Unit	960	987	1,013	1,039	-
Polyphagous Shot-Hole Borer - WA Tree Recovery Program	1,110	1,732	1,743	1,754	882
Ongoing Initiatives					
Accelerating Water Planning to Support Economic Development	-	1,531	1,023	-	-
Approvals Reform – Deemed Decision Making	-	1,531	1,557	542	-
Ban on E-Waste to Landfill Program	-	709	-	-	-
Compliance Resourcing	277	572	294	-	-
Environmental Protection Authority - Board Members, Resourcing and Accommodation	2,404	5,221	4,114	4,212	2,582
Implementing the Bindjareb Djlba (Peel-Harvey Estuary) Protection Plan	-	565	-	-	-
Indian Ocean Territories Service Delivery Agreement.....	1,831	-	-	-	-
National Water Grid Fund - Water Infrastructure for Sustainable and Efficient Regions	400	1,100	1,300	-	-
Office of the Appeals Convenor - Additional Resources.....	1,546	1,587	1,439	1,475	1,511
Recovered Materials Framework.....	-	756	924	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Recycling Modernisation Fund					
Plastics Technology Stream	1,225	525	-	-	-
Resourcing	-	292	313	317	-
Rural Water Planning Program	750	750	-	-	-
Southern Forests Irrigation Scheme	60	180	-	-	-
Water Carting Services - Water Corporation	-	1,598	-	-	-
Water Licencing and Part V Resourcing	998	3,228	2,253	-	-
Other					
Annual Audit Fees	80	130	144	159	175
Government Office Accommodation	8	42	44	45	47
Government Regional Officer Housing	(110)	(107)	(114)	(117)	(117)
Public Sector Wages Policy	3,876	5,814	7,170	6,749	6,749
State Fleet Updates	(30)	(22)	(17)	(16)	(39)
Transfers for Streamline WA Positions to Energy and Economic Diversification	(577)	(593)	(608)	(623)	-
Waste Avoidance and Resource Recovery Account - Grant Update	-	-	-	-	(3,300)

Significant Initiatives

Election Commitments

1. A total of \$8.5 million (including capital expenditure) has been committed over the forward estimates period for the continuation of the Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan, which will achieve long-term improvements in the health of the estuary.
2. Grant funding totalling \$5.8 million has been committed over the forward estimates period to support the delivery of the Kalgoorlie-Boulder Water Bank Project and the Plastic Free July campaign.
3. A total of \$6.9 million has been committed over the forward estimates period for the Treebates and Urban Canopy Program to help incentivise Western Australians to plant native trees on their properties, thereby contributing to the Government's goal of doubling Perth's urban tree cover to 30% by 2040.

New Initiatives

4. The Government will provide \$4 million over the forward estimates period to establish a Housing Approvals Unit within the Department to improve the timeliness of environmental and water approvals for significant greenfield and infill housing developments.
5. A total of \$7.2 million over the forward estimates period has been provided to implement the WA Tree Recovery Program to replace and establish trees affected by the polyphagous shot-hole borer.

Ongoing Initiatives

6. A total of \$4.2 million (including capital expenditure) has been committed to accelerate water planning to support economic development, and enhance the water planning information and water allocation plans in the Pilbara region.
7. The Government has allocated \$3.6 million over the forward estimates period for continuing the implementation of Deemed Decision Making to further streamline the processing of environmental approvals, ensuring the Government's commitment to Streamline WA as part of the independent review of WA Environmental Approvals Processes and Procedures (Vogel-McFerran Review).
8. A total of \$18.5 million over the forward estimates period has been provided to the Environmental Protection Authority (EPA) to increase Board membership, resourcing and accommodation, which aims to improve the governance, co-ordination and delivery of services, and address any backlog of environmental assessments.
9. Increased resourcing of \$7.6 million has been provided for the Office of the Appeals Convenor, which will lead to improved efficiencies and address any backlog of appeals.
10. A total of \$6.5 million over the forward estimates period has been provided to Water Licensing and Part V Resourcing to ensure the Department has the required capacity and expertise to meet the rising demand and complexity of regulatory assessments.

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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Western Australia's growth and development is supported by the sustainable management of water resources for the long-term benefit of the State.	1. Water Information and Advice 2. Water Planning, Allocation and Optimisation 3. Water Regulation, Licensing and Industry Governance
	Emissions, discharges and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment.	4. Environmental Regulation
	Development and implementation of strategic policy and legislation that promoted sustainable environmental outcomes.	5. Water and Environment Policy
	Waste avoided and the recovery of materials from landfill maximised.	6. Waste Strategies
	Quality advice to the Environmental Protection Authority (EPA) and Minister for Environment (the Minister) on significant proposals and environmental issues.	7. Environmental Impact Assessment Services to the EPA 8. Environmental Management Services to the EPA
	Compliance with Ministerial statement implementation conditions are monitored effectively.	9. Compliance Monitoring Services to the Minister

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. Water Information and Advice	28,916	29,639	32,208	34,201	32,048	29,327	28,432
2. Water Planning, Allocation and Optimisation.....	31,324	41,462	36,217	38,051	42,790	42,021	47,654
3. Water Regulation, Licensing and Industry Governance.....	19,802	22,306	25,462	26,364	26,159	23,896	22,974
4. Environmental Regulation.....	51,008	59,140	60,627	70,188	68,467	63,529	62,607
5. Water and Environment Policy	37,073	53,513	55,607	65,003	52,716	39,963	37,431
6. Waste Strategies	38,621	48,104	53,512	49,986	16,832	14,710	10,181
7. Environmental Impact Assessment Services to the EPA.....	25,544	23,726	30,933	35,718	36,046	34,110	30,514
8. Environmental Management Services to the EPA	5,264	4,883	5,895	6,188	6,264	6,011	5,698
9. Compliance Monitoring Services to the Minister.....	3,027	4,600	5,515	5,099	5,324	5,145	4,952
Total Cost of Services.....	240,579	287,373	305,976	330,798	286,646	258,712	250,443

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Western Australia's growth and development is supported by the sustainable management of water resources for the long-term benefit of the State:					
Proportion of stakeholders who perceive the Department to be effectively managing the State's water as a resource for sustainable, productive use	63%	65%	38%	65%	1
Proportion of priority growth areas that have a water supply planning strategy	100%	33%	22%	56%	2
Outcome: Emissions, discharges and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment:					
Percentage of regulatory compliance activities completed as planned	81%	100%	100%	100%	
Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months.....	19%	40%	18%	40%	3
Outcome: Development and implementation of strategic policy and legislation that promoted sustainable environmental outcomes:					
Percentage of advice and recommendations that met Ministerial approval, without the need for significant modification	99%	95%	99%	95%	
Outcome: Waste avoided and the recovery of materials from landfill maximised:					
Percentage of municipal solid waste reported as diverted from landfill through recycling compared to waste strategy target in the Perth Metropolitan Region ^(b)	36%	65%	36%	65%	4
Percentage of commercial and industrial waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target ^(b)	46%	70%	48%	70%	5
Percentage of construction and demolition waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target ^(b)	85%	75%	88%	75%	6

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Quality advice to the EPA and the Minister on significant proposals and environmental issues:					
The EPA's satisfaction with the Department's Environmental Impact Assessment (EIA) services, during the year, in line with best practice principles of EIA.....	93%	90%	90%	90%	
Percentage of project-specific conditions which did not require significant change following the appeal process.....	89%	90%	70%	90%	7
Percentage of assessments that met agreed timelines	88%	78%	60%	78%	8
The EPA's satisfaction with the Department's provision of environmental management services during the year.....	73%	85%	95%	95%	
Outcome: Compliance with Ministerial statement implementation conditions are monitored effectively:					
The number of Ministerial statements audited compared to targets	23%	100%	75%	100%	9

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

(b) The data used to calculate the 2023-24 Actual is based on the published Waste and Recycling in Western Australia 2022-23 report, from annual returns submitted under regulation 18C of the Waste Avoidance and Resource Recovery Regulations 2008 and composition data submitted with waste levy returns. The 2024-25 Estimated Actual is based on provisional data in the draft Waste and Recycling in Western Australia 2023-24 report. The 2024-25 Budget and 2025-26 Budget Target are based on the applicable Waste Strategy 2030 targets.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual has fallen to 38%, significantly below the 65% at 2024-25 Budget. Changes in the survey methodology, including new questions, updated scales, and an online-only approach, may have influenced these results. However, the survey identified stakeholder key concerns as monitoring, sustainability, enforcement and regulation. Despite the fall, the 2025-26 Budget Target has been maintained at the same level to focus on addressing these issues and implementing improvements.
2. The 2024-25 Estimated Actual is expected to reach 22%, which is below the 2024-25 Budget of 33%. This is due to a reprioritisation of water supply planning resources to address water supply in the Pilbara region. This indicator is achieved over a three-year planning cycle of new priority areas. Due to the expected reduced outcome in 2024-25, the 2025-26 Budget Target has been reduced to 56% reflecting the expected delivery of five water planning areas over 2024-25 and 2025-26.
3. The 2024-25 Estimated Actual remains below the 2024-25 Budget as many of the non-compliances identified are high risk and complex, requiring additional resourcing and collaboration to resolve. The 2025-26 Budget Target remains at 40%, with a strong focus on identifying and resolving higher risk non-compliances within two months or less.
4. While substantial improvements are being observed in individual local government performance following the introduction of food organics and garden organics (FOGO) services, the overall waste recovery rate has remained unchanged for three years. Several factors have influenced this outcome, including disruptions to material recovery facility operations and market-related pressures on processors. The majority of Perth and Peel local governments have now committed to implementing FOGO and this will continue to have a positive effect on waste recovery rates as these services are fully delivered.
5. While the 2024-25 Estimated Actual is lower than the 2024-25 Budget, there has been a slight increase compared to the 2023-24 Actual. There are likely to be opportunities to improve performance against this target in the future, with increased recovery of organics through better practices of waste minimisation, increased resource recovery, and reduced contamination of recyclables and organics.
6. The recovery rate for construction and demolition waste is likely to be overstated due to the stockpiling of waste, which acts to increase the reported overall diversion rate.

7. The 2024-25 Estimated Actual is lower compared to the 2024-25 Budget as the percentage of conditions subject to change has been unusually higher this year due to a small number of highly contentious assessments. Changes to conditions have resulted in improved condition setting approaches for Aboriginal cultural heritage, protecting threatened fauna and ensuring ecological outcomes in mine rehabilitation, environmental outcomes for key environmental values, planning schemes and important learnings for future proposals.
8. The 2024-25 Estimated Actual has been impacted by complexities in finalising three assessment reports due to changes in the Government's Greenhouse Gas Emissions policy for Major Projects, and the need to undertake additional consultation and revisions for two complex assessments.
9. The 2023-24 Actual is significantly lower due to some compliance resources being refocused on high-risk compliance matters across the State. A significant recruitment campaign was finalised in 2023-24 with new and temporary staff requiring on-boarding and audit training, which delayed audit completion. While significantly improved in the 2024-25 Estimated Actual, the number of Ministerial statements is forecast to be lower than the 2024-25 Budget due to the diversion of resources to manage and address several high-risk compliance matters. The 2025-26 Budget Target now reflects a balanced compliance program to allow more focused prioritisation and progress of audits.

Services and Key Efficiency Indicators

1. Water Information and Advice

The Department enables investment decisions of regional and State significance through the provision of data and information on the quantity, quality, location of, and demand for, water across the State. The information also underpins policy advice for consideration by Government and supports other government agencies and stakeholders in their planning for future economic growth and urban and rural development.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 28,916	\$'000 29,639	\$'000 32,208	\$'000 34,201	1
Less Income	1,358	3,550	2,652	3,998	1
Net Cost of Service	27,558	26,089	29,556	30,203	
Employees (Full-Time Equivalents)	127	139	139	133	
Efficiency Indicators					
Proportion of statutory referrals from decision-making authorities where advice is provided within target timeframes	92%	95%	95%	95%	2
Average cost per referral assessment	\$4,259	\$6,641	\$4,893	\$4,967	3
Average cost per water measurement site managed	\$8,285	\$7,419	\$8,914	\$9,526	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to additional expenditure on the National Water Grid Fund, Water Infrastructure for Sustainable and Efficient Regions (WISER), and the Community Water Supplies Partnership program (CWSP).
2. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to additional expenditure on the National Water Grid Fund WISER program and the CWSP program, with the volume of referral assessments forecast remaining relatively the same. The decrease between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to lower costs from other supporting functions with the volume of referral assessments forecast remaining relatively the same.
3. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to Water Corporation undertaking water carting services on behalf of the Department, driven by water deficiency declarations.

2. Water Planning, Allocation and Optimisation

The Department undertakes and facilitates water planning, allocation and optimisation to ensure the sustainable management of water resources for the long-term benefit of the State relies on good science. This includes planning and allocating water for sustainable productive use, protecting public drinking water sources, and ensuring the sustainability of water resources and their dependent ecosystems.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	31,324	41,462	36,217	38,051	1
Less Income	5,471	6,927	5,592	6,052	2
Net Cost of Service	25,853	34,535	30,625	31,999	
Employees (Full-Time Equivalents)	165	182	182	192	3
Efficiency Indicators					
Average cost per plan, report or guidance document to support water planning, allocation and optimisation	\$194,137	\$321,012	\$318,221	\$248,550	4
Average cost per hour of scientific support for water planning, allocation and optimisation	\$199	\$214	\$191	\$204	5

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to additional resources being provided to support Healthy Estuaries WA. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to changes in timing of works relating to Watering WA, Rural Water Planning, Healthy Estuaries WA, Perth and Peel Regional Planning, and Greening our Communities programs.
2. The decrease between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to changes to better attribute income between water and environmental services.
3. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to additional resources being provided to support Healthy Estuaries WA.
4. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to delays in progressing approvals with a lower number of plans, reports or guidance documents forecast to be completed. The decrease between the 2024-25 Estimated Actual and the 2025-26 Budget Target is mainly due to a higher number of plans, reports or guidance documents forecast to be completed.
5. The decrease between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to timing changes relating to Watering WA, Rural Water Planning, Healthy Estuaries WA, Perth and Peel Regional Planning, and Greening our Communities programs. The number of hours of scientific support for water planning, allocation and optimisation are forecast to remain the same.

3. Water Regulation, Licensing and Industry Governance

The Department is responsible for regulation to ensure that investment, growth and development is underpinned by sustainable management of the State's water resources for the long-term benefit of the State. This service includes the management of water licensing and the management of the legislation governing the operations of water service providers.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 19,802	\$'000 22,306	\$'000 25,462	\$'000 26,364	1
Less Income	2,586	422	2,915	2,537	1
Net Cost of Service	17,216	21,884	22,547	23,827	
Employees (Full-Time Equivalents)	131	129	137	143	
Efficiency Indicators					
Average cost of assessing a water licence application by risk assessment category:					
Low risk	\$4,182	\$4,742	\$5,058	\$5,296	1
Medium risk	\$5,577	\$6,323	\$6,744	\$7,062	1
High risk	\$6,971	\$7,904	\$8,430	\$8,827	1
Average time taken (days) to assess a licence application by risk assessment category:					
Low risk	58	65	65	65	2
Medium risk	84	75	75	75	2
High risk	92	95	95	95	2
Average cost of compliance monitoring and enforcement action	\$344	\$487	\$456	\$421	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to additional resources being provided to address the water licencing backlog (correlating with a significant increase in regulated revenue) to ensure the Department has the required capacity and expertise to meet the rising demand and complexity of regulatory assessments.
2. The budgeted time taken to assess licence applications by risk categories are fixed non-statutory performance targets that remain stable year-on-year. The 2024-25 Estimated Actual is kept in line with these budget targets as these are longstanding and fixed performance targets that the Department aspires to meet by the close of each financial year.
3. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to a lower number of compliance monitoring and enforcement actions forecast to be delivered.

4. Environmental Regulation

The Department seeks to prevent, control and abate activities that have the potential to cause pollution or environmental harm. It has adopted a risk-based approach to delivering its regulatory role, which broadly fits into three main functions:

- approvals and licensing;
- monitoring, audit and compliance inspections; and
- enforcement, including complaint and incident investigation.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	51,008	59,140	60,627	70,188	1
Less Income	60,545	62,663	60,999	62,208	
Net Cost of Service	(9,537)	(3,523)	(372)	7,980	
Employees (Full-Time Equivalents)	295	300	306	306	
Efficiency Indicators					
Average cost per works approval and licence application	\$77,628	\$76,556	\$88,427	\$97,398	2
Average cost per native vegetation clearing permit application	\$38,428	\$49,695	\$44,602	\$66,524	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and 2024-25 Estimated Actual is mainly due to additional resources to support compliance and enforcement activities, and the changed timing of Native Vegetation Policy implementation and Establishing and Maintaining Vegetation Offsets program. The increase between the 2024-25 Estimated Actual and the 2025-26 Budget is mainly due to additional resourcing for water licencing and EPA Part V activities and the changed timing of grants for Offset Fund for Recovery, Native Vegetation Rehabilitation Scheme and Establishing and Maintaining Vegetation Offsets.
2. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to additional resources to improve the coordination and delivery of services and address the backlog of environmental assessments.
3. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to a decrease in the number of native vegetation clearing permit application forecast to be decided, combined with higher costs resulting from additional compliance resourcing and the changed timing of Establishing and Maintaining Vegetation Offsets. The increase between the 2024-25 Estimated Actual and the 2025-26 Budget Target is mainly due to the changed timing of grants expenses for Offset Fund for Recovery, Native Vegetation Rehabilitation Scheme and Establishing and Maintaining Vegetation Offsets programs.

5. Water and Environment Policy

The Department develops and implements policies and strategies that promote sound water and environmental outcomes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	37,073	53,513	55,607	65,003	1
Less Income	23,623	13,277	19,648	18,219	2
Net Cost of Service	13,450	40,236	35,959	46,784	
Employees (Full-Time Equivalents)	126	109	113	109	3
Efficiency Indicators					
Average cost per hour of policy advice and recommendations	\$325	\$432	\$449	\$525	1

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to the change in timing of the Clean Energy Future Fund, Native Vegetation Policy implementation, Carbon Innovation Grants Program and climate adaptation initiatives, and additional expenditure for the WA Tree Recovery Program. The increase between the 2024-25 Estimated Actual and the 2025-26 Budget Target is mainly due to the change in timing of Native Vegetation Policy implementation, Pilbara Environmental Offsets, Native Vegetation Rehabilitation Scheme, Climate Science Initiatives and First Nations Climate Resilience programs.
2. The decrease between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to the changed timing of receipts relating to Pilbara Environmental Offsets and Establishing and Maintaining Vegetation Offsets with a reduction in receipts for the implementation of the Murujuga Rock Art Strategy. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to the timing of income for Pilbara Environmental Offsets.
3. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual mainly relates to the expiration of fixed-term resources supporting the Native Vegetation Policy implementation, Sectoral Emissions Reduction Strategies, Westport Taskforce Stages, Climate Adaptation Research Hub and Carbon Innovation Grants Program.

6. Waste Strategies

The Department works with the Waste Authority to facilitate the avoidance of waste and maximising recovery of materials from landfill.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	38,621	48,104	53,512	49,986	1
Less Income	44,018	47,870	60,964	39,804	2
Net Cost of Service	(5,397)	234	(7,452)	10,182	
Employees (Full-Time Equivalents)	128	80	81	84	3
Efficiency Indicators					
Cost of landfill levy compliance as a percentage of landfill levy income collected	1.5%	1.4%	1.4%	1.7%	4

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to the change in timing of grant funding for Ban on E-Waste to Landfill program, Food Waste for Healthy Soils and National Partnership on Recycling Infrastructure program.
2. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is due to an increase in the waste levy rate from 1 July 2024, with updated waste levy projected volumes reflecting the timing of the diversion of waste to waste-to-energy facilities. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to the timing of funding for the works relating to the National Partnership on Recycling Infrastructure, Recycling Modernisation Fund - Plastics Technology Stream and Food Waste for Healthy Soils. The decrease from the 2024-25 Estimated Actual to the 2025-26 Budget Target is mainly due to updated waste levy projected volumes reflecting the timing of the diversion of waste to waste-to-energy facilities.
3. The high full-time equivalents in the 2023-24 Actual compared to the 2024-25 Estimated Actual reflects a higher than expected level of resources from other support functions supporting the waste strategies.
4. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target reflects the increased effort across all functions administering landfill levy compliance and enforcement activities under the restructured portfolio operating model.

7. Environmental Impact Assessment Services to the EPA

The Department conducts environmental impact assessments of significant proposals and schemes for the EPA.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	25,544	23,726	30,933	35,718	1
Less Income	21,138	23,774	17,274	18,860	2
Net Cost of Service	4,406	(48)	13,659	16,858	
Employees (Full-Time Equivalents)	130	100	109	124	3
Efficiency Indicators					
Cost per standardised unit of assessment output.....	\$102,998	\$79,087	\$112,484	\$119,060	4

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to the implementation of the Housing Approvals Unit, additional resources for the EPA, additional office accommodation and resources for the Office of the Appeals Convenor. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget is mainly due to additional resources for the EPA and implementing the Deemed Decision Making initiative.
2. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly attributed to a reduction in regulated fees driven by environmental assessments that were terminated, which reduced assessment volumes.
3. The 2023-24 Actual reflects an increased level of resources from other support functions to the EPA's environmental impact assessment services. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget is mainly due to additional resources for the EPA and the Deemed Decision Making initiative aimed at further improving the timeliness and effectiveness of processing assessment and applications in line with the Vogel-McFerran Review.
4. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual is due to additional resources for the EPA, despite an expected increase in the number of assessments to be delivered.

8. Environmental Management Services to the EPA

The Department develops for the Environmental Protection Authority, statutory policies, guidelines and strategic advice to manage environmental impacts and protect the environment.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 5,264	\$'000 4,883	\$'000 5,895	\$'000 6,188	1
Less Income	990	464	1,096	1,124	2
Net Cost of Service	4,274	4,419	4,799	5,064	
Employees (Full-Time Equivalents)	25	23	25	26	
Efficiency Indicators					
Cost per standardised unit of environmental management services output	\$53,172	\$48,827	\$69,350	\$61,879	3

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to the diversion of resources in prior years to focus on supporting the implementation of recommendations from the Vogel-McFerran Review, with those resources now having been returned.
2. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to an increase in regulated fees related to the additional resources for EPA.
3. The increase in the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to a decrease in the volume of environmental management services, driven by a diversion of resources to focus on supporting the implementation of recommendations from the Vogel-McFerran Review. The decrease between the 2024-25 Estimated Actual to the 2025-26 Budget is mainly due to an increase in the volume of environmental management services forecast to be completed with the additional resources for the EPA.

9. Compliance Monitoring Services to the Minister

The Department audits the compliance with conditions set under Ministerial approvals and undertakes enforcement actions as appropriate.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 3,027	\$'000 4,600	\$'000 5,515	\$'000 5,099	1
Less Income	8,057	31	8,190	7,595	2
Net Cost of Service	(5,030)	4,569	(2,675)	(2,496)	
Employees (Full-Time Equivalents)	27	40	43	41	3
Efficiency Indicators					
Average cost per environmental audit completed.....	\$336,373	\$76,663	\$137,867	\$127,469	4

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual and 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to the additional resourcing costs for compliance services.
2. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly attributed to the introduction of annual compliance fees, which came into effect from 1 July 2023, and were not included in the 2024-25 Budget.
3. The increase between the 2023-24 Actual and the 2024-25 Estimated Actual relate to additional resources to support compliance and enforcement activities.
4. The average cost per environmental audit tends to vary due to the volume and complexity of audits required to be undertaken, resulting in the redirection of resources to high-risk, resource intensive compliance matters. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to a comparatively higher volume of environmental audits forecast to be completed. The increase between the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to a decrease in the volume of environmental audits forecast to be completed.

Asset Investment Program

1. The Department's total Asset Investment Program is \$34 million for 2025-26 and \$42.1 million over the outyears. This investment supports the delivery of the Department's services and rolling program to update plant, equipment and computer software, and delivery of the ground water investigation, water modelling, groundwater telemetry, bores monitoring programs and Environment Online. The Department's projects include:
 - 1.1. \$16.1 million as part of the Replace and Maintain Monitoring Bores rolling program to ensure that monitoring bores are serviceable, safe, and provide the ability to collect accurate water data for the sustainable management of water resources in Western Australia;
 - 1.2. \$14.9 million for the State Groundwater Investigation Program to undertake targeted groundwater investigations and data analysis across Western Australia, to ensure Government and industry have timely knowledge of water resources;
 - 1.3. \$9 million is planned to be spent in 2025-26 for Environment Online to continue to build a 'one-stop-shop' portal to perform business with the Department for environmental related approvals;
 - 1.4. \$7.7 million over the forward estimates period on the acquisition of Priority 1 land adjacent to public drinking water supply areas;

- 1.5. \$6 million over the forward estimates period for the Replace and Maintain River Gauging Stations rolling program that enables the reliable collection and provision of essential water data to inform the sustainable management of surface water resources;
- 1.6. \$5.8 million over the forward estimates period for the Water Modelling rolling program to improve water quality in rivers and estuaries;
- 1.7. \$4.8 million is planned to be spent in 2025-26 for the Rural Water Planning Program, on critical agriculture area dams infrastructure and on the development and upgrading of water infrastructure to maintain these supplies into the future; and
- 1.8. \$4.4 million over the forward estimates period for plant, equipment 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
WORKS IN PROGRESS							
Environment Online.....	36,253	27,253	9,571	9,000	-	-	-
Land Acquisition - Land Purchase Priority 1 Areas	7,749	3	-	3,374	2,372	1,000	1,000
National Water Grid Fund.....	5,337	2,137	800	1,400	1,200	600	-
Native Vegetation Extent Mapping	2,231	1,100	947	725	406	-	-
Plant, Equipment and Minor Works	14,031	9,672	3,181	1,808	1,045	771	735
Replace and Maintain Monitoring Bores.....	34,603	18,507	5,524	4,024	4,024	4,024	4,024
Replace and Maintain River Gauging Stations	16,557	10,541	1,504	1,504	1,504	1,504	1,504
Rural Water Planning Program.....	7,991	3,177	1,200	4,814	-	-	-
State Groundwater Investigation Program.....	36,925	21,988	3,983	3,984	3,651	3,651	3,651
Telemetered Water Meter Program.....	2,193	873	690	1,320	-	-	-
Water Modelling	14,434	8,605	1,704	1,605	1,408	1,408	1,408
NEW WORKS							
Groundwater Telemetry.....	1,668	-	-	435	400	411	422
Total Cost of Asset Investment Program	179,972	103,856	29,104	33,993	16,010	13,369	12,744
FUNDED BY							
Capital Appropriation.....			4,446	14,324	7,996	6,495	6,506
Commonwealth Grants.....			800	1,400	1,200	600	-
Holding Account			7,753	6,238	6,238	6,238	6,238
Internal Funds and Balances.....			6,490	1,649	310	36	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			8,835	5,286	266	-	-
Royalties for Regions Fund			340	3,776	-	-	-
Other Grants and Subsidies			440	1,320	-	-	-
Total Funding.....			29,104	33,993	16,010	13,369	12,744

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is expected to increase by \$24.8 million (8.1%) for the 2025-26 Budget Year compared to the 2024-25 Estimated Actual. This is mainly due to increased spending on new initiatives and election commitments, including the Treebates and Urban Canopy Program, WA Tree Recovery program, Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan, Water Licencing and Part V resources and the Accelerating Water Planning to Support Economic Development initiative. Other increases relate to the deferral of grant expenditure from 2024-25 to 2025-26, including the Native Vegetation Rehabilitation Scheme, Pilbara Environment Offsets, Ban on E-Waste to Landfill program and National Partnership on Recycling Infrastructure.

Income

2. Total Income from Government is expected to increase by \$27.5 million (19.1%) for the 2025-26 Budget Year compared to the 2024-25 Estimates Actual. This is mainly due to additional funding for the Treebates and Urban Canopy Program, WA Tree Recovery program, the Accelerating Water Planning to Support Economic Development initiative and the Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan. Other increases relate to the funding retiming from 2024-25 to 2025-26 for various programs including the Native Vegetation Rehabilitation Scheme, Establishing and Maintaining Vegetation Offsets, Ban on E-Waste to Landfill program and the National Partnership on Recycling Infrastructure.
3. Income from sources outside of Government is expected to decrease by \$18.9 million (10.6%) for the 2025-26 Budget Year compared to the 2024-25 Estimates Actual. This is mainly due to reduced landfill (waste) levy revenue and the Commonwealth Government's National Partnership on Recycling Infrastructure grant revenue.

Statement of Financial Position

4. Total assets is expected to decrease by \$1.1 million for the 2025-26 Budget Year compared to the 2024-25 Estimated Actual. This reflects a drawing down from cash at bank for carryover of programs from 2024-25, including Ban on E-Waste to Landfill, Waste Avoidance and Resource Recovery, Environment Online and the Clean Energy Future Fund.

Statement of Cashflows

5. The decrease in cash balances of \$22.7 million (22.1%) for the 2025-26 Budget Year compared with the 2024-25 Estimated Actual is mainly due to a reflow of grants and subsidies from 2024-25 into 2025-26 and a reduction to the projections of landfill levy revenue. This is offset by increases in service appropriation and regulatory fees.

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)	131,147	143,659	152,034	160,658	160,249	148,295	148,369
Grants and subsidies ^(c)	22,452	51,304	59,721	73,503	39,335	26,083	21,549
Supplies and services	57,734	58,529	60,018	61,972	52,530	49,855	46,051
Accommodation	10,513	9,409	9,565	9,597	9,576	9,639	9,690
Depreciation and amortisation	12,029	15,038	14,987	14,995	15,005	15,009	15,010
Finance and interest costs	170	246	232	249	224	180	152
Other expenses	6,534	9,188	9,419	9,824	9,727	9,651	9,622
TOTAL COST OF SERVICES	240,579	287,373	305,976	330,798	286,646	258,712	250,443
Income							
Sale of goods and services	8,130	4,640	4,640	4,640	4,725	4,725	4,725
Regulatory fees and fines	52,775	48,682	47,291	52,079	52,811	52,173	52,178
Grants and subsidies	3,031	2,051	23,840	17,216	2,819	919	319
Landfill levy	96,488	95,000	95,000	79,800	69,000	69,000	65,700
Other revenue	7,362	8,605	8,559	6,662	5,327	5,333	2,185
Total Income	167,786	158,978	179,330	160,397	134,682	132,150	125,107
NET COST OF SERVICES	72,793	128,395	126,646	170,401	151,964	126,562	125,336
INCOME FROM GOVERNMENT							
Service appropriations	104,760	132,986	127,074	153,230	147,093	129,607	126,890
Resources received free of charge	2,644	3,276	3,276	3,276	3,276	3,276	3,276
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	2,376	2,396	2,404	4,493	2,546	2,546	2,546
Regional Infrastructure and Headworks							
Fund	6,597	9,245	9,253	6,729	6,741	6,754	6,754
Other revenues	5,859	1,349	1,849	3,662	2,914	2,914	2,914
TOTAL INCOME FROM GOVERNMENT	122,236	149,252	143,856	171,390	162,570	145,097	142,380
SURPLUS/(DEFICIENCY) FOR THE PERIOD	49,443	20,857	17,210	989	10,606	18,535	17,044

(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 1,154, 1,135 and 1,158 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							
Bindjareb Djlba (Peel-Harvey Estuary)							
Protection Plan	-	-	-	1,250	1,250	1,250	1,250
Kalgoorlie-Boulder Water Bank Project	-	-	-	-	5,000	-	-
Plastic Free July	-	-	-	250	250	250	-
Other Grants and Subsidies							
Carbon Innovation Grants Program	58	3,066	1,910	1,897	4,360	4,091	686
Clean Energy Future Fund	1,106	2,376	1,711	6,057	9,724	4,105	5,542
Clean Western Australia - Waste Paper and							
Cardboard Processing	22	6,404	3,555	11,423	-	-	-
Climate Action Fund - Urban Greening Grants ...	592	2,500	3,158	-	-	-	-
Commonwealth Government Grants							
Food Waste for Healthy Soils	-	1,625	3,000	1,875	-	-	-
National Partnership on Recycling							
Infrastructure	2,007	-	16,688	12,522	-	-	-
National Water Grid Fund - Water							
Infrastructure for Sustainable and Efficient							
Regions	-	-	400	1,100	1,300	-	-
Contaminated Sites Management Account							
Grants	260	208	208	208	208	208	208
Dry Seasons Water Carting Services	-	-	-	1,598	-	-	-
E-Waste to Landfill Ban	3,652	6,436	4,416	2,763	55	9	-
Establishing and Maintaining Vegetation							
Offsets Account	-	4,033	500	4,100	4,100	4,500	5,400
Greening our Community	546	-	-	-	-	-	-
Keep Australia Beautiful Council WA	166	-	-	-	-	-	-
Murujuga Aboriginal Corporation Resourcing...	193	455	455	265	-	-	-
Native Vegetation Rehabilitation Scheme	1,137	3,831	1,853	6,835	-	-	-
Offset Fund for Recovery	-	1,350	-	1,348	1,350	-	-
Other Grants	301	-	-	-	-	-	-
Pilbara Environmental Offsets Fund	200	3,167	2,213	5,921	3,284	3,216	3,309
Rural Water Grants	-	687	587	387	687	687	687
Rural Water Planning Program	1,460	790	1,540	750	-	-	-
Statewide Water Efficiency Measures	143	50	50	-	-	-	-
Waste Avoidance and Resource Recovery							
Account	7,347	12,000	12,000	8,000	7,500	7,500	4,200
Waste Export Ban	2,004	1,909	4,810	4,687	-	-	-
WA Tree Recovery Program	-	-	250	-	-	-	-
Water Efficiency Scheme - Gngangara							
Groundwater Allocation Plan	1,000	-	-	-	-	-	-
Water Innovation Partnership	48	267	267	267	267	267	267
Water Sensitive Cities Australia	-	150	150	-	-	-	-
Western Australian Climate Policy	210	-	-	-	-	-	-
TOTAL	22,452	51,304	59,721	73,503	39,335	26,083	21,549

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.....	23,487	4,154	18,186	10,519	10,276	10,332	10,325
Restricted cash.....	96,184	61,747	84,097	68,586	63,119	59,221	54,441
Holding Account receivables	7,753	7,043	7,753	6,238	6,238	6,238	6,238
Receivables.....	46,454	39,498	46,962	46,962	46,962	46,962	46,962
Other.....	4,900	3,151	4,900	4,900	4,900	4,900	4,900
Total current assets.....	178,778	115,593	161,898	137,205	131,495	127,653	122,866
NON-CURRENT ASSETS							
Holding Account receivables	89,803	97,798	97,037	107,309	116,076	124,847	133,619
Property, plant and equipment.....	477,553	421,156	477,992	481,581	477,016	471,927	465,573
Receivables.....	4,253	-	4,253	4,253	4,253	4,253	4,253
Intangibles.....	33,643	62,663	45,865	55,140	54,899	54,252	57,789
Restricted cash ^(b)	-	4,188	440	880	880	880	880
Other.....	121	3	121	121	121	121	121
Total non-current assets.....	605,373	585,808	625,708	649,284	653,245	656,280	662,235
TOTAL ASSETS	784,151	701,401	787,606	786,489	784,740	783,933	785,101
CURRENT LIABILITIES							
Employee provisions.....	30,229	29,432	30,264	30,264	30,264	30,264	30,264
Payables.....	604	547	604	604	604	604	604
Borrowings and leases	891	1,399	946	1,063	1,173	1,191	1,149
Other.....	7,678	9,856	7,693	7,693	7,693	7,693	7,693
Total current liabilities.....	39,402	41,234	39,507	39,624	39,734	39,752	39,710
NON-CURRENT LIABILITIES							
Employee provisions.....	7,295	6,207	7,295	7,295	7,295	7,295	7,295
Borrowings and leases	2,194	6,120	2,322	2,565	2,059	1,677	1,474
Total non-current liabilities.....	9,489	12,327	9,617	9,860	9,354	8,972	8,769
TOTAL LIABILITIES	48,891	53,561	49,124	49,484	49,088	48,724	48,479
EQUITY							
Contributed equity.....	226,246	201,015	212,235	210,063	198,380	179,548	164,085
Accumulated surplus/(deficit).....	371,940	348,618	389,150	390,139	400,745	419,280	436,324
Reserves	137,074	98,207	137,097	136,803	136,527	136,381	136,213
Total equity	735,260	647,840	738,482	737,005	735,652	735,209	736,622
TOTAL LIABILITIES AND EQUITY	784,151	701,401	787,606	786,489	784,740	783,933	785,101

(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	89,806	117,948	112,087	138,235	132,088	114,598	111,880
Capital appropriation.....	5,112	16,931	5,495	15,386	9,097	7,645	7,684
Holding Account drawdowns	6,293	7,753	7,753	6,238	6,238	6,238	6,238
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	3,430	13,960	18,380	12,143	7,099	-	-
Digital Capability Fund	132	12,190	9,424	5,906	669	-	-
Royalties for Regions Fund							
Regional Community Services Fund	2,376	2,396	2,404	4,493	2,546	2,546	2,546
Regional Infrastructure and Headworks							
Fund	8,971	11,441	9,593	10,505	6,741	6,754	6,754
Receipts paid into Consolidated Account	(19,328)	(48,907)	(46,712)	(33,436)	(23,624)	(23,057)	(23,147)
Other.....	5,582	2,720	3,220	3,662	1,573	1,573	1,573
Net cash provided by Government	102,374	136,432	121,644	163,132	142,427	116,297	113,528
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(128,971)	(143,653)	(152,027)	(160,649)	(160,241)	(148,289)	(148,363)
Grants and subsidies	(23,384)	(51,304)	(59,721)	(73,503)	(39,335)	(26,083)	(21,549)
Supplies and services	(55,146)	(54,843)	(56,194)	(58,143)	(48,683)	(45,989)	(42,138)
Accommodation.....	(10,398)	(9,481)	(9,637)	(9,669)	(9,577)	(9,640)	(9,719)
GST payments.....	(10,315)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)
Finance and interest costs	(167)	(246)	(232)	(249)	(224)	(180)	(152)
Other payments	(5,921)	(8,227)	(8,597)	(9,009)	(9,000)	(8,941)	(8,931)
Receipts ^(b)							
Regulatory fees and fines	50,048	48,682	47,291	52,079	52,811	52,173	52,178
Grants and subsidies	3,031	2,051	23,840	17,216	2,819	919	319
Sale of goods and services	5,397	4,725	4,725	4,725	4,726	4,726	4,726
Landfill levy	94,358	95,000	95,000	79,800	69,000	69,000	65,700
GST receipts	10,414	5,720	5,720	5,720	5,720	5,720	5,720
Other receipts	4,516	7,149	7,103	6,577	6,668	6,674	3,526
Net cash from operating activities	(66,538)	(110,137)	(108,439)	(150,815)	(131,026)	(105,620)	(104,393)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(19,756)	(38,886)	(29,104)	(33,993)	(16,010)	(13,369)	(12,744)
Proceeds from sale of non-current assets	29	-	-	-	-	-	-
Net cash from investing activities	(19,727)	(38,886)	(29,104)	(33,993)	(16,010)	(13,369)	(12,744)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(1,381)	(933)	(1,049)	(1,062)	(1,101)	(1,150)	(1,178)
Other payments	(945)	-	-	-	-	-	-
Net cash from financing activities	(2,326)	(933)	(1,049)	(1,062)	(1,101)	(1,150)	(1,178)
NET INCREASE/(DECREASE) IN CASH HELD	13,783	(13,524)	(16,948)	(22,738)	(5,710)	(3,842)	(4,787)
Cash assets at the beginning of the reporting period	109,196	83,613	119,671	102,723	79,985	74,275	70,433
Net cash transferred to/from other agencies	(3,308)	-	-	-	-	-	-
Cash assets at the end of the reporting period	119,671	70,089	102,723	79,985	74,275	70,433	65,646

(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
Regulatory Fees and Fines							
Regulatory Fees - Receipts	52,796	48,827	47,436	52,668	52,811	52,173	52,178
Grants and Subsidies							
Other Grants and Contributions	3,637	2,739	25,028	19,404	3,507	1,607	1,007
Landfill Levy							
Landfill Levy	94,358	95,000	95,000	79,800	69,000	69,000	65,700
Sale of Goods and Services							
Establishing and Maintaining Vegetation							
Offsets Account	360	3,000	3,000	3,000	3,000	3,000	3,000
Pilbara Environmental Offsets Fund	5,397	1,725	1,725	1,725	1,726	1,726	1,726
GST Receipts							
GST Receipts	10,414	5,720	5,720	5,720	5,720	5,720	5,720
Other Receipts							
Government Regional Officer Housing	119	91	45	48	54	60	66
Implementation of the Murujuga Rock Art							
Strategy	3,476	4,722	4,722	3,154	3,154	3,154	-
Interest Received	1,642	451	451	465	465	465	465
Lease of Commercial Land and Buildings	237	346	346	346	346	346	346
Other Receipts	557	2,096	2,096	2,096	2,181	2,181	2,181
Port Hedland Ambient Air Quality Monitoring	353	1,330	1,330	1,353	1,353	1,353	1,353
TOTAL	173,346	166,047	186,899	169,779	143,317	140,785	133,742

(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							
Fines							
Regulatory Fines	94	100	100	100	100	100	100
TOTAL ADMINISTERED INCOME	94	100	100	100	100	100	100
EXPENSES							
Other							
Receipts Paid into the Consolidated							
Account	94	100	100	100	100	100	100
TOTAL ADMINISTERED EXPENSES	94	100	100	100	100	100	100

Agency Special Purpose Account Details

CONTAMINATED SITES MANAGEMENT ACCOUNT

Account Purpose: The purpose of the trust account is to enable investigation or remediation of any site where the State or a public authority (excluding local government) is responsible for remediation.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	423	545	524	615
Receipts:				
Other	361	326	299	304
	784	871	823	919
Payments	260	208	208	208
CLOSING BALANCE.....	524	663	615	711

WASTE AVOIDANCE AND RESOURCE RECOVERY ACCOUNT

Account Purpose: The purpose of the trust account is to fund nominated programs and other waste management initiatives approved by the Minister for Environment on the advice of the Waste Authority of Western Australia.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	41,918	35,594	41,352	33,730
Receipts:				
Other	22,491	24,201	24,201	21,215
	64,409	59,795	65,553	54,945
Payments:				
Grants to Waste Export Ban	2,055	1,909	4,810	4,687
Other	21,002	27,013	27,013	22,695
CLOSING BALANCE.....	41,352	30,873	33,730	27,563

PILBARA ENVIRONMENTAL OFFSETS FUND

Account Purpose: The purpose of the trust account is to facilitate the coordinated delivery of environmental offset projects which will benefit the environmental values of the Pilbara to counterbalance the residual impacts of activities occurring wholly or partly within the Pilbara for which approvals have been granted.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	7,865	6,024	12,097	11,165
Receipts:				
Other	5,397	1,725	1,725	1,725
	13,262	7,749	13,822	12,890
Payments	1,165	3,525	2,657	6,554
CLOSING BALANCE.....	12,097	4,224	11,165	6,336

ENVIRONMENTAL PROTECTION PART IV COST RECOVERY ACCOUNT

Account Purpose: The purpose of the trust account is to manage funds recovered under the Environmental Protection (Cost Recovery) Regulation 2021. Funds in this account are to be used for defraying the costs incurred by the Department in receiving and assessing proposals and monitoring the implementation of proposals under Part IV Division 1 or 2 of the *Environmental Protection Act 1986*.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance.....	10,714	10,384	13,707	10,629
Receipts:				
Other	16,275	12,994	11,261	15,539
	26,989	23,378	24,968	26,168
Payments	13,282	12,994	14,339	17,153
CLOSING BALANCE.....	13,707	10,384	10,629	9,015

Division 43 **Biodiversity, Conservation and Attractions**

Part 10 Environment

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 89 Net amount appropriated to deliver services	373,052	390,622	368,868	413,738	408,205	395,484	403,029
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	597	615	857	879	901	923	970
Total appropriations provided to deliver services	373,649	391,237	369,725	414,617	409,106	396,407	403,999
CAPITAL							
Item 155 Capital Appropriation	58,014	150,098	105,525	194,833	123,612	65,401	59,461
TOTAL APPROPRIATIONS	431,663	541,335	475,250	609,450	532,718	461,808	463,460
EXPENSES							
Total Cost of Services	573,054	626,098	645,368	651,578	641,795	631,445	636,161
Net Cost of Services ^(a)	396,288	467,237	494,734	488,441	472,406	460,473	464,977
CASH ASSETS ^(b)	200,162	112,672	157,204	151,654	141,957	130,780	123,553

(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					
Aboriginal Ranger Program	-	-	17,500	1,500	1,000
Healthy Oceans Program	-	215	4,214	282	289
Small Commitments	-	1,249	-	-	-
Swan River Cleanup.....	-	100	300	300	300
New Initiatives					
Greater Brixton Street Wetlands - Conservation Actions.....	150	354	359	366	372
High Pathogenicity Avian Influenza Response	315	2,170	-	-	-
Hosting Major Events in Kings Park and Botanic Garden	650	250	250	-	-
Perth and Peel Biological Survey	971	1,171	803	-	-
Free Perth Zoo Voucher Program	281	-	-	-	-
Polyphagous Shot-Hole Borer - Western Australia Tree Recovery Program	250	-	-	-	-
Rottnest Island Discounted Ferry Tickets for Seniors.....	269	-	-	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Ongoing Initiatives					
Accessible Parks and Nature Play Western Australia - Every Kid in a Park.....	-	250	250	250	250
Botanic Gardens and Parks Authority - Mount Eliza Scarp Stability Works Stage 2	1,601	94	-	-	-
Continued Investment in the Swan and Canning Rivers	-	2,000	2,000	-	-
Disaster Ready Fund - Round 2	179	83	96	-	-
Disaster Recovery Assistance Package - Kimberley Floods Recovery	515	1,328	-	-	-
Plan for Our Parks	(4,677)	4,741	4,676	4,820	4,746
RiskCover Fund Insurance Premiums	-	5,200	-	-	-
Urban Rivers and Catchments Program - Round 1	30	170	-	-	-
Other					
2025-26 Tariffs, Fees and Charges	-	418	933	933	948
Government Office Accommodation - Geraldton Office Lease Termination ...	(11)	-	-	-	-
Government Regional Officer Housing	329	269	275	277	310
Public Sector Wages Policy	7,757	9,596	12,169	12,473	12,473
Rottne Island Authority - Revisions to Expense Limit and Own-Source Revenue Estimates	4,717	11,099	10,095	11,512	12,374
State Fleet Updates	292	365	404	425	294
Transfer of Streamline WA Positions to Energy and Economic Diversification	(330)	(338)	(346)	(354)	-

Significant Initiatives

Election Commitments

1. The Aboriginal Ranger Program (ARP) funds Aboriginal organisations to employ and train rangers to carry out land and sea management activities across a range of tenures. It significantly contributes to the Western Australian Aboriginal Empowerment Strategy and the National Agreement on Closing the Gap and is a cornerstone of this Government's ability to directly invest in outcomes across Country, culture and community. Importantly, the ARP addresses Government goals by improving Aboriginal training and employment opportunities and ensures positive outcomes for Aboriginal people and communities.
2. The Healthy Oceans Program is a \$5 million election commitment which aims to deliver benefits for ocean health, fish stocks and climate change resilience in Western Australia. The program, supported by scientific expertise, will provide grants for seagrass bed restoration in marine locations across the State. This builds on the \$13.5 million partnership between the Government and Western Australian Marine Science Institution (WAMSI). The Department will liaise with other government agencies with responsibilities for climate action (Water and Environmental Regulation), fisheries management (Primary Industries and Regional Development), and science coordination (Energy and Economic Diversification), as well as WAMSI, to inform the establishment of an appropriate framework for this program.
3. The Small Commitments program will provide financial assistance to community organisations to deliver upgrades to facilities and programs. The Department has been allocated 25 commitments totalling \$1.25 million.
4. The \$1 million investment under the Swan River Cleanup election commitment will support targeted on-ground actions in the upper Swan River area.

New Initiatives

5. The Department will deliver targeted conservation actions on lands within the Greater Brixton Street wetlands through a dedicated staff presence, improved signage and interpretation, provision of ongoing grant funding for local community groups, and acknowledgement of the area's cultural significance through the renaming of the reserves using Noongar language.
6. Funding has been allocated to the Department to develop preparedness and response plans focused on actions to support species conservation for priority sites and species ahead of, and in the event of, an outbreak of high pathogenicity avian influenza H5N1 clade 2.3.4.4b impacting wildlife.
7. Additional funding has been allocated for event management, venue readiness, and site upkeep to meet the growing demand for State significant events that draw tourists to Kings Park and Botanic Garden.

8. The Perth and Peel Biological Survey seeks to proactively undertake survey work to unlock land supply for priority housing development areas. The information acquired through this initiative will support more efficient decision-making and reduce the time required by both proponents and regulators to address environmental requirements. Confirmation of the initial tranche of survey sites is the Department's highest priority and will allow the on-ground survey work to commence as efficiently as possible.
9. Costs associated with the delivery of the free Perth Zoo voucher program were supported by additional appropriation funding. These costs related to managing and servicing increased visitation to Perth Zoo over the duration of the offer during September to November 2024. Over 295,000 free tickets were redeemed by Western Australians.
10. Funding was allocated to the Zoological Parks Authority from Water and Environmental Regulation for the development of a Perth Zoo Polyphagous Shot-Hole Borer Management Strategy and Remediation Plan. The funding also supports the implementation of initial remediation works following the recent removal of affected trees at Perth Zoo.

Ongoing Initiatives

11. The Every Kid in a Park program will be continuing for a further four years. The Department has partnered with Nature Play WA since July 2021 to support families of children of all abilities in accessing and enjoying the national parks around Western Australia through the development of accessibility resources for families, 'Park of the Month' features, inclusive activation events, and communication and media activity. Informed by the program evaluation, the deliverables will shift to focus on activities and resources which can be used across parks more generally, along with a widening of the program scope to include regional and local parks. Accessibility will be expanded beyond disability to include disadvantaged and diverse groups, such as culturally and linguistically diverse communities.
12. Infestations of the polyphagous shot-hole borer have been identified on the Mount Eliza scarp, necessitating additional tree removals and the subsequent retention and reprofiling of the slope to mitigate potential landslip risks.
13. The Department will continue to support the highly successful Community Rivercare, Swan Canning Riverpark Urban Forest, Plastic Free Riverpark and Dolphin Watch programs. These programs deliver significant outcomes in collaboration with public land managers, community-based natural resource management groups and riverside businesses and venues.
14. Funding has been provided by the Commonwealth Government to support initiatives for improved bushfire readiness and resilience in Purnululu National Park and a trial to test the effectiveness of artificial intelligence in detecting smoke generated by bushfires in the South West.
15. Additional funding has been provided by the Commonwealth Government to support cleanup efforts in Kimberley national parks following the impact of Ex-Tropical Cyclone Ellie.
16. The Department continues to implement the successful Plan for Our Parks program which involves the implementation of 20 Indigenous Land Use Agreements (ILUAs) that have enabled the creation of 6.5 million hectares of conservation estate, which is largely jointly managed with Traditional Owners. Delivering Government commitments in the ILUAs requires significant work across the Department, as joint management is operationalised and joint management plans under the *Conservation and Land Management Act 1984* are prepared and implemented. Additional recurrent funding of \$1.9 million in 2024-25 and \$4.7 million in 2025-26, ongoing with annual indexation, relates to ILUAs associated with the proposed Helena and Aurora Ranges and Die Hardy Range national parks, and Miriwung Gajerrong Conservation Reserves. This funding will provide for the ongoing joint management of these areas with Traditional Owner partners, resulting in an additional 321,169 hectares of land being added to the conservation estate under the State's Plan for Our Parks initiative.
17. The Commonwealth Government provided additional funding to the City of Bayswater for its Riverside Gardens Urban Forest project through its Urban Rivers and Catchments Program, which is also supported by the Government. Six hectares of grassland will be transformed into thriving urban forest with new community facilities. The project will enhance the natural environment and boost tree canopy coverage, as well as reduce groundwater use, improve habitats for birds and other species, and increase native vegetation.

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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Community enjoyment, appreciation and understanding of attractions under the Department's care.	1. Visitor Services and Public Programs Provided at Kings Park and Bold Park 2. Visitor Services and Public Programs Provided at Rottnest Island 3. Visitor Services and Public Programs Provided at Perth Zoo 4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark 5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters
	Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions.	6. Conserving Habitats, Species and Ecological Communities 7. Research and Conservation Partnerships
	Sustainable use of forest resources.	8. Implementation of the Forest Management Plan
	Lands under the Department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives.	9. Prescribed Burning and Fire Management 10. Bushfire Suppression

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. Visitor Services and Public Programs Provided at Kings Park and Bold Park.....	13,508	13,807	15,030	13,251	13,352	13,422	13,627
2. Visitor Services and Public Programs Provided at Rottnest Island.....	69,802	73,568	77,324	83,270	80,696	83,157	82,194
3. Visitor Services and Public Programs Provided at Perth Zoo.....	29,981	30,104	31,164	32,225	33,029	34,219	35,366
4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark.....	17,219	22,084	22,357	21,499	21,625	19,085	16,608
5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters	181,045	224,504	228,519	221,986	207,809	196,612	198,082
6. Conserving Habitats, Species and Ecological Communities	92,070	91,039	99,960	102,705	103,033	97,091	99,156
7. Research and Conservation Partnerships	23,273	27,117	26,186	26,902	27,508	28,085	28,622
8. Implementation of the Forest Management Plan	24,892	35,296	33,354	36,351	39,796	43,291	43,838
9. Prescribed Burning and Fire Management ...	55,280	63,549	63,659	64,851	65,996	67,067	68,472
10. Bushfire Suppression	65,984	45,030	47,815	48,538	48,951	49,416	50,196
Total Cost of Services.....	573,054	626,098	645,368	651,578	641,795	631,445	636,161

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Community enjoyment, appreciation and understanding of attractions under the Department's care:					
Average level of visitor satisfaction:					
Kings Park and Bold Park.....	90%	90%	90%	90%	
Rottnest Island.....	85%	90%	86%	90%	
Perth Zoo.....	86%	85%	84%	85%	
Swan and Canning Riverpark.....	85.4%	85%	92.3%	85%	
National parks and other lands and waters.....	93.4%	91%	94%	94%	
Outcome: Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions:					
Proportion of critically endangered and endangered species and ecological communities that have a recovery plan.....	70%	70%	70%	70%	
Area of land baited for introduced predators	3,923,225 ha	3,861,612 ha	4,142,840 ha	4,922,061 ha	1
Outcome: Sustainable use of forest resources:					
Cumulative removal of jarrah and karri sawlogs by approved harvesting operations compared to limits in the Forest Management Plan	1,230,523 m ³	n.a.	n.a.	n.a.	2
Outcome: Lands under the Department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives:					
Proportion of planned Priority 1 prescribed burns achieved	37%	55%	55%	55%	
Proportion of South West bushfires contained to less than two hectares .	76%	75%	75%	75%	

(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 2024-25 Estimated Actual and 2025-26 Budget Target are higher than the 2024-25 Budget due to the expansion of existing area that is designated to be aurally baited, as well as the expansion of predator management in the Pilbara region under the Western Australian Feral Cat Strategy.
2. Commercial harvest of native forest and the associated key performance indicator has been discontinued since the 2024-25 Budget under the new Forest Management Plan 2024-2033.

Services and Key Efficiency Indicators**1. Visitor Services and Public Programs Provided at Kings Park and Bold Park**

Provide facilities, experiences and programs to visitors to Kings Park and Bold Park for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for conservation of plants, animals and habitats.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 13,508	\$'000 13,807	\$'000 15,030	\$'000 13,251	1
Less Income	9,897	8,476	8,300	7,948	
Net Cost of Service	3,611	5,331	6,730	5,303	1
Employees (Full-Time Equivalents)	48	50	51	50	
Efficiency Indicator					
Average cost per visitor at Kings Park and Bold Park	\$2.34	\$2.56	\$2.64	\$2.39	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is higher than 2024-25 Budget and 2025-26 Budget Target due to large-scale events held in Kings Park, such as the AusCycling National Road Series Championships and EverNow.

2. Visitor Services and Public Programs Provided at Rottnest Island

Provide facilities, experiences and programs to visitors to Rottnest Island for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for maintaining the built and cultural heritage of Rottnest Island while conserving natural marine and terrestrial habitats.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 69,802	\$'000 73,568	\$'000 77,324	\$'000 83,270	1
Less Income	70,227	65,141	67,330	74,632	2
Net Cost of Service	(425)	8,427	9,994	8,638	3
Employees (Full-Time Equivalents)	134	126	140	140	4
Efficiency Indicator					
Average cost per visitor at Rottnest Island	\$84.77	\$91.96	\$89.91	\$93.56	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the 2024-25 Budget and 2024-25 Estimated Actual due to higher operating costs primarily associated with higher visitation numbers.
2. The 2025-26 Budget Target is higher than the 2024-25 Budget and 2024-25 Estimated Actual due to higher revenue arising from higher visitation numbers.
3. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and 2025-26 Budget Target due to significant increases in operating costs to support higher visitation demand than planned.
4. The 2024-25 Estimated Actual and 2025-26 Budget Target are higher than the 2024-25 Budget due to higher staff requirements associated with higher visitation.

3. Visitor Services and Public Programs Provided at Perth Zoo

Provide facilities, experiences and educational programs to visitors to the Perth Zoo for their enjoyment and appreciation of natural, cultural and heritage values, and to encourage positive behavioural change and community participation in the conservation of plants, animals and habitats.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	29,981	30,104	31,164	32,225	
Less Income	19,094	18,383	13,868	19,194	1
Net Cost of Service	10,887	11,721	17,296	13,031	2
Employees (Full-Time Equivalents)	153	156	159	154	
Efficiency Indicator					
Average cost per visitor at Perth Zoo	\$37.25	\$39.35	\$32.80	\$37.91	3

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and 2025-26 Budget Target due to the reduction in own-source revenue from the one-off free Perth Zoo voucher program in 2024-25, which is offset by additional appropriation.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and 2025-26 Budget Target due to the reduction in own-source revenue from the one-off free Perth Zoo voucher program in 2024-25, which is offset by additional appropriation.
3. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and 2025-26 Budget Target due to increased visitation as a result of the one-off free Perth Zoo voucher program in 2024-25.

4. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark

Provide facilities, experiences and programs to visitors to the Swan and Canning Riverpark for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for conservation of plants, animals and habitats.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	17,219	22,084	22,357	21,499	
Less Income	5,281	352	372	370	1
Net Cost of Service	11,938	21,732	21,985	21,129	
Employees (Full-Time Equivalents)	68	66	66	68	
Efficiency Indicator					
Average cost per hectare in the Swan and Canning Riverpark	\$2,351.98	\$3,016.12	\$3,053.40	\$2,936.22	

Explanation of Significant Movements

(Notes)

1. The 2023-24 Actual is higher than the 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target primarily due to accrued revenue recognition for the Urban Rivers and Catchments Program from the Commonwealth Government.

5. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters

Provide facilities, experiences and programs to visitors to national parks and other lands and waters for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for conservation of plants and animals.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	181,045	224,504	228,519	221,986	
Less Income	42,058	40,090	38,066	38,207	1
Net Cost of Service	138,987	184,414	190,453	183,779	
Employees (Full-Time Equivalents)	609	773	783	790	
Efficiency Indicator					
Average cost per hectare in national parks and other lands and waters	\$5.51	\$6.12	\$6.61	\$6.39	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and 2025-26 Budget Target are lower than the 2024-25 Budget due to the reduction in mining compensation revenue, which was income typically allocated to Services 5, 6, and 8 and is now offset by additional appropriation.

6. Conserving Habitats, Species and Ecological Communities

Develop and implement programs for the conservation of biodiversity.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	92,070	91,039	99,960	102,705	1
Less Income	5,301	5,651	4,259	4,533	2
Net Cost of Service	86,769	85,388	95,701	98,172	
Employees (Full-Time Equivalents)	527	521	528	529	
Efficiency Indicator					
Average cost per hectare of wildlife habitat	\$2.80	\$2.48	\$2.89	\$2.96	1

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and 2025-26 Budget Target are higher than the 2024-25 Budget due to new funding for the High Pathogenicity Avian Influenza Response, Perth and Peel Biological Survey, additional works required for the Mount Eliza Scarp Stability Program, and unplanned maintenance costs.
2. The 2024-25 Estimated Actual and 2025-26 Budget Target are lower than the 2024-25 Budget due to the reduction in mining compensation revenue, which was income typically allocated to Services 5, 6, and 8 and is now offset by additional appropriation.

7. Research and Conservation Partnerships

Work with the community, industry, Traditional Owners and other stakeholders to deliver research and conservation outcomes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	23,273	27,117	26,186	26,902	
Less Income	19,165	16,243	15,970	15,844	
Net Cost of Service	4,108	10,874	10,216	11,058	
Employees (Full-Time Equivalents)	99	110	110	110	
Efficiency Indicator					
Average cost per hectare of wildlife habitat	\$0.71	\$0.74	\$0.76	\$0.77	

8. Implementation of the Forest Management Plan

Manage State forests in accordance with the approved Forest Management Plan and provide services that support forest production activities.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	24,892	35,296	33,354	36,351	
Less Income	894	2,524	599	592	1
Net Cost of Service	23,998	32,772	32,755	35,759	
Employees (Full-Time Equivalents)	133	186	186	191	
Efficiency Indicator					
Average cost per hectare of forest	\$19.70	\$14.50	\$13.66	\$14.89	

Explanation of Significant Movements

(Notes)

- The 2024-25 Estimated Actual and 2025-26 Budget Target are lower than the 2024-25 Budget due to the reduction in mining compensation revenue, which was income typically allocated to Services 5, 6, and 8 and is now offset by additional appropriation.

9. Prescribed Burning and Fire Management

Deliver prescribed burning and fire management to protect the community and enhance natural values.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	55,280	63,549	63,659	64,851	
Less Income	3,866	1,712	1,623	1,555	
Net Cost of Service	51,414	61,837	62,036	63,296	
Employees (Full-Time Equivalents)	284	293	293	291	
Efficiency Indicator					
Average cost per hectare burnt	\$9.08	\$15.89	\$11.57	\$12.10	1

Explanation of Significant Movements

(Notes)

- The 2024-25 Estimated Actual and 2025-26 Budget Target are lower than the 2024-25 Budget due to a forecast increase in prescribed burning undertaken across unallocated Crown Land.

10. Bushfire Suppression

Suppress bushfires that threaten or occur on lands managed by the Department.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	65,984	45,030	47,815	48,538	
Less Income	983	289	247	262	
Net Cost of Service	65,001	44,741	47,568	48,276	
Employees (Full-Time Equivalents)	104	120	120	120	
Efficiency Indicator					
Average cost per hectare burnt	\$14.40	\$18.01	\$31.88	\$21.30	1

Explanation of Significant Movements

(Notes)

- The 2024-25 Estimated Actual and 2025-26 Budget Target are higher than the 2024-25 Budget due to a forecast reduction in the expected bushfire area.

Asset Investment Program

- The Department will continue with ongoing investment programs at the Perth Zoo, Rottnest Island, Kings Park and in national parks and other lands and waters across the State. The total Asset Investment Program over the forward estimates period is \$552.5 million. The Department's significant projects include investment of:
 - \$69.6 million in additional funding over 2025-26 to 2028-29 to be spent at Rottnest Island to complete water and electrical infrastructure upgrades; and
 - \$6.4 million over 2025-26 to 2027-28 to be spent on 2025 election commitments, which will include upgrades to the Wellington Dam Kiosk and William Bay National Park.

	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							
Beeliar Wetlands	3,000	2,492	1,790	508	-	-	-
Collie Adventure Trails	9,505	8,505	842	1,000	-	-	-
Danggu Geike Gorge	1,505	880	-	625	-	-	-
Hamelin Pool Boardwalk Replacement	4,600	400	343	4,200	-	-	-
Heavy Fleet and Plant and Equipment - Bushfire Mitigation and Response	5,405	5,005	5,005	400	-	-	-
High Pathogenicity Avian Influenza Response	2,000	80	80	1,920	-	-	-
Karijini National Park Upgrades	21,194	20,694	5,437	500	-	-	-
Kimberley Flood Damage Repairs	1,055	790	752	265	-	-	-
Kimberley Wilderness Walk, Wunaamin Miliwundi Ranges	850	599	113	251	-	-	-
Mount Augustus Tourism Infrastructure	10,000	2,627	1,627	4,573	2,800	-	-
Murujuga National Park	5,000	897	750	4,103	-	-	-
Outdoor Adventure Tourism							
Bicentennial and Gloucester Trees Infrastructure	3,000	945	945	625	1,430	-	-
Campgrounds	12,100	2,950	2,950	3,750	3,150	1,250	1,000
Jetties	2,750	250	250	350	500	1,650	-
Trails	15,000	3,300	3,300	3,375	3,550	2,775	2,000
Perth Zoo Master Plan 2040	40,000	28,920	17,881	1,780	1,400	7,900	-
Plan for Our Parks	111,548	19,961	12,829	56,545	15,378	7,709	11,955

	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
Rottnest Island Authority							
Electrical Infrastructure Upgrade	90,725	13,149	7,560	20,541	34,620	17,281	5,134
Main Jetty	23,600	23,075	9,400	525	-	-	-
Marine Logistics Hub (Barge Landing Army Groyne).....	31,658	700	700	11,176	18,995	787	-
Rottnest Island Aerodrome Upgrades.....	4,345	3,327	3,327	1,018	-	-	-
Wadjemup Stage Two	18,501	4,574	4,032	13,927	-	-	-
Wastewater Infrastructure Upgrade	15,779	3,957	3,957	4,940	3,716	3,166	-
Water Infrastructure Upgrade	67,861	21,554	7,295	19,734	11,150	11,175	4,248
Workers Accommodation.....	98,496	3,243	3,243	23,053	17,291	-	18,742
The Gap, Torndirrup National Park	5,800	5,300	4,820	500	-	-	-
Tourism Package - Peri-Urban Parks	29,100	19,397	11,044	9,703	-	-	-
Wellington National Park Public Access Improvements	2,650	2,150	2,030	500	-	-	-
Yawuru Conservation Park.....	4,501	3,251	2,513	1,250	-	-	-
Yellagonga Regional Park.....	10,865	9,515	6,837	1,350	-	-	-
COMPLETED WORKS							
Botanic Gardens and Parks Authority - Asset							
Replacement - 2024-25 Program.....	3,139	3,139	3,139	-	-	-	-
Cape to Cape Track	2,700	2,700	2,409	-	-	-	-
Collie Tourism Readiness and Economic Stimulation							
Collie Township - Wayfinding and Tourism Amenities	630	630	30	-	-	-	-
Wellington National Park - Parking and Tourism							
Facilities	2,471	2,471	331	-	-	-	-
Conservation Land Acquisition - 2024-25 Program	420	420	420	-	-	-	-
Dwellingup Trails Gap Project	2,350	2,350	1,032	-	-	-	-
Firefighting Fleet Replacement - 2024-25 Program	4,200	4,200	4,200	-	-	-	-
Fire-Related Bridge Maintenance and Replacement -							
2024-25 Program	1,245	1,245	1,245	-	-	-	-
Great Southern Adventure Trails	12,780	12,780	4,599	-	-	-	-
Park Improvement - 2024-25 Program	3,850	3,850	3,850	-	-	-	-
Parks in the Gascoyne Region - Renewal of Visitor							
Access and Facilities	1,300	1,300	214	-	-	-	-
Parks in the Great Southern Region - Renewal of Walk							
and Cycle Trails	2,240	2,240	200	-	-	-	-
Parks in the Perth Metro Region - Visitor Access and							
Facilities Upgrades	2,387	2,387	190	-	-	-	-
Perth Hills Bike Trails - John Forrest National Park.....	1,500	1,500	152	-	-	-	-
Perth Metro Region Parks - Assets Refurbishment.....	643	643	157	-	-	-	-
Plan for Our Parks	22,584	22,584	2,255	-	-	-	-
Plant and Equipment - 2024-25 Program	8,629	8,629	8,629	-	-	-	-
Rottnest Island Authority - Holiday and Tourism							
Facilities - 2024-25 Program.....	9,789	9,789	9,789	-	-	-	-
Tourism Road Improvement - 2024-25 Program	1,850	1,850	1,850	-	-	-	-
Western Australian Feral Cat Strategy	500	500	270	-	-	-	-
Yamatji Nation Regional Agreement - Trucks.....	630	630	30	-	-	-	-
Zoological Parks Authority							
Animal Exhibits and Park Facilities - 2024-25 Program.....	1,905	1,905	1,905	-	-	-	-
Facilities and Equipment - Computer							
Equipment - 2024-25 Program.....	100	100	100	-	-	-	-
Perth Zoo Café/Function Centre	20,953	20,953	213	-	-	-	-
NEW WORKS							
Election Commitments							
Outdoor Adventure Package							
Wellington National Park	2,900	-	-	2,300	600	-	-
William Bay National Park	3,500	-	-	1,250	1,250	1,000	-
Other New Works							
Botanic Gardens and Parks Authority - Asset							
Replacement							
2025-26 Program.....	949	-	-	949	-	-	-
2028-29 Program.....	3,051	-	-	-	-	-	3,051
Conservation Land Acquisition							
2025-26 Program.....	420	-	-	420	-	-	-
2026-27 Program.....	420	-	-	-	420	-	-
2027-28 Program.....	420	-	-	-	-	420	-
2028-29 Program.....	420	-	-	-	-	-	420

	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
Firefighting Fleet Replacement							
2025-26 Program.....	4,200	-	-	4,200	-	-	-
2026-27 Program.....	4,200	-	-	-	4,200	-	-
2027-28 Program.....	4,200	-	-	-	-	4,200	-
2028-29 Program.....	4,200	-	-	-	-	-	4,200
Fire-Related Bridge Maintenance and Replacement							
2025-26 Program.....	2,945	-	-	2,945	-	-	-
2026-27 Program.....	1,695	-	-	-	1,695	-	-
2027-28 Program.....	1,695	-	-	-	-	1,695	-
2028-29 Program.....	2,895	-	-	-	-	-	2,895
Greater Brixton Street Wetlands - Conservation Actions....	300	-	-	300	-	-	-
Ngari Capes Marine Park	100	-	-	100	-	-	-
Park Improvement							
2025-26 Program.....	4,350	-	-	4,350	-	-	-
2026-27 Program.....	4,550	-	-	-	4,550	-	-
2027-28 Program.....	4,550	-	-	-	-	4,550	-
2028-29 Program.....	5,750	-	-	-	-	-	5,750
Plant and Equipment							
2025-26 Program.....	8,629	-	-	8,629	-	-	-
2026-27 Program.....	8,629	-	-	-	8,629	-	-
2027-28 Program.....	8,629	-	-	-	-	8,629	-
2028-29 Program.....	8,629	-	-	-	-	-	8,629
Rottnest Island Authority - Holiday and Tourism Facilities							
2025-26 Program.....	9,789	-	-	9,789	-	-	-
2026-27 Program.....	9,789	-	-	-	9,789	-	-
2027-28 Program.....	9,789	-	-	-	-	9,789	-
2028-29 Program.....	9,789	-	-	-	-	-	9,789
Tourism Road Improvement							
2025-26 Program.....	1,150	-	-	1,150	-	-	-
2026-27 Program.....	2,150	-	-	-	2,150	-	-
2027-28 Program.....	2,150	-	-	-	-	2,150	-
2028-29 Program.....	2,150	-	-	-	-	-	2,150
Zoological Parks Authority							
Animal Exhibits and Park Facilities							
2025-26 Program	2,405	-	-	2,405	-	-	-
2026-27 Program	1,905	-	-	-	1,905	-	-
2027-28 Program	1,905	-	-	-	-	1,905	-
2028-29 Program	2,770	-	-	-	-	-	2,770
Digital Transformation of Perth Zoo's Customer-Facing Systems.....	350	-	-	350	-	-	-
Facilities and Equipment - Computer and Equipment							
2025-26 Program	100	-	-	100	-	-	-
2026-27 Program	100	-	-	-	100	-	-
2027-28 Program	100	-	-	-	-	100	-
2028-29 Program	100	-	-	-	-	-	100
Total Cost of Asset Investment Program	909,905	321,282	168,861	232,224	149,268	88,131	82,833
FUNDED BY							
Asset Sales			500	500	500	500	500
Capital Appropriation.....			90,104	179,266	117,104	59,885	52,158
Funding included in Department of Treasury and Finance - Administered Item.....			250	350	350	350	350
Holding Account			13,320	13,269	12,320	12,320	15,371
Internal Funds and Balances.....			34,956	19,367	14,344	14,076	14,454
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			13,820	2,753	-	-	-
Digital Capability Fund.....			-	350	-	-	-
Royalties for Regions Fund			14,204	16,369	4,650	1,000	-
Other Grants and Subsidies			1,707	-	-	-	-
Total Funding.....			168,861	232,224	149,268	88,131	82,833

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services is projected to increase by \$25.5 million from the 2024-25 Budget to the 2025-26 Budget Year. This increase is primarily attributed to higher operating expenses at the Rottnest Island Authority, RiskCover Fund insurance premiums, the Plan for Our Parks initiative, new expenditures related to election commitments, the Perth and Peel Biological Survey, and preparations for the Government response to the potential outbreak of high pathogenicity avian influenza.

Income

2. Service appropriations are estimated to increase by \$23.4 million to \$414.6 million in the 2025-26 Budget Year compared to the 2024-25 Budget, largely due to additional funding provided for the above noted initiatives. The Asset Maintenance Fund reduction of \$13.1 million to \$2.7 million in the 2025-26 Budget Year is due to the Main Jetty and Aerodrome Upgrades at the Rottnest Island Authority.

Statement of Cashflows

3. Purchase of non-current assets is expected to increase from \$224.3 million in the 2024-25 Budget to \$232.2 million in the 2025-26 Budget Year. The increase of \$7.9 million is largely the result of increased expenditure on the upgrades to the Wellington Dam Kiosk, visitor infrastructure in the William Bay National Park, and Worker's Accommodation and Water and Electrical Infrastructure on Rottnest Island.

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)	281,766	304,435	315,097	327,714	335,746	343,152	351,171
Grants and subsidies ^(c)	22,746	57,477	40,245	34,231	42,488	22,486	19,478
Supplies and services	165,472	165,227	185,352	183,635	162,233	163,298	162,490
Accommodation	5,300	5,994	5,894	6,733	6,828	6,842	6,822
Depreciation and amortisation	57,294	50,542	53,424	53,512	53,793	54,129	54,427
Finance and interest costs	971	1,527	1,971	2,473	2,304	2,072	1,836
Other expenses	39,505	40,896	43,385	43,280	38,403	39,466	39,937
TOTAL COST OF SERVICES	573,054	626,098	645,368	651,578	641,795	631,445	636,161
Income							
Sale of goods and services	101,015	95,060	90,740	102,211	102,124	103,822	106,348
Regulatory fees and fines	22,728	22,455	22,455	22,995	24,022	24,522	24,522
Grants and subsidies	21,344	17,821	17,851	17,753	17,336	16,508	13,883
Other revenue	31,679	23,525	19,588	20,178	25,907	26,120	26,431
Total Income	176,766	158,861	150,634	163,137	169,389	170,972	171,184
NET COST OF SERVICES	396,288	467,237	494,734	488,441	472,406	460,473	464,977
INCOME FROM GOVERNMENT							
Service appropriations	373,649	391,237	369,725	414,617	409,106	396,407	403,999
Resources received free of charge	1,636	2,528	2,528	2,228	2,228	1,528	1,528
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	700	15,823	13,820	2,753	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	26,565	43,067	42,051	36,301	30,132	30,649	30,149
Other revenues	36,501	27,531	28,582	25,977	23,664	23,568	23,568
TOTAL INCOME FROM GOVERNMENT	439,051	480,186	456,706	481,876	465,130	452,152	459,244
SURPLUS/(DEFICIENCY) FOR THE PERIOD	42,763	12,949	(38,028)	(6,565)	(7,276)	(8,321)	(5,733)

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 2,159, 2,436 and 2,443 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 Ranger Program	12,424	29,191	29,191	21,750	15,500	16,250	15,750
Accessible Parks and Nature Play WA	350	-	-	250	250	250	250
Artificial Shellfish Reef	6	808	808	-	-	-	-
Biological Survey	-	-	360	-	-	-	-
City of Karratha - Murujuga National Park							
Access Road	-	18,900	500	3,400	15,000	-	-
Continued Investment in the Management of							
the Swan Canning River System	1,816	1,924	1,924	1,507	1,490	-	-
Election Commitments							
Healthy Oceans Program	-	-	-	-	3,939	-	-
Small Commitments	-	-	-	1,249	-	-	-
Environmental Defenders Office	75	75	75	-	-	-	-
Greater Brixton Street							
Wetlands - Conservation Actions	-	-	-	50	52	53	55
Local Projects Local Jobs	334	-	-	-	-	-	-
Net Conservation Benefit	251	502	502	502	502	502	502
Other	488	-	269	-	-	-	-
Perth Zoo Asian Elephants Rehoming	1,500	-	-	-	-	-	-
Plan for Our Parks	391	-	500	-	-	-	-
Small Grants Program	118	-	39	-	-	-	-
Swan and Canning Rivers Management and							
Community Rivercare	2,639	2,521	2,521	2,521	2,521	2,521	2,521
Urban Rivers and Catchments Program	-	2,956	2,956	2,602	2,834	2,510	-
Wildlife Conservation	278	400	400	400	400	400	400
Yellagonga Regional Park	2,076	200	200	-	-	-	-
TOTAL	22,746	57,477	40,245	34,231	42,488	22,486	19,478

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.....	76,510	44,336	75,095	71,093	61,326	50,959	43,772
Restricted cash.....	123,022	63,018	81,327	79,709	79,709	79,599	79,489
Holding Account receivables	13,320	13,320	13,320	13,371	14,371	15,371	13,320
Receivables.....	18,023	20,673	18,826	17,775	16,187	14,606	12,944
Other.....	20,624	8,671	19,860	19,860	19,860	19,860	19,879
Assets held for sale	12	16	12	12	12	12	12
Total current assets.....	251,511	150,034	208,440	201,820	191,465	180,407	169,416
NON-CURRENT ASSETS							
Holding Account receivables	332,644	361,075	361,400	390,290	419,260	448,265	477,266
Property, plant and equipment.....	4,614,534	4,429,442	4,740,709	4,928,220	5,032,472	5,074,109	5,100,245
Receivables.....	5,949	558	5,887	5,825	5,763	5,701	5,639
Intangibles	1,254	1,270	1,254	1,604	1,604	1,604	1,504
Restricted cash ^(b)	630	5,318	782	852	922	222	292
Other.....	3,664	100	3,664	3,664	3,664	3,664	3,664
Total non-current assets.....	4,958,675	4,797,763	5,113,696	5,330,455	5,463,685	5,533,565	5,588,610
TOTAL ASSETS	5,210,186	4,947,797	5,322,136	5,532,275	5,655,150	5,713,972	5,758,026
CURRENT LIABILITIES							
Employee provisions.....	62,198	54,303	62,471	62,779	62,779	62,210	62,144
Payables.....	40,641	19,916	42,602	42,590	42,582	42,677	42,677
Borrowings and leases	6,264	7,557	6,600	6,825	6,987	7,014	6,643
Other.....	28,503	29,172	28,513	28,513	28,513	28,513	28,513
Total current liabilities.....	137,606	110,948	140,186	140,707	140,861	140,414	139,977
NON-CURRENT LIABILITIES							
Employee provisions.....	7,552	10,244	7,552	7,552	7,552	7,552	7,552
Borrowings and leases	9,374	10,842	10,816	10,571	9,354	7,504	6,894
Other.....	16,674	33,287	38,639	38,564	38,480	38,385	38,385
Total non-current liabilities.....	33,600	54,373	57,007	56,687	55,386	53,441	52,831
TOTAL LIABILITIES.....	171,206	165,321	197,193	197,394	196,247	193,855	192,808
EQUITY							
Contributed equity.....	3,501,537	3,679,770	3,624,228	3,839,431	3,969,429	4,037,464	4,086,698
Accumulated surplus/(deficit).....	224,695	170,580	186,667	180,102	172,826	164,505	158,772
Reserves	1,312,748	932,126	1,314,048	1,315,348	1,316,648	1,318,148	1,319,748
Total equity	5,038,980	4,782,476	5,124,943	5,334,881	5,458,903	5,520,117	5,565,218
TOTAL LIABILITIES AND EQUITY.....	5,210,186	4,947,797	5,322,136	5,532,275	5,655,150	5,713,972	5,758,026

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

(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	333,570	349,486	327,649	372,407	366,816	354,082	361,678
Capital appropriation.....	58,014	150,098	105,525	194,833	123,612	65,401	59,461
Administered equity contribution.....	-	12,562	250	350	500	1,650	-
Holding Account drawdowns	13,320	13,320	13,320	13,269	12,320	12,320	15,371
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	700	15,823	13,820	2,753	-	-	-
Climate Action Fund.....	3,187	2,991	2,678	3,275	1,234	-	-
Digital Capability Fund	-	-	-	350	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	26,565	43,067	42,051	36,301	30,132	30,649	30,149
Regional Infrastructure and Headworks							
Fund	20,595	21,454	14,204	16,369	4,650	1,000	-
Other.....	36,341	27,580	28,631	26,026	23,714	23,618	23,668
Net cash provided by Government	492,292	636,381	548,128	665,933	562,978	488,720	490,327
CASHFLOWS FROM OPERATING							
ACTIVITIES							
Payments							
Employee benefits	(274,516)	(305,272)	(316,234)	(328,317)	(336,526)	(344,501)	(351,886)
Grants and subsidies	(24,439)	(58,625)	(44,456)	(37,559)	(46,009)	(26,202)	(23,364)
Supplies and services	(109,414)	(146,283)	(140,753)	(159,241)	(138,356)	(138,250)	(136,689)
Accommodation	(5,276)	(6,216)	(6,116)	(6,732)	(6,828)	(6,842)	(6,822)
GST payments	(33,160)	(22,423)	(22,423)	(22,503)	(22,503)	(22,503)	(22,503)
Finance and interest costs	(971)	(1,527)	(1,971)	(2,462)	(2,293)	(2,061)	(1,825)
Other payments	(72,792)	(59,914)	(60,711)	(64,117)	(58,664)	(59,900)	(60,376)
Receipts ^(b)							
Regulatory fees and fines	21,875	22,455	22,455	22,995	24,022	24,522	24,522
Grants and subsidies	16,887	19,370	19,400	19,290	18,873	18,045	15,420
Sale of goods and services.....	101,054	96,759	93,939	104,468	104,380	105,378	107,966
GST receipts	32,926	22,426	22,426	22,508	22,508	22,508	22,508
Other receipts	22,790	23,655	18,218	18,575	24,331	24,544	24,805
Net cash from operating activities	(325,036)	(415,595)	(416,226)	(433,095)	(417,065)	(405,262)	(408,244)
CASHFLOWS FROM INVESTING							
ACTIVITIES							
Purchase of non-current assets	(112,107)	(224,344)	(168,861)	(232,224)	(149,268)	(88,131)	(82,833)
Proceeds from sale of non-current assets	1,258	559	559	540	540	540	540
Net cash from investing activities	(110,849)	(223,785)	(168,302)	(231,684)	(148,728)	(87,591)	(82,293)
CASHFLOWS FROM FINANCING							
ACTIVITIES							
Repayment of borrowings and leases.....	(7,409)	(6,104)	(6,396)	(6,542)	(6,720)	(6,882)	(7,017)
Other payments	(1,090)	(162)	(162)	(162)	(162)	(162)	-
Net cash from financing activities	(8,499)	(6,266)	(6,558)	(6,704)	(6,882)	(7,044)	(7,017)
NET INCREASE/(DECREASE) IN CASH							
HELD.....	47,908	(9,265)	(42,958)	(5,550)	(9,697)	(11,177)	(7,227)
Cash assets at the beginning of the reporting period	156,790	121,937	200,162	157,204	151,654	141,957	130,780
Net cash transferred to/from other agencies	(4,536)	-	-	-	-	-	-
Cash assets at the end of the reporting period	200,162	112,672	157,204	151,654	141,957	130,780	123,553

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

(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)(b)

	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 and Fines.....	387	190	190	190	190	190	190
Grants and Subsidies							
Grants and Subsidies	26,908	34,079	34,910	32,495	29,765	28,841	26,216
Sale of Goods and Services							
Sale of Goods and Services	51,665	37,504	37,504	37,504	37,504	37,504	37,504
GST Receipts							
GST Receipts on Sales	6,328	5,500	5,500	5,500	5,500	5,500	5,500
GST Input Credits.....	16,569	7,827	7,827	7,827	7,827	7,827	7,827
Other Receipts							
Other Receipts	10,226	15,184	9,258	9,296	15,410	15,523	15,634
TOTAL	112,083	100,284	95,189	92,812	96,196	95,385	92,871

(a) The Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority are statutory authorities and, as a result, are excluded from the Net Appropriation Determination.

(b) 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							
Fines							
Receipts from Regulatory Fees and Fines	82	30	30	30	30	30	30
TOTAL ADMINISTERED INCOME	82	30	30	30	30	30	30
EXPENSES							
Other							
Loss on Valuation of Biological Assets (a)....	2,313	-	-	-	-	-	-
Receipts Paid into the Consolidated Account....	82	30	30	30	30	30	30
TOTAL ADMINISTERED EXPENSES	2,395	30	30	30	30	30	30

(a) Native forest and sandalwood biological assets were transferred to the Department on 1 July 2019. The loss on valuation of biological assets reflects the asset revaluation decrement.

Part 11

Planning and Land Use

Introduction

The Planning and Land Use portfolio delivers an effective and efficient planning system that supports the sustainable development of well-planned communities in Western Australia. The portfolio undertakes land asset management, cultural heritage conservation and management, Crown land and Native Title administration, land and location information and records administration, valuations, statewide strategic planning and regulatory reform.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Planning, Lands and Heritage		
– Total Cost of Services.....	338,650	374,358
– Asset Investment Program	39,888	10,888
Western Australian Planning Commission		
– Total Cost of Services.....	66,861	72,697
– Asset Investment Program	105,909	48,251
Western Australian Land Information Authority		
– Total Cost of Services.....	137,606	164,887
– Asset Investment Program	4,987	11,062
DevelopmentWA		
– Asset Investment Program	510,663	980,705
Heritage Council of Western Australia		
– Total Cost of Services.....	6,977	7,154
National Trust of Australia (WA)		
– Total Cost of Services.....	10,212	8,921
– Asset Investment Program	4,803	4,988

Ministerial Responsibilities

Minister	Agency	Services
Minister for Planning and Lands; Housing and Works; Health Infrastructure	Planning, Lands and Heritage	1. Planning Services 2. Land Administration Services 3. Historical Heritage Services 4. Aboriginal Heritage Management
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women		
Minister for Aboriginal Affairs; Water; Climate Resilience; South West		
Minister for Planning and Lands; Housing and Works; Health Infrastructure	Western Australian Planning Commission	1. Statutory Planning 2. Strategic Planning and Policy Development 3. Strategic Reservation and Acquisition of Land
	Western Australian Land Information Authority	1. Land Titling 2. Valuations 3. Land Information and Services 4. Access to Location Information
	DevelopmentWA	n.a.
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women	Heritage Council of Western Australia	1. Cultural Heritage Conservation Services
	National Trust of Australia (WA)	1. Conservation and Management of Built Heritage 2. Heritage Services to the Community

Division 44 Planning, Lands and Heritage

Part 11 Planning and Land Use

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 90 Net amount appropriated to deliver services	149,090	207,494	219,088	237,121	213,430	166,662	185,894
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	410	461	461	475	486	498	510
Total appropriations provided to deliver services	149,500	207,955	219,549	237,596	213,916	167,160	186,404
CAPITAL							
Item 156 Capital Appropriation	19,854	7,339	8,344	6,494	2,378	2,389	2,384
TOTAL APPROPRIATIONS	169,354	215,294	227,893	244,090	216,294	169,549	188,788
EXPENSES							
Total Cost of Services	245,994	320,433	338,650	374,358	313,047	264,618	282,819
Net Cost of Services ^(a)	228,979	306,004	311,406	342,327	293,676	246,129	264,211
CASH ASSETS ^(b)	42,498	7,661	39,843	27,271	21,287	15,018	9,937

(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					
Dorrien Gardens Precinct	-	-	10,000	10,000	10,000
Regional Housing Support Fund	-	6,250	6,250	6,250	6,250
Service Delivery Agreement - Treebates and Urban Canopy Program	-	2,500	2,500	2,500	2,500
Small Commitments	-	35	-	-	-
New Initiatives					
Ellenbrook Aquatic Facilities.....	3,000	5,000	2,000	-	-
Establishment of a Lead Negotiator for the State	245	252	258	264	271
Financial Review Consultancy Cost	-	500	-	-	-
Future of Fremantle - Transport Design Study	-	725	-	-	-
High Wycombe Community Hub	15,000	27,000	18,000	-	-
Housing Support Program	-	1,300	2,000	-	-
Perth Convention and Exhibition Centre Precinct.....	19,470	16,100	-	-	-
Remote Aboriginal Housing and Municipal Services	900	7,500	-	-	-
Ongoing Initiatives					
Department Resourcing.....	1,747	3,857	-	-	-
Fremantle Prison	378	2,190	1,000	1,134	1,271
Housing Diversity Pipeline.....	7,353	1,579	-	-	-
Implementation and Administration of the Amended <i>Aboriginal Heritage Act 1972</i>	-	2,246	-	-	-
Northampton Lead Tailings Project	507	-	-	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Other					
Government Office Accommodation.....	4	5	5	6	6
Government Regional Officer Housing.....	14	(16)	(19)	(17)	(20)
Public Sector Wages Policy.....	3,439	4,964	6,441	6,152	6,152
Service Delivery Agreement (Western Australian Planning Commission).....	867	(3,698)	482	482	482
State Fleet Updates.....	34	32	33	32	44

Significant Initiatives

Election Commitments

1. The Government has committed \$30 million to transform Dorrien Gardens and the Western Australian Italian Club.
2. The \$25 million Regional Housing Support Fund aims to accelerate regional housing development by offering grants of up to \$5 million to address feasibility challenges impacting the delivery of housing projects in the regions. Funding is available to local governments and private developers to fast-track new housing projects and increase land availability in regional areas.
3. The Department, along with the Western Australian Planning Commission, will deliver the Treebates and Urban Canopy Program, establishing a \$10 million grants program to support tree planting projects and assist with achieving the target of planting one million trees in metropolitan Perth by 2035, and doubling Perth's urban tree cover by 2040. This program will be delivered in partnership with Water and Environmental Regulation, who is leading the implementation of the \$6.9 million Treebates program.

Land and Housing Supply

4. The Department is leading or supporting several initiatives to boost housing development by releasing State-owned land to the market. These initiatives include the Housing Diversity Pipeline, which is aimed at creating a steady stream of new land and housing supply in collaboration with industry. The Housing Diversity Pipeline supports the Government's \$5.8 billion program to improve accessibility to affordable and social housing, and increase housing supply and housing support in Western Australia.
5. Other key initiatives to increase housing supply include administering the \$80 million Infrastructure Development Fund, supporting delivery of the Commonwealth Government's Housing Support Program and implementing strategic planning and land use initiatives within METRONET precincts.

Major Projects

6. To enable the North Fremantle integrated transport design study, \$725,000 will be spent by the Department in 2025-26. This study will investigate land and infrastructure requirements, staging options and costs to support accessibility and growth in the North Fremantle area which are crucial to the Future of Fremantle Place and Economic Vision. Robust transport planning and design is essential to achieving the sustainable transport mode share target that is required to deliver the Vision.
7. The Department is leading the project definition phase for the redevelopment of the Perth Convention and Exhibition Centre.
8. The Department continues to play a coordination and support role in the delivery of community infrastructure including the Ellenbrook Aquatic Facilities, High Wycombe Community Hub, as well as other Government priority projects.

Protecting and Managing Aboriginal Heritage

9. The Department is leading the delivery of urgent works in remote Aboriginal communities, in partnership with Communities and Main Roads, to address gaps in housing and foundational services on Crown and Aboriginal Lands Trust estate land.

10. Implementation of the amended *Aboriginal Heritage Act 1972* will continue in 2025-26, ensuring that land use proponents and Native Title parties are aware of the changes to the laws and the Aboriginal Cultural Heritage Committee is supported in discharging its functions within prescribed timeframes.

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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	An effective planning system that supports the development of communities in Western Australia.	1. Planning Services
	An effective system for the administration of Crown land and the Aboriginal Lands Trust estate.	2. Land Administration Services
	An effective system for the conservation of cultural heritage places in Western Australia for the benefit of present and future generations.	3. Historical Heritage Services 4. Aboriginal Heritage Management

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. Planning Services.....	132,890	181,090	213,298	225,615	177,032	143,946	164,982
2. Land Administration Services	71,872	87,174	76,890	88,693	73,967	68,152	66,305
3. Historical Heritage Services.....	19,048	14,346	19,838	21,182	22,132	20,027	20,321
4. Aboriginal Heritage Management	22,184	37,823	28,624	38,868	39,916	32,493	31,211
Total Cost of Services.....	245,994	320,433	338,650	374,358	313,047	264,618	282,819

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: An effective planning system that supports the development of communities in Western Australia:					
Percentage of Development Assessment Panel determinations issued within 22 days of Responsible Authority Report being submitted by Responsible Authority ^(b)	80%	n.a.	82%	80%	
Outcome: An effective system for the administration of Crown land and the Aboriginal Lands Trust estate:					
Percentage of land tenure change and interest documents validly lodged with the Western Australian Land Information Authority (Landgate).....	99%	99%	99%	99%	
Outcome: An effective system for the conservation of cultural heritage places in Western Australia for the benefit of present and future generations:					
Percentage of visitors to Fremantle Prison satisfied with services provided by the Department	96%	97%	96%	94%	
Percentage of <i>Aboriginal Heritage Act 1972</i> section 18 notices submitted to the Minister for Aboriginal Affairs within the statutory timeframe ^(c)	n.a.	95%	97%	98%	

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

(b) A detailed reviewed of the Department's Outcomes, Services and Key Performance Information was undertaken in 2024-25. This key effectiveness indicator is new and will be reported from 1 July 2025. The 2023-24 Actual and 2024-25 Estimated Actual have been calculated for comparative purposes.

(c) This key effectiveness indicator took effect from 1 July 2024, as such there is no result for the 2023-24 Actual. In addition, as part of the Department's detailed review of its Outcomes, Services and Key Performance Information the description of this indicator has been amended to provide greater clarity of the measure (however data collection and methodology remains unchanged).

Services and Key Efficiency Indicators

1. Planning Services

By shaping the pattern of development and influencing the location, scale, density, design and mix of land uses, integrated land use systems contribute to the Government Goal of Investing in WA's Future by:

- ensuring flexibility to meet the demands of a changing economy and market environments;
- maximising the utility of existing infrastructure;
- ensuring that sufficient land is available for purchase for both residential, commercial and industrial/employment purposes;
- controlling lot sizes and therefore the cost of infrastructure required to service each lot;
- streamlining land supply and the attendant cost by making accurate, timely decisions on redevelopment and subdivision proposals; and
- providing resources to the Western Australian Planning Commission to enable:
 - other acquisition and management of properties reserved under Perth's Metropolitan Region Scheme for important urban roads, controlled access highways, parks and recreational reserves, special uses and major land redevelopment projects; and
 - other special planning projects undertaken within the Perth metropolitan area.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	132,890	181,090	213,298	225,615	1
Less Income	2,264	3,971	15,987	19,844	2
Net Cost of Service	130,626	177,119	197,311	205,771	
Employees (Full-Time Equivalents)	564	578	572	564	
Efficiency Indicator					
Average cost of managing Development Assessment Panel applications ^(a)	\$10,679.10	n.a.	\$14,549.87	\$14,804.50	3

(a) A detailed review of the Department's Outcomes, Services and Key Performance Information was undertaken in 2024-25. This key efficiency indicator is new and will be reported from 1 July 2025. The 2023-24 Actual and 2024-25 Estimated Actual have been calculated for comparative purposes.

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to additional expenditure in 2024-25 on the Housing Diversity Pipeline, Ellenbrook Aquatic Facilities and High Wycombe Community Hub programs.

The increase between 2024-25 Estimated Actual and the 2025-26 Budget Target is mainly due to deferral of expenditure associated with the Infrastructure Development Fund, Perth Convention and Exhibition Centre and Unified Natural Hazard Risk Mitigation Exploratory Decision. This increase is partially offset by the reallocation to Historical Heritage Services as result of updated methodology for corporate overhead cost allocation.

2. The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is mainly due to Ellenbrook Aquatic Facilities funding transferring from Creative Industries, Tourism and Sport, and Commonwealth Government funding for the High Wycombe Community Hub.
3. Relative to the 2023-24 Actual the average cost has increased in the 2024-25 Estimated Actual and 2025-26 Budget as the number of Development Assessment Panel members has increased to achieve planning reforms.

2. Land Administration Services

Land Administration Services contributes to the Government Goal of Investing in WA's Future by:

- administering Crown land to ensure that land is being utilised to its full value and potential;
- unlocking the land potential for the State;
- delivering primary land tenure for strategic infrastructure projects;
- ensuring that, in the case of land subject to Native Title rights and interests, security of land tenure is provided by engaging with Native Title appropriately depending on the use and type of tenure proposed;
- administering the Government's Land Asset Sales Program, whereby surplus or underutilised Crown land assets are identified and prepared for sale. Sale of land enables the assets to be used for a higher and/or better use in a way that unlocks the full potential of the assets for the benefit of Western Australia; and
- supporting the Aboriginal Lands Trust, Aboriginal people, the Minister for Aboriginal Affairs, Government and key stakeholders in relation to the management of the Aboriginal Lands Trust estate by:
 - processing of land access approvals;
 - assisting with operational management and development of land;
 - management of strategic initiatives in accordance with the Aboriginal Lands Trust Strategic Plan; and
 - facilitation of the transfer of land to Aboriginal people.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 71,872	\$'000 87,174	\$'000 76,890	\$'000 88,693	1
Less Income	7,753	4,653	4,604	4,605	
Net Cost of Service	64,119	82,521	72,286	84,088	
Employees (Full-Time Equivalents)	304	282	306	296	
Efficiency Indicator					
Average cost per hectare to administer Crown land and Aboriginal Lands Estate Trust ^(a)	\$0.28	n.a.	\$0.29	\$0.33	2

(a) The average cost is now reported per hectare instead of per square kilometre to provide greater granularity. The 2023-24 Actual and 2024-25 Estimated Actual have been calculated for comparative purposes.

Explanation of Significant Movements

(Notes)

1. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual is due to deferral of expenditure associated with the Bidyadanga Land Activation Project, Tjiwarl Palyakuwa and Yamatji Nation Indigenous Land Use Agreements and Remote Aboriginal Housing and Municipal Services program from 2024-25 to 2025-26. This also explains the increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target.
2. The average cost is expected to increase from the 2024-25 Estimated Actual to the 2025-26 Budget in line with the increased expenditure levels referred to in Note 1.

3. Historical Heritage Services

The Department manages historical heritage conservation on behalf of the Minister for Heritage and the Heritage Council of Western Australia. This service includes the assessment of places and precincts, registration of heritage places, development and planning referrals, Heritage Agreements, conservation and protection orders, heritage grants and awards. This service aims to:

- conserve and interpret the applicable world, national, State and local heritage values of places under management (including Fremantle Prison);
- promote a sustainable future for places under management through an integrated development framework, compatible uses and delivery of visitor standards consistent with being Western Australia's premier heritage sites; and
- promote heritage success stories and engagement with the State's heritage through media, publications, tourism and interpretation.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	19,048	14,346	19,838	21,182	1
Less Income	4,828	4,100	4,993	5,486	
Net Cost of Service	14,220	10,246	14,845	15,696	
Employees (Full-Time Equivalents)	87	63	93	95	2
Efficiency Indicators					
Average cost of historical heritage services ^(a)	\$6,958.37	n.a.	\$4,993.48	\$4,787.54	3
Average cost per visitor to Fremantle Prison	\$47.45	\$38.44	\$63.24	\$66.33	4

(a) The calculation methodology for this indicator is changing from 1 July 2025, following a detailed reviewed of the Department's Outcomes, Services and Key Performance Information in 2024-25. The 2023-24 Actual and 2024-25 Estimated Actual have been calculated for comparative purposes.

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target is due to the reallocation of corporate overhead cost from the Planning Services (as a result of an update to the Department's corporate overheads methodology).
2. After the 2024-25 Budget was published it was identified that the full-time equivalents in the 2024-25 Budget were understated due to incorrect assumptions being utilised. These assumptions have been reviewed and revised for the 2024-25 Estimated Actual and the 2025-26 Budget Target. The 2023-24 Actual has also been adjusted accordingly.
3. The average cost has decreased from the 2023-24 Actual to the 2024-25 Estimated Actual mainly due to a larger number of development and planning referrals.
4. The average cost has increased from the 2023-24 Actual to the 2024-25 Estimated Actual in line with increased operational expenditure associated with the maintenance of the heritage building.

4. Aboriginal Heritage Management

Contributing to the Government Goal of Investing in WA's Future, the Aboriginal Heritage Management includes:

- supporting the Aboriginal Cultural Heritage Committee;
- advice on matters relating to Aboriginal heritage;
- processing of statutory approvals and administration of heritage sites register; and
- conducting site assessments, repatriations, site audits and advice.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	22,184	37,823	28,624	38,868	1
Less Income	2,170	1,705	1,660	2,096	2
Net Cost of Service	20,014	36,118	26,964	36,772	
Employees (Full-Time Equivalents)	80	93	85	100	3
Efficiency Indicators					
Average cost of Aboriginal heritage management services	\$3,303.84	\$6,311.80	\$5,254.53	\$6,531.23	4

Explanation of Significant Movements

(Notes)

1. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to the delay in the Native Title Capacity Building Program grant payments.

The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target is due to the revised timing of Native Title Capacity Building Program grant payments and recruitment of employees for the management of the amended *Aboriginal Heritage Act 1972*

2. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target is mainly due to a forecast increase in the number of applications related to the amended *Aboriginal Heritage Act 1972* (with the number of applications in 2024-25 expected to be largely in line with the number received in 2023-24).
3. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target is in line with the increased staffing expenditure referenced in Note 1.
4. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to a reduction in the estimated number of requests for Aboriginal Heritage advice.

The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target is mainly due to an increase in full-time equivalents referenced in Note 1.

Asset Investment Program

1. The Department's Asset Investment Program for 2025-26 totals \$10.9 million and is comprised primarily of accommodation, asset replacement, ICT projects and heritage conservation works.
2. The Asset Investment Program will fund a range of process improvements and works, including:
 - 2.1. conservation and restoration works at Fremantle Prison to ensure it continues to function as a renowned State-owned World Heritage-listed asset;
 - 2.2. the ICT asset replacement program, which will continue to ensure that back office corporate systems are supported. As part of aligning with the Government's ICT strategy the Department is moving away from owning ICT infrastructure and towards adopting cloud-based services, shifting the requirement for capital funding towards operating expenditure; and
 - 2.3. rebuilding and refurbishing dwellings damaged by flooding across the Kimberley due to Ex-Tropical Cyclone Ellie.

	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							
Accommodation Refurbishment and Sustainability Initiatives	7,938	6,342	1,364	399	399	399	399
Fremantle Prison Restoration	8,922	7,293	4,182	1,629	-	-	-
ICT Projects							
Asset Replacement	24,358	21,558	1,250	700	700	700	700
ICT Infrastructure	30,257	27,333	1,657	731	731	731	731
Kimberley Recovery Housing and Community Roads Package	17,755	12,826	12,826	4,929	-	-	-
COMPLETED WORKS							
Fremantle Prison Asbestos Remediation	267	267	7	-	-	-	-
ICT Projects							
ACHKnowledge Phase 2	8,400	8,400	5,080	-	-	-	-
Planning Online Program	16,979	16,979	5,854	-	-	-	-
Mandurah Seawall Remediation	968	968	968	-	-	-	-
Mira Mar Landslide	9,900	9,900	6,700	-	-	-	-
NEW WORKS							
Fremantle Prison Restoration - Stage 2	2,500	-	-	2,500	-	-	-
Total Cost of Asset Investment Program	128,244	111,866	39,888	10,888	1,830	1,830	1,830
FUNDED BY							
Capital Appropriation			7,794	5,959	1,830	1,830	1,830
Internal Funds and Balances			18,475	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund			793	-	-	-	-
Other ^(a)			12,826	4,929	-	-	-
Total Funding			39,888	10,888	1,830	1,830	1,830

(a) Disaster Recovery Funding Arrangements Western Australia.

Financial Statements

Income Statement

Expenses

1. The \$92.7 million increase in the Total Cost of Services from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to grant payments associated with the Infrastructure Development Fund, Native Title Capacity Building and High Wycombe Community Hub, an increase in employee benefits (driven by wage growth in line with the public sector wages policy), as well as Perth Convention and Exhibition Centre Precinct planning expenditure.
2. The \$35.7 million increase in Total Cost of Services from the 2024-25 Estimated Actual to the 2025-26 Budget Year is mainly due to expenditure related to the Infrastructure Development Fund, Perth Convention and Exhibition Centre Precinct planning, High Wycombe Community Hub, and Remote Aboriginal Housing and Municipal Services.
3. The \$61.3 million decrease in Total Cost of Services from the 2025-26 Budget Year to the 2026-27 Outyear is mainly due to the reduction in Infrastructure Development Fund and High Wycombe Community Hub grant payments in 2026-27, estimated completion of the Perth Convention and Exhibition Centre Precinct planning, and Remote Aboriginal Housing and Municipal Services program in 2025-26.

Income

4. The increase in grants and subsidies in the 2024-25 Estimated Actual, 2025-26 Budget Year and the 2026-27 Outyear is due to Commonwealth Government funding for the High Wycombe Community Hub project.
5. The \$44.6 million decrease in total income from Government from the 2025-26 Budget Year to the 2026-27 Outyear is mainly due to movements in service appropriations and other revenue for various initiatives outlined in Note 3 above.

Statement of Financial Position

6. The \$35.7 million increase in cash assets from the 2024-25 Budget Year to the 2024-25 Estimated Actual is due to the deferral of recurrent expenditure (for which appropriation was drawn and not spent). This is due to delays in negotiations with relevant stakeholders, the strong employment market and reduced availability of professional and consulting services, leading to deferment of procurement activities.
7. The \$4.1 million increase in intangibles from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to the deferral of major capital projects as a result of market availability of specialists and project rescoping.
8. The \$5.8 million increase in total liabilities from the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to the increase in leave provisions.

Statement of Cashflows

9. The \$73.7 million increase in net cash provided by Government from the 2023-24 Actual to the 2024-25 Estimated Actual is largely due to the recashflow of Infrastructure Development Fund, Native Title Capacity Building grant program and Kimberley flood recovery.
10. The \$36.8 million decrease in net cash from operating activities from the 2024-25 Estimated Actual to the 2025-26 Budget Year is mainly due to increased operating payments in grants and subsidies and supplies and services relating to the various initiatives outline in note 2 above.

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)	133,436	135,144	141,963	141,913	142,392	136,035	138,546
Grants and subsidies ^(c)	17,939	70,183	67,283	99,310	71,254	44,517	59,591
Supplies and services	57,658	71,558	85,757	92,751	63,044	49,252	49,222
Accommodation	10,461	10,532	10,536	10,537	10,537	10,541	10,541
Depreciation and amortisation	7,540	8,488	8,530	10,577	12,010	12,013	12,013
Finance and interest costs	67	69	80	76	70	63	69
Other expenses	18,893	24,459	24,501	19,194	13,740	12,197	12,837
TOTAL COST OF SERVICES	245,994	320,433	338,650	374,358	313,047	264,618	282,819
Income							
Sale of goods and services	4,250	3,591	4,268	4,760	4,890	5,024	5,161
Regulatory fees and fines	7,400	6,119	5,820	5,112	8,314	8,291	8,265
Grants and subsidies	821	756	12,756	17,756	1,756	756	756
Other revenue	4,544	3,963	4,400	4,403	4,411	4,418	4,426
Total Income	17,015	14,429	27,244	32,031	19,371	18,489	18,608
NET COST OF SERVICES	228,979	306,004	311,406	342,327	293,676	246,129	264,211
INCOME FROM GOVERNMENT							
Service appropriations	149,500	207,955	219,549	237,596	213,916	167,160	186,404
Resources received free of charge	9,352	11,245	11,245	11,245	11,245	11,245	11,245
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	5,818	5,930	6,830	13,322	5,822	5,822	5,822
Other revenues	54,106	77,890	84,660	68,398	54,932	55,019	55,045
TOTAL INCOME FROM GOVERNMENT	218,776	303,020	322,284	330,561	285,915	239,246	258,516
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(10,203)	(2,984)	10,878	(11,766)	(7,761)	(6,883)	(5,695)

(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 1,035, 1,056 and 1,055 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							
Dorrien Gardens Precinct	-	-	-	-	10,000	10,000	10,000
Regional Housing Support Fund	-	-	-	6,250	6,250	6,250	6,250
Small Commitments	-	-	-	35	-	-	-
Treebates and Urban Canopy Program	-	-	-	2,500	2,500	2,500	2,500
Other Grants and Subsidies							
Aboriginal Heritage Grants	1,015	250	1,000	1,250	1,250	1,250	1,250
Aboriginal Lands Trust Estate Divestment Program	-	2,348	2,348	2,448	2,808	2,698	-
Aboriginal Lands Trust Estate Management.....	2,064	2,064	2,064	2,064	2,064	2,064	2,064
Bushfire Risk Management Planning	3,710	3,750	3,750	3,750	3,750	3,750	3,750
Coastal Erosion Hotspots (CoastWA)	2,738	2,005	2,005	1,605	-	-	-
Coastal Zone Management	63	706	706	706	706	706	706
Cossack Townsite	6	120	120	120	120	120	120
Cultural and Heritage Assets Program - Cyclone Seroja	51	-	-	-	-	-	-
Ellenbrook Aquatic Facilities.....	-	-	3,000	5,000	2,000	-	-
Fire Risk Management Contribution	500	450	500	500	500	500	500
High Wycombe Community Hub	-	-	15,000	27,000	18,000	-	-
Housing Diversity Pipeline Business Cases	-	-	4,200	-	-	-	-
Infrastructure Development Fund	2,878	45,000	20,040	31,000	7,316	-	18,960
Local Government Heritage Consultancy Grants....	100	120	120	120	120	120	120
Management of Araluen Botanic Park	1,050	1,000	1,050	1,050	1,050	1,050	1,050
Native Title Capacity Building Program	2,841	11,070	9,180	11,820	11,820	12,521	11,341
Other ^(a)	923	1,000	1,000	1,000	1,000	988	980
Precinct Infrastructure Fund - High Wycombe Station and Redcliffe Station	-	300	300	-	-	-	-
Remote Aboriginal Housing and Municipal Services Funding	-	-	900	1,092	-	-	-
TOTAL	17,939	70,183	67,283	99,310	71,254	44,517	59,591

(a) Mainly reflects land transfer assistance payments, sponsorship payments and other minor grants.

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.....	41,841	3,456	39,186	26,614	20,630	14,361	9,280
Restricted cash.....	657	1,347	657	657	657	657	657
Receivables.....	7,160	7,755	7,160	7,160	7,160	7,160	7,160
Other.....	4,961	3,714	4,961	4,961	4,961	4,961	4,961
Total current assets.....	54,619	16,272	51,964	39,392	33,408	27,139	22,058
NON-CURRENT ASSETS							
Holding Account receivables.....	57,593	66,561	66,603	77,660	90,150	102,643	115,136
Property, plant and equipment.....	293,922	330,893	313,703	320,032	322,073	313,942	306,310
Receivables.....	3,166	-	3,166	3,166	3,166	3,166	3,166
Intangibles.....	16,727	14,208	20,796	15,261	3,526	1,925	-
Restricted cash ^(b)	-	2,858	-	-	-	-	-
Total non-current assets.....	371,408	414,520	404,268	416,119	418,915	421,676	424,612
TOTAL ASSETS.....	426,027	430,792	456,232	455,511	452,323	448,815	446,670
CURRENT LIABILITIES							
Employee provisions.....	32,625	27,228	33,708	34,791	35,874	36,957	38,040
Payables.....	828	3,364	828	828	828	828	828
Borrowings and leases.....	452	443	422	452	434	466	383
Other.....	10,318	7,450	10,329	10,340	10,351	10,362	10,373
Total current liabilities.....	44,223	38,485	45,287	46,411	47,487	48,613	49,624
NON-CURRENT LIABILITIES							
Employee provisions.....	3,597	4,869	3,597	3,597	3,597	3,597	3,597
Borrowings and leases.....	803	397	673	591	547	408	562
Total non-current liabilities.....	4,400	5,266	4,270	4,188	4,144	4,005	4,159
TOTAL LIABILITIES.....	48,623	43,751	49,557	50,599	51,631	52,618	53,783
EQUITY							
Contributed equity.....	289,709	302,970	308,100	318,103	321,644	324,033	326,417
Accumulated surplus/(deficit).....	(61,767)	(66,566)	(50,889)	(62,655)	(70,416)	(77,299)	(82,994)
Reserves.....	149,462	150,637	149,464	149,464	149,464	149,463	149,464
Total equity.....	377,404	387,041	406,675	404,912	400,692	396,197	392,887
TOTAL LIABILITIES AND EQUITY.....	426,027	430,792	456,232	455,511	452,323	448,815	446,670

(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	143,646	198,987	210,539	226,539	201,426	154,667	173,911
Capital appropriation.....	19,854	7,339	8,344	6,494	2,378	2,389	2,384
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	2,518	1,627	1,627	998	832	-	-
Digital Capability Fund	9,604	1,254	1,254	331	331	-	-
Royalties for Regions Fund							
Regional Community Services Fund	5,818	5,930	6,830	13,322	5,822	5,822	5,822
Social Housing Investment Fund	5,500	1,966	7,166	2,180	-	-	-
Other.....	54,738	77,890	79,660	68,398	54,932	55,019	55,045
Net cash provided by Government	241,678	294,993	315,420	318,262	265,721	217,897	237,162
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(130,228)	(134,116)	(140,935)	(140,885)	(141,364)	(135,007)	(137,518)
Grants and subsidies	(18,188)	(70,183)	(67,283)	(99,310)	(71,254)	(44,517)	(59,591)
Supplies and services	(46,914)	(60,893)	(75,092)	(82,086)	(52,379)	(38,587)	(38,557)
Accommodation	(9,952)	(9,935)	(9,939)	(9,940)	(9,940)	(9,944)	(9,944)
GST payments	(10,612)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)
Finance and interest costs	(67)	(69)	(80)	(76)	(70)	(63)	(69)
Other payments	(14,148)	(16,511)	(16,553)	(19,146)	(13,692)	(12,149)	(12,789)
Receipts ^(b)							
Regulatory fees and fines	7,397	6,119	5,820	5,112	8,314	8,291	8,265
Grants and subsidies	821	756	12,756	17,756	1,756	756	756
Sale of goods and services	4,246	4,444	5,121	5,613	5,743	5,877	6,014
GST receipts	9,561	6,233	6,233	6,233	6,233	6,233	6,233
Other receipts	5,194	3,118	3,555	3,558	3,566	3,573	3,581
Net cash from operating activities	(202,890)	(277,277)	(282,637)	(319,411)	(269,327)	(221,777)	(239,859)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(18,592)	(31,853)	(39,888)	(10,888)	(1,830)	(1,830)	(1,830)
Net cash from investing activities	(18,592)	(31,853)	(39,888)	(10,888)	(1,830)	(1,830)	(1,830)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(491)	(513)	(550)	(535)	(548)	(559)	(554)
Other payments	(308)	-	-	-	-	-	-
Net cash from financing activities	(799)	(513)	(550)	(535)	(548)	(559)	(554)
NET INCREASE/(DECREASE) IN CASH HELD.....	19,397	(14,650)	(7,655)	(12,572)	(5,984)	(6,269)	(5,081)
Cash assets at the beginning of the reporting period	25,959	22,311	42,498	39,843	27,271	21,287	15,018
Net cash transferred to/from other agencies	(2,858)	-	5,000	-	-	-	-
Cash assets at the end of the reporting period	42,498	7,661	39,843	27,271	21,287	15,018	9,937

(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							
Aboriginal Heritage Act 1972 Fees	2,128	1,582	1,580	2,015	2,053	2,054	2,054
Development Assessment Panel Fees	1,847	3,077	3,078	1,935	5,099	5,075	5,049
Regulatory Fees and Fines.....	3,423	1,460	1,162	1,162	1,162	1,162	1,162
Grants and Subsidies							
Grants and Subsidies	6,286	21,079	34,221	25,156	1,756	756	756
Sale of Goods and Services							
Sale of Goods and Services	4,246	4,744	5,421	5,913	6,043	6,177	6,314
Service Delivery Agreement							
Receipts from Service Delivery Agreement ...	46,701	55,101	56,138	55,698	54,632	54,719	54,745
GST Receipts							
GST Receipts	9,561	6,233	6,233	6,233	6,233	6,233	6,233
Other Receipts							
Other Receipts	4,035	2,501	2,080	326	334	341	349
Pastoral Leases	3,730	2,783	3,232	3,232	3,232	3,232	3,232
TOTAL	81,957	98,560	113,145	101,670	80,544	79,749	79,894

(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							
Net Assets Transferred In	56,247	-	-	-	-	-	-
Other Revenue	5,114	1,569	1,569	1,569	1,569	1,569	1,569
Rent Revenue	24,472	18,609	18,609	18,609	18,609	18,609	18,609
Sale of Land	19,347	15,000	15,000	15,000	15,000	15,000	15,000
TOTAL ADMINISTERED INCOME	105,180	35,178	35,178	35,178	35,178	35,178	35,178
EXPENSES							
Other							
Employee Expenses	843	965	1,050	1,078	1,087	1,087	1,087
Net Assets Transferred Out	31,114	-	-	-	-	-	-
Other Expenses	47,943	4,356	4,271	4,243	4,234	4,234	4,234
Payments to Consolidated Account	42,663	31,737	31,737	31,737	31,737	31,737	31,737
Revaluation Decrement	189,322	-	-	-	-	-	-
TOTAL ADMINISTERED EXPENSES	311,885	37,058	37,058	37,058	37,058	37,058	37,058

Agency Special Purpose Account Details

DAMPIER TO BUNBURY NATURAL GAS PIPELINE CORRIDOR SPECIAL PURPOSE ACCOUNT

Account Purpose: The Dampier to Bunbury Natural Gas Pipeline Corridor Special Purpose Account provides funds for the widening of the original corridor through the purchase of land and easement over land.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	24,214	22,016	28,243	26,045
Receipts:				
Other	5,340	1,556	1,556	1,556
	29,554	23,572	29,799	27,601
Payments	1,311	3,754	3,754	3,754
CLOSING BALANCE.....	28,243	19,818	26,045	23,847

Division 45 Western Australian Planning Commission

Part 11 Planning and Land Use

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 91 Net amount appropriated to deliver services	10,781	10,222	10,222	10,632	8,650	8,708	8,766
Amount Authorised by Other Statutes - Metropolitan Region Improvement Tax Act 1959	95,825	101,036	101,992	110,993	114,580	118,361	122,267
Total appropriations provided to deliver services	106,606	111,258	112,214	121,625	123,230	127,069	131,033
CAPITAL							
Item 157 Capital Appropriation	5,400	5,400	5,400	5,400	5,400	5,400	5,400
TOTAL APPROPRIATIONS	112,006	116,658	117,614	127,025	128,630	132,469	136,433
EXPENSES							
Total Cost of Services	93,630	64,657	66,861	72,697	63,431	63,518	63,602
Net Cost of Services ^(a)	(274,689)	39,482	39,627	44,674	34,081	33,904	33,716
CASH ASSETS ^(b)	491,408	482,383	489,686	567,236	645,734	730,848	818,114

(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 Commitment					
Treebates and Urban Canopy Program ^(a)	-	2,500	2,500	2,500	2,500
Other					
2025-26 Tariffs, Fees and Charges ^(a)	-	(110)	983	1,007	1,033
Commission and Committee Member Remuneration ^(a)	167	169	169	169	169
Public Art Fund ^(b)	152	-	-	-	-
State Design Review Panel Remuneration ^(a)	-	313	313	313	313
Transport Route Planning ^(a)	700	-	-	-	-

(a) Paid to Planning, Lands and Heritage under a Service Delivery Agreement.

(b) Paid to DevelopmentWA.

Significant Initiatives

Election Commitment

1. The Commission, with the support of Planning, Lands and Heritage, will deliver the Treebates and Urban Canopy Program. The Commission will spend \$10 million to establish a grants program to support tree planting projects and to assist the target of planting one million trees in metropolitan Perth by 2035, and doubling Perth's urban tree cover by 2040. This program will be delivered in partnership with Water and Environmental Regulation, who is leading the implementation of the \$6.9 million Treebates 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 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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	A planning system with aligned policies and plans which enable land use planning and investment decisions for the long-term benefit of the Western Australia.	<ol style="list-style-type: none"> 1. Statutory Planning 2. Strategic Planning and Policy Development 3. Strategic Reservation and Acquisition of Land

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. Statutory Planning	16,160	19,207	19,414	19,031	20,124	20,148	20,174
2. Strategic Planning and Policy Development...	11,817	13,261	14,187	12,233	10,014	10,014	10,014
3. Strategic Reservation and Acquisition of Land	65,653	32,189	33,260	41,433	33,293	33,356	33,414
Total Cost of Services.....	93,630	64,657	66,861	72,697	63,431	63,518	63,602

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: A planning system with aligned policies and plans which enable land use planning and investment decisions for the long-term benefit of the Western Australia:					
Proportion of schemes gazetted or reviewed within the last 10 years or under review ^(b)	80%	n.a.	82.1%	82%	
Proportion of policy and strategic planning documents that have been written or revised within the last 10 years, or under review ^(b)	82%	n.a.	84%	82%	
Proportion of acquisitions consistent with Strategic Asset Plan ^(b)	100%	n.a.	100%	100%	

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

(b) A detailed review of the Commission's Outcomes, Services and Key Performance Information was undertaken in 2024-25. These Key Effectiveness Indicators are new and will be reported from 1 July 2025. The 2023-24 Actual and 2024-25 Estimated Actual have been calculated for comparative purposes.

Services and Key Efficiency Indicators**1. Statutory Planning**

Utilisation of statutory, consultative, legislative, regulatory reform and coordination processes that facilitate the implementation of creative and innovative strategic regional and local plans and policies.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	16,160	19,207	19,414	19,031	1
Less Income	12,392	14,689	14,841	15,401	2
Net Cost of Service	3,768	4,518	4,573	3,630	
Efficiency Indicator					
Average cost per statutory planning application (including planning instruments submitted for approval, and appeals) ^(a)	\$5,489	n.a.	\$5,345	\$5,641	

(a) A detailed review of the Commission's Outcomes, Services and Key Performance Information was undertaken in 2024-25. This key efficiency indicator is new and will be reported from 1 July 2025. The 2023-24 Actual and 2024-25 Estimated Actual have been calculated for comparative purposes.

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual relates to increases in Service Delivery Agreement payments to Planning, Lands and Heritage. Planning, Lands and Heritage incurs all costs related to the statutory planning application approval process, which is partially funded by fee revenue received by the Commission.
2. The increase in income from the 2023-24 Actual to the 2024-25 Estimated Actual reflects an anticipated higher collection of statutory planning application fees on the back of a strong property market.

2. Strategic Planning and Policy Development

The development and advancement of planning strategies, policies and information systems that guide the State's long-term urban settlement, industrial and economic development, and the management of the environment, in ways that reflect the aspirations of the Western Australian community for a high quality of life.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	11,817	13,261	14,187	12,233	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	11,817	13,261	14,187	12,233	
Efficiency Indicator					
Cost per capita to deliver strategic State planning services ^(a)	\$8.60	n.a.	\$20.78	\$15.23	2

(a) A detailed review of the Commission's Outcomes, Services and Key Performance Information was undertaken in 2024-25. This key efficiency indicator is new and will be reported from 1 July 2025. The 2023-24 Actual and 2024-25 Estimated Actual have been calculated for comparative purposes.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2025-26 Budget Target from the 2024-25 Estimated Actual is mainly due to the Perth and Peel Urban Greening Strategy coming to an end.
2. The increase from the 2023-24 Actual to 2024-25 Estimated Actual is mainly due to increased expenditure for strategic projects such as Perth Convention and Exhibition Centre Precinct planning, Perth and Peel Urban Greening Strategy development, METRONET Station Precincts planning and Climate Adaptation Strategy.

3. Strategic Reservation and Acquisition of Land

The acquisition, management and disposal of properties reserved under the Metropolitan, Peel and Greater Bunbury Region Schemes for primary and other regional roads, parks and recreation and regional open space areas, special uses including planning control areas and improvement plans and major land development projects.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	65,653	32,189	33,260	41,433	1
Less Income ^(a)	355,927	10,486	12,393	12,622	2
Net Cost of Service ^(a)	(290,274)	21,703	20,867	28,811	
Efficiency Indicators					
Acquisition of region scheme reserve land (hectares) ^(a)	248.8	n.a.	42	20	3

(a) A detailed review of the Commission's Outcomes, Services and Key Performance Information was undertaken in 2024-25. This key efficiency indicator is new and will be reported from 1 July 2025. The 2023-24 Actual and 2024-25 Estimated Actual have been calculated for comparative purposes.

Explanation of Significant Movements

(Notes)

1. The 2023-24 Actual is significantly higher than the 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target, due to impairment losses on land owned of \$27.3 million in 2023-24. The impairment losses are attributed to changes in land use, with Commission-held land changed to more restrictive purposes, such as parks and recreation, roads, railways and public purposes. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target is mainly due to an increase in compensation payments related to land acquisitions.
2. The 2023-24 Actual is significantly higher than the 2024-25 Budget, 2024-25 Estimated Actual and the 2025-26 Budget Target, due to a revaluation increment on land owned of \$343.7 million in 2023-24. The revaluation increment is based on the review of asset classifications conducted by the Valuer General's Office. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to higher rental revenue on the back of the strong property market.
3. The 2023-24 Actual is significantly higher than the 2024-25 Estimated Actual and the 2025-26 Budget Target as a result of significant acquisitions in 2023-24 related to the Bush Forever program. The decrease from the 2024-25 Estimated Actual to the 2025-26 Budget Target is due to additional properties being acquired from landowners claiming hardship from new planning control areas in 2024-25.

Asset Investment Program

- The Commission's Asset Investment Program totals \$48.3 million in 2025-26 and includes the acquisition of land reserved under the Metropolitan, Peel and Greater Bunbury Region Schemes and development of facilities on reserved land, along with land acquisitions for transport 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							
Buildings/Infrastructure	25,349	20,149	2,178	1,300	1,300	1,300	1,300
Other Minor Equipment	3,945	3,341	151	151	151	151	151
COMPLETED WORKS							
Acquisition of Land - 2024-25 Program	93,190	93,190	93,190	-	-	-	-
Ascot Kilns Preservation Works	9,601	9,601	220	-	-	-	-
Regional Land Acquisitions - 2024-25 Program	10,170	10,170	10,170	-	-	-	-
NEW WORKS							
Acquisition of Land							
2025-26 Program	40,400	-	-	40,400	-	-	-
2026-27 Program	40,400	-	-	-	40,400	-	-
2027-28 Program	40,400	-	-	-	-	40,400	-
2028-29 Program	40,400	-	-	-	-	-	40,400
Regional Land Acquisitions							
2025-26 Program	6,400	-	-	6,400	-	-	-
2026-27 Program	5,400	-	-	-	5,400	-	-
2027-28 Program	5,400	-	-	-	-	5,400	-
2028-29 Program	7,400	-	-	-	-	-	7,400
Total Cost of Asset Investment Program	328,455	136,451	105,909	48,251	47,251	47,251	49,251
FUNDED BY							
Asset Sales			5,000	20,250	5,000	5,000	5,000
Capital Appropriation			5,400	5,400	5,400	5,400	5,400
Internal Funds and Balances			95,509	22,601	36,851	36,851	38,851
Total Funding			105,909	48,251	47,251	47,251	49,251

Financial Statements

Income Statement

Expenses

- The \$26.8 million decrease in Total Cost of Services from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to impairment losses attributed to changes in land use of Commission-held land to more restrictive purposes.
- The \$9.3 million decrease in Total Cost of Services from the 2025-26 Budget Year to the 2026-27 Outyear is mainly due to lower compensation payments related to land acquisitions.

Income

- The substantial decrease in other revenue from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to a significant revaluation increment in 2023-24 as a result of the Valuer General's Office's review of asset classifications.
- Total Income From Government in the 2025-26 Budget Year is higher than the 2024-25 Estimated Actual by \$11.4 million due to higher interest and Metropolitan Region Improvement Tax revenue.

Statement of Financial Position

- The increase in property, plant and equipment from the 2024-25 Budget to the 2024-25 Estimated Actual and over forward estimates is mainly due to land acquisitions to support key Government priorities and transport infrastructure requirements.

6. The \$10 million increase in total current liabilities from the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to provision for compensation claims for land acquired under a Taking Order and properties sales not settled at year end.

Statement of Cashflows

7. The decrease in net cash from operating activities of \$5 million from the 2024-25 Estimated Actual to the 2025-26 Budget Year is mainly due to an increase in compensation payments related to land acquisition.
8. The decrease in net cash from investing activities of \$32 million from the 2024-25 Budget to the 2024-25 Estimated Actual is mainly due to higher land acquisition payments for the METRONET program.
9. The decrease in net cash from investing activities of \$43.1 million from the 2023-24 Actual to the 2024-25 Estimated Actual is mainly due to higher land acquisition payments.
10. The increase in net cash from investing activities of \$72.9 million from the 2024-25 Estimated Actual to the 2025-26 Budget Year is mainly due to lower land acquisition payments in 2025-26 following the completion of land acquisition for the METRONET program and a one-off land sale of \$15.2 million in 2025-26.

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							
Grants and subsidies ^(b)	300	300	300	300	300	300	300
Supplies and services	3,017	563	563	563	563	563	563
Depreciation and amortisation	31,711	3,600	4,600	4,600	4,600	4,600	4,600
Other expenses	58,602	60,194	61,398	67,234	57,968	58,055	58,139
TOTAL COST OF SERVICES	93,630	64,657	66,861	72,697	63,431	63,518	63,602
Income							
Regulatory fees and fines	12,392	14,689	14,689	15,401	16,494	16,518	16,544
Grants and subsidies	2	-	-	-	-	-	-
Other revenue	355,925	10,486	12,545	12,622	12,856	13,096	13,342
Total Income	368,319	25,175	27,234	28,023	29,350	29,614	29,886
NET COST OF SERVICES	(274,689)	39,482	39,627	44,674	34,081	33,904	33,716
INCOME FROM GOVERNMENT							
Service appropriations	106,606	111,258	112,214	121,625	123,230	127,069	131,033
Resources received free of charge	91	450	450	450	450	450	450
Other revenues	20,503	19,000	19,000	21,000	24,000	26,600	26,600
TOTAL INCOME FROM GOVERNMENT	127,200	130,708	131,664	143,075	147,680	154,119	158,083
SURPLUS/(DEFICIENCY) FOR THE PERIOD	401,889	91,226	92,037	98,401	113,599	120,215	124,367

(a) Full audited financial statements are published in the Commission'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 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
Strategic Transport Evaluation Model	300	300	300	300	300	300	300
TOTAL	300	300	300	300	300	300	300

**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	14,056	14,631	14,056	14,056	14,056	14,056	14,056
Restricted cash	477,352	467,752	475,630	553,180	631,678	716,792	804,058
Receivables	9,309	9,795	9,279	9,249	9,219	9,189	9,159
Other	110,933	8,047	110,933	110,933	110,933	110,933	110,933
Assets held for sale	812	791	812	812	812	812	812
Total current assets	612,462	501,016	610,710	688,230	766,698	851,782	939,018
NON-CURRENT ASSETS							
Holding Account receivables	7,779	8,159	8,159	8,539	8,919	9,299	9,679
Property, plant and equipment	949,344	814,272	1,048,503	1,074,754	1,115,255	1,155,756	1,198,257
Intangibles	36,830	36,785	36,480	36,130	35,780	35,430	35,080
Total non-current assets	993,953	859,216	1,093,142	1,119,423	1,159,954	1,200,485	1,243,016
TOTAL ASSETS	1,606,415	1,360,232	1,703,852	1,807,653	1,926,652	2,052,267	2,182,034
CURRENT LIABILITIES							
Payables	1,976	530	1,976	1,976	1,976	1,976	1,976
Other	18,094	9,269	18,094	18,094	18,094	18,094	18,094
Total current liabilities	20,070	9,799	20,070	20,070	20,070	20,070	20,070
EQUITY							
Contributed equity	8,944	14,485	14,344	19,744	25,144	30,544	35,944
Accumulated surplus/(deficit)	1,552,222	1,326,334	1,644,259	1,742,660	1,856,259	1,976,474	2,100,841
Reserves	73,867	58,302	73,867	73,867	73,867	73,867	73,867
Other	(48,688)	(48,688)	(48,688)	(48,688)	(48,688)	(48,688)	(48,688)
Total equity	1,586,345	1,350,433	1,683,782	1,787,583	1,906,582	2,032,197	2,161,964
TOTAL LIABILITIES AND EQUITY	1,606,415	1,360,232	1,703,852	1,807,653	1,926,652	2,052,267	2,182,034

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

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	106,226	110,878	111,834	121,245	122,850	126,689	130,653
Capital appropriation.....	5,400	5,400	5,400	5,400	5,400	5,400	5,400
Other.....	25,828	31,000	19,000	21,000	24,000	26,600	26,600
Net cash provided by Government	137,454	147,278	136,234	147,645	152,250	158,689	162,653
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Grants and subsidies	(300)	(300)	(300)	(300)	(300)	(300)	(300)
Supplies and services	(647)	(113)	(113)	(113)	(113)	(113)	(113)
GST payments	(5,686)	(3,330)	(3,330)	(3,330)	(3,330)	(3,330)	(3,330)
Other payments	(55,156)	(60,164)	(61,368)	(67,204)	(57,938)	(58,025)	(58,109)
Receipts							
Regulatory fees and fines	12,417	14,689	14,689	15,401	16,494	16,518	16,544
Grants and subsidies	2	-	-	-	-	-	-
GST receipts	7,501	3,330	3,330	3,330	3,330	3,330	3,330
Other receipts	18,659	7,986	10,045	10,122	10,356	10,596	10,842
Net cash from operating activities	(23,210)	(37,902)	(37,047)	(42,094)	(31,501)	(31,324)	(31,136)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(58,276)	(73,882)	(105,909)	(48,251)	(47,251)	(47,251)	(49,251)
Proceeds from sale of non-current assets	434	5,000	5,000	20,250	5,000	5,000	5,000
Net cash from investing activities	(57,842)	(68,882)	(100,909)	(28,001)	(42,251)	(42,251)	(44,251)
Cash assets at the beginning of the reporting period	435,006	441,889	491,408	489,686	567,236	645,734	730,848
Cash assets at the end of the reporting period	491,408	482,383	489,686	567,236	645,734	730,848	818,114

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

Agency Special Purpose Account Details

METROPOLITAN REGION IMPROVEMENT ACCOUNT

Account Purpose: This account was established in December 1959 under the *Metropolitan Region Improvement Tax Act 1959* to provide funds for the Commission to manage the Metropolitan Region Scheme.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance	403,067	404,124	452,278	452,651
Receipts:				
Appropriations	95,825	101,036	101,992	110,993
Other	48,107	42,907	32,814	49,618
	546,999	548,067	587,084	613,262
Payments	94,721	94,524	134,433	84,796
CLOSING BALANCE.....	452,278	453,543	452,651	528,466

Division 46 **Western Australian Land Information Authority**

Part 11 **Planning and Land Use**

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 92 Net amount appropriated to deliver services	45,525	48,698	50,237	48,098	51,044	53,269	63,165
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	340	348	348	358	367	377	386
- Transfer of Land Act 1893	-	-	18	-	-	-	-
Total appropriations provided to deliver services	45,865	49,046	50,603	48,456	51,411	53,646	63,551
CAPITAL							
Item 158 Capital Appropriation	845	4,010	441	5,174	4,834	4,729	3,755
TOTAL APPROPRIATIONS	46,710	53,056	51,044	53,630	56,245	58,375	67,306
EXPENSES							
Total Cost of Services	113,673	157,914	137,606	164,887	183,496	178,693	154,715
Net Cost of Services ^(a)	26,253	72,034	47,286	64,381	95,298	86,817	50,423
CASH ASSETS ^(b)	18,447	21,057	27,549	25,474	20,291	25,289	16,930

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Western Australian Land Information Authority's (Landgate) 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 Landgate'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
Compensation Claim	18	-	-	-	-
Government Office Accommodation.....	269	88	213	343	-
Public Sector Wages Policy.....	1,810	2,791	3,541	3,627	3,627
Strategic Development Plan 2025-26 to 2028-29.....	(414)	2,664	6,052	7,140	7,815

Significant Initiatives

1. The Western Australian property market continues the strong performance that it has been experiencing over the past four years. Total document lodgements are expected to again reach close to 400,000 for the 2024-25 financial year. Continued high employment, a low rental vacancy rate and positive net migration to Western Australia contributed to increased Western Australian property market activity. Document registrations will continue to be managed in line with property market demand.
2. Landgate has commenced implementation of the Spatial WA Program which is funded from the Digital Capability Fund. Spatial WA will implement a whole-of-government Advanced Spatial Digital Twin (ASDT) for improved data sharing, collaboration and decision-making across government. The ASDT will comprise of a Spatial Digital Twin, providing a digital, spatially accurate representation of the built and natural environment, and the Next Generation Spatial Cadastre, which will uplift the State's current 2D spatial cadastre.
3. The compensation claim expenditure settled a claim under the *Transfer of Land Act 1893*.
4. The increase in government office accommodation expenditure reflects adjustments to rent and outgoings following Landgate moving into its new premises.
5. The Strategic Development Plan reflects general cost pressures impacting Landgate, including higher costs for ICT contracts and cloud storage services as Landgate restructures its ICT contracts.

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).

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 Landgate'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.	The State's administrative, commercial and social systems are supported by land tenure information, certainty of ownership and other interests in land.	1. Land Titling
	Independent valuations support Governments' collection of rates and taxes, and management of property assets.	2. Valuations
	Land and location information and services to support the management and development of the State.	3. Land Information and Services 4. Access to Location Information

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. Land Titling	29,785	35,426	33,478	34,554	35,608	36,517	38,046
2. Valuations	42,165	50,194	50,766	51,878	53,035	54,704	57,271
3. Land Information and Services	33,267	45,649	40,320	51,518	58,649	60,025	45,805
4. Access to Location Information	8,456	26,645	13,042	26,937	36,204	27,447	13,593
Total Cost of Services	113,673	157,914	137,606	164,887	183,496	178,693	154,715

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: The State's administrative, commercial and social systems are supported by land tenure information, certainty of ownership and other interests in land:					
The land titles register is updated and maintained in a timely and accurate manner:					
Simple and correct documents are registered within two working days of lodgement	89.45%	88%	88%	88%	
The number of adjusted Certificates of Title arising from identified errors as a percentage of the total Certificates of Title on the land titles register	0.11%	≤0.25%	≤0.25%	≤0.25%	
Outcome: Independent valuations support Governments' collection of rates and taxes, and management of property assets:					
International standards for accuracy and uniformity of rating and taxing values are met:					
Benchmark against international standards for accuracy using median ratio test:					
Gross Rental Value	91.78%	>92.5%	>92.5%	>92.5%	
Unimproved Value	91.43%	>92.5%	>92.5%	>92.5%	
Coefficient of Dispersion to check uniformity of values:					
Gross Rental Value	4.34%	<7%	<7%	<7%	
Unimproved Value	7.37%	<15%	<15%	<15%	
Adjustments of rating and taxing values as a result of objections and appeals as a percentage of total values in force	0.008%	<0.1%	<0.1%	<0.1%	
Outcome: Land and location information and services to support the management and development of the State:					
The extent to which the currency and relevance of the land information databases meet the needs of the Western Australian community:					
Completion rate of names and addressing jobs delivered within 10 business days	88.94%	85%	85%	85%	
Completion rate of property boundary related jobs within the agreed benchmarks	99.31%	97.2%	97.2%	95.3%	
Imagery systems availability supporting the State's mapping, monitoring and predicting of bushfires	99.99%	99%	99%	99.5%	
Overall satisfaction with the capture of, discovery of and access to Government location information	88.1%	80%	80%	88%	

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

Services and Key Efficiency Indicators

1. Land Titling

A land titling service that provides land tenure information, certainty of ownership and other interests in land.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	29,785	35,426	33,478	34,554	
Less Income	74,849	73,496	77,129	77,060	
Net Cost of Service	(45,064)	(38,070)	(43,651)	(42,506)	
Employees (Full-Time Equivalents)	135	110	138	143	1
Efficiency Indicator					
Average cost of maintaining land tenure information, certainty of ownership and other interests in land, per Certificate of Title.....	\$19.47	\$22.93	\$21.61	\$21.95	

Explanation of Significant Movements

(Notes)

- The increase from the 2024-25 Budget to the 2024-25 Estimated Actual and 2025-26 Budget Target is largely the result of the realignment of resource requirements (mainly indirect/overhead resources) since the original 2024-25 Budget was set, in line with the new corporate cost model allocations. The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is from additional full-time equivalents (FTE) for ICT services in line with Landgate's new ICT operating model.

2. Valuations

An impartial valuation service.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	42,165	50,194	50,766	51,878	1
Less Income	5,713	6,472	6,663	16,831	
Net Cost of Service	36,452	43,722	44,103	35,047	
Employees (Full-Time Equivalents)	184	191	173	181	2
Efficiency Indicator					
Average cost per valuation	\$17.05	\$20.26	\$20.31	\$20.55	1

Explanation of Significant Movements

(Notes)

- The 2024-25 Estimated Actual and the 2025-26 Budget Target are higher compared to the 2023-24 Actual as a result of software-as-a-service costs related to the implementation of the new Valuation Services system.
- The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual and 2025-26 Budget Target is largely the result of the realignment of resource requirements (mainly indirect/overhead resources) since the original 2024-25 Budget was set, in line with the new corporate cost model allocations.

The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is from additional FTEs for ICT services in line with Landgate's new ICT operating model.

3. Land Information and Services

Capture, maintenance and delivery of land information and services.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	33,267	45,649	40,320	51,518	1
Less Income	5,273	4,188	4,781	4,830	
Net Cost of Service	27,994	41,461	35,539	46,688	
Employees (Full-Time Equivalents)	121	161	147	154	2
Efficiency Indicator					
Average cost of providing land information and services for the State (per square kilometre)	\$13.17	\$18.06	\$15.96	\$20.39	1

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Budget Target when compared to the 2024-25 Estimated Actual and the 2023-24 Actual is a result of costs to deliver the Spatial WA Program.
2. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual and the 2025-26 Budget Target is largely the result of the realignment of resource requirements (mainly indirect/overhead resources) since the original 2024-25 Budget was set, in line with the new corporate cost model allocations.

The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is from additional FTEs for ICT services in line with Landgate's new ICT operating model.

4. Access to Location Information

Access to the State's location information.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	8,456	26,645	13,042	26,937	1
Less Income	1,585	1,724	1,747	1,785	
Net Cost of Service	6,871	24,921	11,295	25,152	
Employees (Full-Time Equivalents)	21	22	26	27	2
Efficiency Indicator					
Average cost per dataset	\$969.10	\$2,967.78	\$1,430.95	\$2,879.73	1

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Budget Target when compared to the 2024-25 Estimated Actual and 2023-24 Actual is a result of costs to deliver the Spatial WA Program.

The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to the retiming of expenditure for the Spatial WA Program over the forward estimates period, in line with the expected project timelines, reflecting a delay in technology platform procurement.

2. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual and the 2025-26 Budget Target is largely the result of the realignment of resource requirements (mainly indirect/overhead resources) since the original 2024-25 Budget was set, in line with the new corporate cost model allocations.

The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is from additional FTEs for ICT services in line with Landgate's new ICT operating model.

Asset Investment Program

1. Landgate's Asset Investment Program for 2025-26 totals \$11.1 million and focuses on progressing key asset investments based on delivering strategic initiatives and continuing to improve service delivery. This includes:
 - 1.1. investing in systems that support improvements in spatial positioning, improving data capture, data sharing and collaboration;
 - 1.2. reviewing, enhancing and developing core systems to improve efficiency and effectiveness of Landgate's existing applications, systems, processes and data capabilities; and
 - 1.3. the ongoing upgrade and replacement of ICT assets based on asset management life cycle and enhanced capabilities offered by new technologies.

	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							
Asset Replacement Project	4,332	328	-	-	-	-	4,004
ICT Asset Replacement Program	6,343	3,958	1,792	885	500	500	500
ICT Enablement Program	1,649	200	200	400	400	400	249
Business Improvement							
Corporate Website Enhancement.....	682	182	182	200	150	150	-
<i>Transfer of Land Act 1893</i> Amendments Implementation	2,409	1,330	468	1,079	-	-	-
Valuation Services Reform Program.....	5,661	5,561	2,251	100	-	-	-
Infrastructure							
Earth Observation Application Improvements.....	919	94	94	635	90	50	50
Shared Location Information Platform Roadmap Implementation	2,060	1,267	-	493	150	150	-
NEW WORKS							
Business Improvement							
Business Improvement Project.....	11,700	-	-	4,700	3,500	3,500	-
Data Strategy Hub	200	-	-	200	-	-	-
Infrastructure							
Innovation	250	-	-	100	50	50	50
Spatial Applications Replacement	17,480	-	-	2,270	5,960	5,960	3,290
Total Cost of Asset Investment Program	53,685	12,920	4,987	11,062	10,800	10,760	8,143
FUNDED BY							
Capital Appropriation.....			441	5,174	4,834	4,729	3,755
Holding Account			4,007	4,774	5,966	6,031	4,388
Internal Funds and Balances.....			539	1,114	-	-	-
Total Funding.....			4,987	11,062	10,800	10,760	8,143

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is forecast to increase significantly from the 2023-24 Actual through to the 2026-27 Outyear. This is mainly due to higher employee benefits expense (resulting from filling positions that were vacant in 2023-24, new positions for ICT services and the impact of the public sector wages policy) as well as costs to deliver the Spatial WA Program and increased ICT contract expenses.

Income

2. Total income is expected to be \$10.2 million higher from the 2024-25 Estimated Actual to the 2025-26 Budget, largely due to the cyclical impact of the Gross Rental Value Metropolitan Triennial Program (Metropolitan Revaluation Program). In accordance with AASB 15: *Revenue from Contracts with Customers* all income for the 2023-24 to 2025-26 Program will be recognised in 2025-26 (the third and final year of the triennium). This results in higher income in the 2025-26 Budget Target when compared to the 2024-25 Estimated Actual and the 2023-24 Actual.
3. The Change in Surplus/(Deficiency) for the period after income tax equivalents reflects an accounting loss over the forward estimates period largely due to a mismatch in the Spatial WA Program, which is funded via equity, while expenditure is accounted for in the Income Statement.

Statement of Financial Position

4. Other current assets in the 2024-25 Estimated Actual are \$16.4 million higher than in the 2024-25 Budget due to more cash being available for investment in held to maturity financial investments as a result of the slower drain on cash than previously forecast from recent high document demand.
5. Property and equipment assets decrease by \$4.7 million from the 2024-25 Budget to the 2024-25 Estimated Actual due to some assets reaching the end of their useful life and being fully depreciated.

Statement of Cashflows

6. Other receipts from operating activities in the 2024-25 Estimated Actual are \$1.3 million higher than the 2024-25 Budget due to more cash available for investment than previously planned, as a result of the buoyant Western Australian property market and lower than previously forecast expenditure in the 2024-25 Estimated Actual.
7. The 2025-26 Budget closing cash balance is \$2.1 million lower than the 2024-25 Estimated Actual due to the investments in held-to-maturity financial assets maturing and being drawn down into the operating bank account to fund operating commitments including higher employee benefits and ICT contract payments.

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)	56,201	64,011	63,429	69,409	71,962	73,727	73,461
Grants and subsidies ^(c)	80	40	80	80	80	80	80
Supplies and services ^(d)	34,171	65,340	45,733	67,947	83,955	76,103	51,529
Accommodation	7,196	6,100	6,369	6,308	6,548	6,836	7,006
Depreciation and amortisation	9,145	12,578	12,583	10,704	10,363	10,101	10,043
Finance and interest costs	16	21	23	22	20	18	15
Other expenses	6,864	9,824	9,389	10,417	10,568	11,828	12,581
TOTAL COST OF SERVICES	113,673	157,914	137,606	164,887	183,496	178,693	154,715
Income							
Sale of goods and services ^(e)	46,353	44,979	48,411	59,254	48,087	52,580	66,298
Other revenue ^(f)	41,067	40,901	41,909	41,252	40,111	39,296	37,994
Total Income	87,420	85,880	90,320	100,506	88,198	91,876	104,292
NET COST OF SERVICES	26,253	72,034	47,286	64,381	95,298	86,817	50,423
INCOME FROM GOVERNMENT							
Service appropriations ^(g)	45,865	49,046	50,603	48,456	51,411	53,646	63,551
Resources received free of charge	318	300	300	300	300	300	300
Other revenues	7,282	8,283	8,561	20,854	6,953	9,006	23,116
TOTAL INCOME FROM GOVERNMENT	53,465	57,629	59,464	69,610	58,664	62,952	86,967
SURPLUS/(DEFICIENCY) FOR THE PERIOD	27,212	(14,405)	12,178	5,229	(36,634)	(23,865)	36,544
Income Tax benefit/(expense)	(10,575)	(10,575)	(10,575)	(10,575)	(10,575)	(10,575)	(10,575)
CHANGE IN SURPLUS/(DEFICIENCY) FOR THE PERIOD AFTER INCOME TAX EQUIVALENTS	16,637	(24,980)	1,603	(5,346)	(47,209)	(34,440)	25,969

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 461, 484 and 505 respectively.

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

(d) Supplies and services expense includes expenditure for the Spatial WA Program, with funding for the Program received via equity from the Digital Capability Fund (not recognised as income in the Income Statement).

(e) The sale of goods and services is net of the service fees paid to Land Services WA under the terms of the Commercialised Services Agreement, which commenced on 22 October 2019.

(f) Other revenue includes the annual amortisation of the service concession liability, which reflects the recognition of the lump sum proceeds received in consideration of the partial commercialisation.

(g) The increase in service appropriations in the 2028-29 outyear reflects additional funding approved as part of the partial commercialisation process to ensure Landgate has sufficient cash to fund its operating commitments.

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			
Land Surveyors Licensing Board ^(a)	80	40	80	80	80	80	80
TOTAL	80	40	80	80	80	80	80

(a) This amount represents a grant paid by Landgate to the Land Surveyor's Licensing Board (the Board). The Board is an affiliated body but is not subject to the operational control of Landgate and reports to Parliament separately.

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.....	16,329	18,912	24,066	22,895	17,586	25,048	16,438
Restricted cash.....	241	135	1,383	241	2,705	241	241
Holding Account receivables.....	7,478	5,966	4,774	5,966	6,031	4,388	5,136
Receivables.....	14,921	14,452	17,584	31,615	15,415	18,529	34,004
Other.....	83,135	43,175	59,532	47,248	47,494	19,609	22,602
Total current assets.....	122,104	82,640	107,339	107,965	89,231	67,815	78,421
NON-CURRENT ASSETS							
Holding Account receivables.....	33,031	29,904	34,567	30,709	26,926	24,777	22,110
Property, plant and equipment.....	6,364	10,368	5,655	4,785	3,819	3,140	6,217
Intangibles ^(b)	25,309	23,362	23,621	24,901	26,366	27,731	22,846
Restricted cash.....	1,877	2,010	2,100	2,338	-	-	251
Other.....	366,645	358,520	358,793	349,748	336,333	325,103	316,221
Total non-current assets.....	433,226	424,164	424,736	412,481	393,444	380,751	367,645
TOTAL ASSETS	555,330	506,804	532,075	520,446	482,675	448,566	446,066
CURRENT LIABILITIES							
Employee provisions.....	11,264	13,619	10,480	10,480	10,480	10,480	10,480
Payables.....	7,804	4,230	10,928	11,067	11,210	11,356	11,506
Lease liabilities.....	75	94	100	100	100	97	92
Other ^(c)	51,033	47,018	48,869	48,965	49,055	49,147	49,242
Total current liabilities.....	70,176	64,961	70,377	70,612	70,845	71,080	71,320
NON-CURRENT LIABILITIES							
Employee provisions.....	5,480	2,773	5,675	5,825	5,954	6,031	6,108
Lease liabilities.....	266	211	239	207	181	120	123
Other ^(c)	1,217,163	1,182,448	1,183,890	1,144,736	1,106,376	1,068,249	1,030,921
Total non-current liabilities.....	1,222,909	1,185,432	1,189,804	1,150,768	1,112,511	1,074,400	1,037,152
TOTAL LIABILITIES	1,293,085	1,250,393	1,260,181	1,221,380	1,183,356	1,145,480	1,108,472
EQUITY							
Contributed equity.....	(1,090,544)	(1,058,191)	(1,082,498)	(1,049,980)	(1,002,518)	(964,311)	(955,772)
Accumulated surplus/(deficit).....	345,205	307,395	346,808	341,462	294,253	259,813	285,782
Reserves.....	7,584	7,207	7,584	7,584	7,584	7,584	7,584
Total equity	(737,755)	(743,589)	(728,106)	(700,934)	(700,681)	(696,914)	(662,406)
TOTAL LIABILITIES AND EQUITY	555,330	506,804	532,075	520,446	482,675	448,566	446,066

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

(b) Intangibles includes service concession assets classified under AASB 1059: *Service Concession Arrangements: Grantors*.

(c) Other current liabilities and other non-current liabilities includes the recognition of a service concession liability in accordance with AASB 1059 on the \$1.4 billion lump sum proceeds received in 2019-20 as consideration of the Landgate Partial Commercialisation arrangement. This service concession liability will be recognised evenly over the 40-year life of the Landgate Partial Commercialisation agreement as a non-cash revenue stream.

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	42,666	46,207	47,764	46,348	49,163	51,407	61,082
Capital appropriation.....	845	4,010	441	5,174	4,834	4,729	3,755
Holding Account drawdowns	3,244	7,478	4,007	4,774	5,966	6,031	4,388
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	3,376	28,347	7,605	27,344	42,628	33,478	4,784
Other.....	17,322	8,111	8,389	9,101	9,236	8,976	10,529
Net cash provided by Government	67,453	94,153	68,206	92,741	111,827	104,621	84,538
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(55,670)	(63,946)	(63,235)	(69,259)	(71,834)	(73,651)	(73,383)
Grants and subsidies	(80)	(40)	(80)	(80)	(80)	(80)	(80)
Supplies and services	(35,707)	(67,529)	(49,386)	(67,309)	(83,325)	(75,474)	(50,899)
Accommodation.....	(6,654)	(6,100)	(6,369)	(6,308)	(6,548)	(6,836)	(7,006)
GST payments.....	(15,052)	(17,902)	(17,368)	(19,843)	(21,984)	(21,867)	(19,816)
Finance and interest costs.....	(17)	(21)	(23)	(22)	(20)	(18)	(15)
Other payments	(6,644)	(9,523)	(8,995)	(10,015)	(10,168)	(11,426)	(12,176)
Receipts							
Sale of goods and services.....	59,544	44,504	47,936	52,225	64,102	52,144	58,233
GST receipts.....	15,288	17,902	17,368	19,843	21,984	21,867	19,816
Other receipts	2,627	2,230	3,512	2,098	1,751	1,169	666
Net cash from operating activities	(42,365)	(100,425)	(76,640)	(98,670)	(106,122)	(114,172)	(84,660)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(3,589)	(11,488)	(4,987)	(11,062)	(10,800)	(10,760)	(8,143)
Other payments	(74,000)	(25,000)	(25,000)	-	-	-	-
Proceeds from sale of non-current assets	24	-	-	-	-	-	-
Other receipts	59,300	47,600	47,600	15,000	-	25,400	-
Net cash from investing activities	(18,265)	11,112	17,613	3,938	(10,800)	14,640	(8,143)
CASHFLOWS FROM FINANCING ACTIVITIES							
Lease liability payments.....	(109)	(73)	(77)	(84)	(88)	(91)	(94)
Net cash from financing activities	(109)	(73)	(77)	(84)	(88)	(91)	(94)
NET INCREASE/(DECREASE) IN CASH HELD.....	6,714	4,767	9,102	(2,075)	(5,183)	4,998	(8,359)
Cash assets at the beginning of the reporting period	11,733	16,290	18,447	27,549	25,474	20,291	25,289
Cash assets at the end of the reporting period	18,447	21,057	27,549	25,474	20,291	25,289	16,930

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

DevelopmentWA

Part 11 Planning and Land Use

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	29,219	5,692	15,082	19,898	19,542	10,791	11,479
Local Government Rates Equivalent	6,101	12,976	18,795	19,051	18,981	18,889	18,736
Dividends ^{(a)(b)}	5,416	48,717	53,184	45,041	34,823	34,196	173,055
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	115,498	256,799	197,882	217,073	99,402	68,197	65,054
Other Subsidies	37	10,250	7,757	27,553	8,149	-	-
Major Treasurer's Special Purpose Account(s)	6,349	8,700	9,789	430	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	20,000	20,173	42,773	-	-	-	-
Major Treasurer's Special Purpose Account(s)	-	71,250	5,000	140,000	-	-	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	614,785	598,578	644,550	679,392	788,678	671,061	683,711
Revenue from Government	121,884	277,129	215,428	306,687	282,108	182,531	65,054
Total Expenses ^(c)	679,202	854,210	803,770	932,030	1,147,538	818,542	711,555
Total Borrowings	74,200	98,086	44,004	146,070	221,808	23,339	23,339
NET PROFIT AFTER TAX	41,329	15,805	41,126	34,151	(96,294)	24,259	25,731
CASH ASSETS ^(d)	196,077	240,632	281,221	170,295	323,841	320,516	452,429

(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) In 2023-24 DevelopmentWA retained its final dividend payment to contribute to funding future infrastructure investment, however in that year a special dividend of \$5.4 million was paid.

(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 DevelopmentWA'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 Adjustments					
East Keralup Economic Activation.....	-	(230)	-	-	-
High Wycombe Community Enabling Infrastructure	-	(4,539)	(6,350)	(381)	1,426
Housing Australia Future Fund Projects.....	(4,450)	(101,942)	(174,557)	(114,334)	154,170
Housing Support Program - Priority Work Stream.....	-	(3,900)	-	-	-
Industrial Land Development					
Hope Valley and Kwinana Agri Research Facility.....	(2,077)	(2,178)	5,116	4,406	489
Neerabup Meridian Park and Orion Industrial Park	14,205	(6,453)	(2,605)	2,012	567
Karratha Madigan Road	(5,747)	(25,237)	(728)	(519)	(1,081)
Lithium Industry Support Package.....	(1,545)	(6,105)	(5,953)	-	-
Other					
Business Parameter Update.....	56,022	35,404	8,243	(18,337)	(19,928)

Significant Initiatives

1. DevelopmentWA is contributing to the delivery of a pipeline of social and affordable housing projects and support the growth of the community housing sector.
2. DevelopmentWA is also contributing to boosting the regional land supply pipeline to support jobs and homes in the regions, with significant projects including Karratha Madigan Road.
3. As part of the Government's objective to support jobs growth and the diversification of the State's economy, DevelopmentWA is investing in the Western Trade Coast, Australian Automation and Robotics Precinct in Neerabup, and general industrial land development.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between DevelopmentWA'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.	A culture of delivery.	1. High capability and capacity, achieving targets, strong relationships and innovative solutions
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Driving opportunities for business and employment throughout the State.	2. Facilitating economic diversification and jobs growth across Western Australia through provision of commercial and industrial land and infrastructure within precincts
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Responding to the housing needs of Western Australia.	3. Delivering high quality housing, a steady supply of residential land across the State, and the creation of land for medium and high density development

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: High capability and capacity, achieving targets, strong relationships and innovative solutions:					
Percentage of revenue target achieved.....	>90%	>90%	>90%	>90%	
Staff retention	88.6%	>90%	>85%	>85%	
Safe working environment: reportable lost time injury frequency rate	nil	<2.5	<2.5	<2.5	
Customer satisfaction rating: customers satisfied with overall purchase process	95%	>90%	>90%	>90%	
Reduction in Net Zero scope one and scope two emissions compared to 2021 baseline	44%	75%	75%	100%	
Outcome: Facilitating economic diversification and jobs growth across Western Australia through provision of commercial and industrial land and infrastructure within precincts:					
Highest priority industrial program project development milestones met or exceeded	>90%	>90%	>90%	>90%	
Sufficient developed lots available and/or next stage ready for development in each of DevelopmentWA's key industrial estates/projects.....	<5	>5	>5	>5	
Outcome: Delivering high quality housing, a steady supply of residential land across the State, and the creation of land for medium and high density development:					
Highest priority metropolitan, housing and regional program project development milestones met or exceeded	>90%	>90%	>90%	>90%	
Percentage of new approved business cases that include the prescribed social housing mix targets	100%	100%	100%	100%	
Number of social housing dwelling equivalents from land transferred to the Department of Communities or a community housing provider	130	>120	170	180	

Asset Investment Program

1. DevelopmentWA's planned 2025-26 Asset Investment Program (AIP) of \$981 million incorporates expenditure across various land acquisitions and the delivery of land development and infrastructure requirements. These include strategic site acquisitions, construction works and securing key approvals and design outcomes.
2. The 2025-26 AIP will enable the delivery of land for social and affordable homes, housing, businesses and infrastructure to support Western Australian communities, including investment of:
 - 2.1. \$360 million through the Industrial Lands Authority, supporting strategic, general and light industrial businesses to power Western Australia's economy, in line with the Industrial Land Steering Committee's 10-year Industrial Land Strategy. Project investments include \$151.9 million for Strategic Industrial Area land acquisitions in the Western Trade Coast, general industrial land acquisitions at Hope Valley Development and Kwinana Agri-Research Facility, and development investment at Orion Industrial Park and Kalgoorlie Anzac Drive West;
 - 2.2. \$280 million in metropolitan projects to provide connected precincts and housing diversity, including social and affordable housing and developments at Subi East Precinct, Alkimos Central, Ocean Reef Marina, Perth City Link, and development of Housing Australia Future Fund Round 1 projects;
 - 2.3. \$273 million in the Residential Land Program to support the delivery of social and affordable homes across the State, including projects at Pier Street, Fremantle Burt Street, Bentley Redevelopment, Brabham, Forrestdale, Yanchep, Sienna Wood, Golden Bay, Wellard, Ellenbrook, Byford and Beaconsfield Davis Park; and
 - 2.4. \$68 million in projects in regional Western Australia, creating resilient and revitalised cities and towns across the State. Significant projects include the delivery of residential land at Broome North, Karratha Madigan Road, Karratha Mulataga and Kalgoorlie GreenView Estate.

	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							
Development of Land							
Industrial Lands Authority Program							
Neerabup Australian Automation and Robotics Park	25,220	20,364	1,582	2,032	2,406	209	209
Peel Business Park, Nambeelup.....	48,227	48,103	8,285	124	-	-	-
Metropolitan Program							
Alkimos Central.....	176,794	86,480	13,706	31,556	22,020	20,420	16,318
East Perth Power Station.....	92,647	89,189	8,094	3,458	-	-	-
Ocean Reef Marina.....	269,653	179,860	57,984	59,727	10,086	12,776	7,204
Subi East Precinct.....	146,118	117,531	17,219	20,796	3,373	1,137	3,281
Regional Program							
Karratha Madigan Road.....	65,912	11,444	6,000	19,336	21,701	13,431	-
Nyamba Buru Yawuru - Health and Wellbeing Campus.....	15,206	7,052	4,962	3,712	2,665	1,449	328
Residential Program							
Bentley Residential Redevelopment.....	43,799	5,560	3,867	8,970	12,866	8,719	7,684
Fremantle Burt Street Residential Development.....	121,293	17,456	14,047	52,932	50,423	482	-
Pier Street Residential Development.....	154,232	41,349	36,717	68,662	44,221	-	-
Industry and Infrastructure Acquisition and Development.....	2,093,339	1,695,498	94,581	205,997	102,297	58,800	30,747
Metropolitan Land Acquisition and Development.....	1,674,358	1,482,636	70,836	74,231	56,221	16,730	44,540
Regional Land Acquisition and Development.....	1,744,807	1,686,765	29,698	33,532	13,433	3,543	7,534
Residential Projects and Land Development for Social and Affordable Housing.....	941,711	524,264	137,937	142,323	100,279	94,112	80,733
COMPLETED WORKS							
Central Perth Redevelopment Area - All Other Projects (Excluding Armadale Redevelopment)							
	140	140	140	-	-	-	-
NEW WORKS							
Development of Land							
Industrial Lands Authority Program - Western Trade Coast							
	151,900	-	-	151,900	-	-	-
Metropolitan Program							
Housing Australia Future Fund Projects	287,883	3,950	3,950	89,862	115,837	78,234	-
Regional Program							
Karratha Mulataga	43,171	1,058	1,058	11,555	25,887	2,918	1,753
Total Cost of Asset Investment Program	8,096,410	6,018,699	510,663	980,705	583,715	312,960	200,331
FUNDED BY							
Borrowings			37,722	128,785	85,157	-	-
Capital Appropriation.....			42,773	-	-	-	-
Internal Funds and Balances.....			381,447	471,678	293,351	-	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			8,500	200	-	-	-
Strategic Industries Fund.....			5,000	140,000	-	-	-
Other			6,898	200,214	181,971	308,910	200,331
Other Grants and Subsidies			28,323	39,828	23,236	4,050	-
Total Funding.....			510,663	980,705	583,715	312,960	200,331

Financial Statements

Income Statement

Revenue

1. Total revenue increases by \$126.1 million (15%) from the 2024-25 Estimated Actual to the 2025-26 Budget Year mainly due to sales in the Metropolitan and Residential Lands programs and operating subsidies provided for the Housing Australia Future Fund projects.

Expenses

2. Total expenses increases by \$124.6 million (18%) from the 2023-24 Actual to the 2024-25 Estimated Actual due to the increased delivery of projects across residential, metropolitan and regional areas.
3. Total expenses increases by \$128.3 million (16%) from the 2024-25 Estimated Actual to the 2025-26 Budget Year due to residential development expenditure in Alkimos, Yanchep, Fremantle Burt Street and Pier Street development projects.

Statement of Financial Position

4. Inventory - land and development (non-current) increases by \$323.7 million (77%) from the 2024-25 Estimated Actual to the 2025-26 Budget Year due to industrial land acquisitions and significant residential development projects in progress.
5. Total equity increases (on average around 5% per annum) from the 2023-24 Actual to the 2025-26 Budget Year due to investment in residential and industrial projects. Equity is forecast to steadily decline over the forward estimates period as projects are completed and land holdings are sold.

Statement of Cashflows

6. The increase in payment for the purchase of inventories by \$301 million (61%) from the 2024-25 Estimated Actual to the 2025-26 Budget Year is driven by industrial land acquisitions and residential development projects.
7. The increase in cashflows from Government by \$194 million (73%) from the 2024-25 Estimated Actual to the 2025-26 Budget Year is driven by Housing Australia Future Fund residential development projects and industrial project investment from the Strategic Industries Fund.

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			
REVENUE							
Revenue from operations							
Sale of goods and services.....	559,396	551,826	602,753	636,786	743,639	643,711	659,127
Other revenue.....	55,389	46,752	41,797	42,606	45,039	27,350	24,584
Revenue from Government							
Operating subsidies.....	115,498	256,799	197,882	217,073	99,402	68,197	65,054
Capital subsidies.....	-	1,380	-	5,680	-	-	-
Resources received free of charge.....	37	-	-	-	-	-	-
Other subsidies.....	-	10,250	7,757	21,873	8,149	-	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions							
Regional Community Services Fund	-	-	-	230	-	-	-
Regional Infrastructure and Headworks							
Fund	6,349	8,700	9,789	200	-	-	-
Administered Appropriations.....	-	-	-	61,631	174,557	114,334	-
TOTAL REVENUE	736,669	875,707	859,978	986,079	1,070,786	853,592	748,765
Expenses							
Employee benefits ^(b)	37,117	46,893	39,521	47,387	49,992	52,717	54,577
Grants and subsidies.....	-	6,000	6,500	26,180	58,720	36,100	-
Supplies and services.....	71,238	99,633	62,621	62,592	61,927	78,047	56,831
Accommodation.....	10,393	31,044	37,808	35,220	34,057	26,463	26,330
Depreciation and amortisation	64,683	21,803	60,811	53,226	33,771	19,358	20,190
Finance and interest costs.....	6,444	4,119	4,848	2,422	6,111	6,074	6,047
Cost of land sold	410,378	563,498	514,230	607,920	674,875	508,303	455,731
Other expenses	78,949	81,220	77,431	97,083	228,085	91,480	91,849
TOTAL EXPENSES	679,202	854,210	803,770	932,030	1,147,538	818,542	711,555
NET PROFIT/(LOSS) BEFORE TAX	57,467	21,497	56,208	54,049	(76,752)	35,050	37,210
National Tax Equivalent Regime							
Current tax equivalent expense	29,219	5,692	15,082	19,898	19,542	10,791	11,479
Deferred tax equivalent expense	(13,081)	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	41,329	15,805	41,126	34,151	(96,294)	24,259	25,731
Dividends	5,416	48,717	53,184	45,041	34,823	34,196	173,055

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 261, 277 and 282 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.....	21,788	143,935	169,331	69,614	219,044	238,370	377,250
Cash assets - Retained dividends	107,980	44,770	44,574	43,343	55,915	55,915	55,915
Restricted cash	66,309	49,627	67,316	57,338	48,882	26,231	19,264
Receivables	66,018	8,724	35,652	27,188	29,577	75,382	76,024
Inventory - Land and development	728,973	603,615	707,804	687,514	708,013	689,257	685,943
Other.....	35,928	14,931	36,964	35,928	35,928	35,928	36,753
Total current assets.....	1,026,996	865,602	1,061,641	920,925	1,097,359	1,121,083	1,251,149
NON-CURRENT ASSETS							
Property, plant and equipment.....	599,474	538,016	680,431	758,431	605,530	578,528	558,337
Intangibles	-	-	-	-	-	-	-
Receivables	20,183	21,043	19,878	19,878	19,878	19,878	18,372
Inventory - Land and development	495,827	829,026	417,839	741,536	672,835	467,707	208,519
Cash investments	-	2,300	-	-	-	-	-
Other.....	112,315	101,589	112,315	111,860	111,860	111,860	111,860
Total non-current assets.....	1,227,799	1,491,974	1,230,463	1,631,705	1,410,103	1,177,973	897,088
TOTAL ASSETS	2,254,795	2,357,576	2,292,104	2,552,630	2,507,462	2,299,056	2,148,237
CURRENT LIABILITIES							
Employee provisions.....	8,459	7,962	8,459	8,459	8,459	8,459	8,459
Payables	85,169	119,951	105,286	115,786	119,970	119,970	120,152
Borrowings and leases	48,828	98,335	45,732	147,798	223,536	25,067	25,067
Interest payable	808	1,188	808	808	808	808	808
Other.....	143,530	104,759	140,887	146,376	152,446	152,446	152,445
Total current liabilities.....	286,794	332,195	301,172	419,227	505,219	306,750	306,931
NON-CURRENT LIABILITIES							
Employee provisions.....	3,405	3,362	3,405	3,405	3,405	3,405	3,405
Borrowings and leases	49,084	6,282	21,376	20,770	20,727	20,727	18,037
Other.....	129,621	138,056	136,290	152,577	152,577	152,577	151,591
Total non-current liabilities.....	182,110	147,700	161,071	176,752	176,709	176,709	173,033
TOTAL LIABILITIES	468,904	479,895	462,243	595,979	681,928	483,459	479,964
NET ASSETS	1,785,891	1,877,681	1,829,861	1,956,651	1,825,534	1,815,597	1,668,273
EQUITY							
Contributed equity.....	1,581,435	1,743,116	1,637,463	1,775,143	1,775,143	1,775,143	1,775,143
Accumulated surplus/(deficit).....	202,767	134,565	190,709	179,819	48,702	38,765	(108,559)
Reserves	1,689	-	1,689	1,689	1,689	1,689	1,689
TOTAL EQUITY	1,785,891	1,877,681	1,829,861	1,956,651	1,825,534	1,815,597	1,668,273

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	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
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	496,740	502,506	546,993	549,875	647,194	538,348	545,798
GST receipts.....	50,882	27,871	27,871	67,039	64,766	66,385	66,385
Other receipts.....	115,486	129,220	129,647	113,876	127,280	132,713	137,913
Payments							
Employee benefits.....	(36,288)	(46,943)	(39,571)	(47,437)	(50,042)	(52,717)	(54,330)
Supplies and services.....	(60,145)	(74,741)	(64,775)	(66,253)	(67,638)	(81,724)	(57,036)
Accommodation ^(b)	(4,292)	(19,667)	(20,612)	(17,806)	(16,754)	(9,294)	(9,870)
GST payments.....	(54,716)	(27,871)	(27,871)	(63,186)	(64,766)	(66,385)	(59,991)
Finance and interest costs.....	(5,674)	(4,065)	(4,794)	(2,410)	(6,071)	(6,074)	(6,047)
Payment for the purchase of inventories	(344,089)	(669,995)	(493,155)	(794,125)	(578,546)	(312,960)	(200,331)
Other payments.....	(128,620)	(101,540)	(97,251)	(139,397)	(189,853)	(130,967)	(92,238)
Net cash from operating activities.....	29,284	(285,225)	(43,518)	(399,824)	(134,430)	77,325	270,253
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets	2	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(80,105)	(11,880)	(17,508)	(186,580)	(5,169)	-	-
Net cash from investing activities	(80,103)	(11,880)	(17,508)	(186,580)	(5,169)	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	274,033	230,765	417,848	413,829	280,000	280,000
Payments							
Repayment of borrowings and leases.....	(51,441)	(261,792)	(261,792)	(316,621)	(338,930)	(479,306)	(280,125)
Net cash from financing activities	(51,441)	12,241	(31,027)	101,227	74,899	(199,306)	(125)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Capital subsidies.....	-	1,380	-	5,680	-	-	-
Administered appropriations	-	-	-	61,631	174,557	114,334	-
Operating subsidies.....	132,014	266,799	197,882	217,073	99,402	68,197	65,054
Equity contributions	20,000	20,173	42,773	-	-	-	-
Other subsidies.....	2,753	10,250	8,815	33,428	17,636	-	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions							
Regional Infrastructure and Headworks							
Fund	6,349	8,700	9,788	430	-	-	-
Strategic Industries Fund	-	71,250	5,000	140,000	-	-	-
Payments							
Dividends to Government	(5,416)	(48,717)	(53,184)	(45,041)	(34,823)	(34,196)	(173,055)
National Tax Equivalent Regime - Income Tax	(38,209)	(5,691)	(15,082)	(19,899)	(19,545)	(10,790)	(11,478)
Local Government Rates Equivalent	(6,101)	(12,976)	(18,795)	(19,051)	(18,981)	(18,889)	(18,736)
Net cash provided to Government.....	(111,390)	(311,168)	(177,197)	(374,251)	(218,246)	(118,656)	138,215
NET INCREASE/(DECREASE) IN CASH HELD.....	9,130	26,304	85,144	(110,926)	153,546	(3,325)	131,913
Cash assets at the beginning of the reporting period	187,098	214,328	196,077	281,221	170,295	323,841	320,516
Cash assets at the end of the reporting period	196,228	240,632	281,221	170,295	323,841	320,516	452,429

(a) Full audited financial statements are published in DevelopmentWA'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 47 **Heritage Council of Western Australia**

Part 11 **Planning and Land Use**

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 93 Net amount appropriated to deliver services	1,540	1,598	1,598	1,614	1,603	1,619	1,635
Total appropriations provided to deliver services	1,540	1,598	1,598	1,614	1,603	1,619	1,635
TOTAL APPROPRIATIONS	1,540	1,598	1,598	1,614	1,603	1,619	1,635
EXPENSES							
Total Cost of Services	6,770	1,598	6,977	7,154	7,309	7,496	7,689
Net Cost of Services ^(a)	6,721	1,598	6,977	7,154	7,309	7,496	7,689
CASH ASSETS ^(b)	8,935	8,866	8,935	8,935	8,935	8,935	8,935

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Council'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 Council'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	-	43	-	-	-

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 Council'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.	An effective system for the conservation of cultural heritage places in Western Australia for the benefit of present and future generations.	1. Cultural Heritage Conservation 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. Cultural Heritage Conservation Services	6,770	1,598	6,977	7,154	7,309	7,496	7,689
Total Cost of Services	6,770	1,598	6,977	7,154	7,309	7,496	7,689

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: An effective system for the conservation of cultural heritage places in Western Australia for the benefit of present and future generations:					
Extent to which development approvals issued for registered places are consistent with the Council's advice to decision-making authorities	98.6%	100%	100%	100%	

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

Services and Key Efficiency Indicators

1. Cultural Heritage Conservation Services

Cultural Heritage Conservation Services establish and maintain a comprehensive State Register of Heritage Places; provide conservation advice on development referrals and other relevant matters; develop the role of public authorities in conserving and managing heritage places; provide financial assistance and other conservation incentives; and provide publications, seminars and other promotional activities.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 6,770	\$'000 1,598	\$'000 6,977	\$'000 7,154	1
Less Income	49	nil	nil	nil	
Net Cost of Service	6,721	1,598	6,977	7,154	
Efficiency Indicator					
Average cost of statutory development and planning referrals ^(a)	\$6,018	n.a.	\$5,395	\$5,518	

(a) A detailed review of the Council's Outcomes, Services and Key Performance Information was undertaken in 2024-25. This key efficiency indicator is new and will be reported from 1 July 2025. The 2023-24 Actual and 2024-25 Estimated Actual have been calculated for comparative purposes.

Explanation of Significant Movements

(Notes)

- The Total Cost of Service in the 2024-25 Estimated Actual is significantly higher than the 2024-25 Budget due to an update in accounting treatment. After the publication of the 2024-25 Budget, the Council identified that it had not been disclosing the fair value of resources received free of charge expenses from Planning, Lands and Heritage, nor the corresponding revenue. As a result, the 2023-24 Actual has been restated to accurately reflect these arrangements. The 2024-25 Estimated Actual and the 2025-26 Budget Target now also incorporate this update.

Financial Statements

Income Statement

- Notwithstanding the previously mentioned update regarding Total Cost of Service in the 2024-25 Budget compared to the 2024-25 Estimated Actual, Total Cost of Services increases modestly from the 2023-24 Actual to the 2028-29 Outyear, with an average increase of 2.6% per annum. Total Income From Government increases in a commensurate manner.

Statement of Financial Position

- The Council's balance sheet remains stable over the forward estimates period, with total equity in each period estimated at \$6.6 million.

Statement of Cashflows

- The Council's end-of-year cash position for each period remains stable at \$8.9 million over the forward estimates period.

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							
Grants and subsidies ^(b)	1,289	1,221	1,221	1,221	1,221	1,221	1,221
Supplies and services	5,434	195	5,574	5,735	5,901	6,072	6,249
Other expenses	47	182	182	198	187	203	219
TOTAL COST OF SERVICES	6,770	1,598	6,977	7,154	7,309	7,496	7,689
Income							
Other revenue	49	-	-	-	-	-	-
Total Income	49	-	-	-	-	-	-
NET COST OF SERVICES	6,721	1,598	6,977	7,154	7,309	7,496	7,689
INCOME FROM GOVERNMENT							
Service appropriations	1,540	1,598	1,598	1,614	1,603	1,619	1,635
Resources received free of charge	5,222	-	5,379	5,540	5,706	5,877	6,054
TOTAL INCOME FROM GOVERNMENT	6,762	1,598	6,977	7,154	7,309	7,496	7,689
SURPLUS/(DEFICIENCY) FOR THE PERIOD	41	-	-	-	-	-	-

(a) Full audited financial statements are published in the Council'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	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Heritage Grants Program	1,289	1,221	1,221	1,221	1,221	1,221	1,221
TOTAL	1,289	1,221	1,221	1,221	1,221	1,221	1,221

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.....	1,241	1,287	1,241	1,241	1,241	1,241	1,241
Restricted cash.....	7,694	7,579	7,694	7,694	7,694	7,694	7,694
Receivables.....	4	19	4	4	4	4	4
Total current assets.....	8,939	8,885	8,939	8,939	8,939	8,939	8,939
CURRENT LIABILITIES							
Payables.....	2,321	2,319	2,321	2,321	2,321	2,321	2,321
Other.....	28	17	28	28	28	28	28
Total current liabilities.....	2,349	2,336	2,349	2,349	2,349	2,349	2,349
EQUITY							
Contributed equity.....	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)
Accumulated surplus/(deficit).....	11,872	11,831	11,872	11,872	11,872	11,872	11,872
Total equity.....	6,590	6,549	6,590	6,590	6,590	6,590	6,590
TOTAL LIABILITIES AND EQUITY.....	8,939	8,885	8,939	8,939	8,939	8,939	8,939

(a) Full audited financial statements are published in the Council'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.....	1,540	1,598	1,598	1,614	1,603	1,619	1,635
Net cash provided by Government.....	1,540	1,598	1,598	1,614	1,603	1,619	1,635
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Grants and subsidies.....	(1,100)	(1,221)	(1,221)	(1,221)	(1,221)	(1,221)	(1,221)
Supplies and services.....	(294)	(195)	(195)	(195)	(195)	(195)	(195)
GST payments.....	(103)	-	-	-	-	-	-
Other payments.....	(92)	(182)	(182)	(198)	(187)	(203)	(219)
Receipts							
GST receipts.....	118	-	-	-	-	-	-
Net cash from operating activities.....	(1,471)	(1,598)	(1,598)	(1,614)	(1,603)	(1,619)	(1,635)
Cash assets at the beginning of the reporting period.....	8,866	8,866	8,935	8,935	8,935	8,935	8,935
Cash assets at the end of the reporting period.....	8,935	8,866	8,935	8,935	8,935	8,935	8,935

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

Division 48 **National Trust of Australia (WA)**

Part 11 **Planning and Land Use**

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 94 Net amount appropriated to deliver services	3,809	3,895	3,992	4,116	4,263	4,374	4,490
Total appropriations provided to deliver services	3,809	3,895	3,992	4,116	4,263	4,374	4,490
CAPITAL							
Item 159 Capital Appropriation	435	435	435	435	435	435	435
TOTAL APPROPRIATIONS	4,244	4,330	4,427	4,551	4,698	4,809	4,925
EXPENSES							
Total Cost of Services	7,163	9,305	10,212	8,921	7,369	7,480	7,596
Net Cost of Services ^(a)	3,997	6,244	7,151	5,967	4,343	4,365	4,390
CASH ASSETS ^(b)	4,869	2,870	3,859	3,551	3,314	3,162	3,102

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Trust'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 Trust'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
Public Sector Wages Policy	97	147	187	191	191

Significant Initiatives

1. The Trust maintains its focus on the conservation, interpretation, activation of places and management of collections. Additional funding received from the Government and Lotterywest for significant key projects will enable the Trust to improve these places for future benefit.
2. In preparation for the Albany 2026 bicentennial year, the Strawberry Hill at Barmup project will create a deeper understanding of the significance of the location and history through truth-telling and sharing knowledge. The project includes a range of improvements across conservation and civil works, interpretation and cultural mapping, and visitor engagement. Improvements include an enhanced arrival experience, improved accessibility and conservation works to the main house and cottage. These improvements, along with a complementary program of events and visitor engagement initiatives, will deliver a contemporary cultural heritage experience for the community.

3. In preparation for Western Australia's 2029 bicentennial year, the Geraldton Heritage Precinct, Ngurra Barlunggu conservation project includes the conservation of the three main former hospital buildings, structural repairs, improved accessibility, safety and security.
4. Works are already underway to conserve, interpret and reactivate the Luisini Winery in Kingsley, on Lake Goollalal in the Yellagonga Regional Park. This major heritage project, between the Trust and Be Our Guest Holdings Pty Ltd, aims to create a community facility and tourist destination with a seamless link between the existing winery building and its unique natural environment and wetlands. The project includes a nature play area and boardwalk (in conjunction with Biodiversity, Conservation and Attractions). Interpretive signage will be in three languages: Nyoongar, English and Italian.

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 Trust'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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Engage community support for the conservation of our natural, Aboriginal and historic heritage for the present and the future.	1. Conservation and Management of Built Heritage 2. Heritage Services to the Community

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. Conservation and Management of Built Heritage	4,238	5,721	6,573	5,810	4,763	4,834	4,888
2. Heritage Services to the Community	2,925	3,584	3,639	3,111	2,606	2,646	2,708
Total Cost of Services.....	7,163	9,305	10,212	8,921	7,369	7,480	7,596

Outcomes and Key Effectiveness Indicators ^(a)

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Engage community support for the conservation of our natural, Aboriginal and historic heritage for the present and the future:					
Percentage of planned conservation performed to enable community access to National Trust places	0.5%	4.3%	4.2%	4.3%	
Number of people accessing, engaging, attending National Trust places and receiving heritage services	18,984	22,109	20,942	23,214	1

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

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is forecast to be higher than the 2024-25 Estimated Actual and reflects the expectation that an improved marketing focus by the engagement team will increase visitor numbers.

Services and Key Efficiency Indicators**1. Conservation and Management of Built Heritage**

As a key service, the Trust has the role of providing conservation to government and community heritage properties and places including the operation of a major public appeals program with a key focus on conservation works.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 4,238	\$'000 5,721	\$'000 6,573	\$'000 5,810	1
Less Income	2,876	2,663	2,663	2,570	
Net Cost of Service	1,362	3,058	3,910	3,240	
Employees (Full-Time Equivalents)	13	14	14	14	
Efficiency Indicator					
Average operating cost per place managed	\$31,361	\$52,486	\$60,861	\$53,796	2

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Actual and 2024-25 Budget is mainly due to increased conservation works at the Geraldton Heritage Precinct as well as the public sector wages policy. The decrease from the 2024-25 Estimated Actual to the 2025-26 Budget Target is primarily due to the completion of maintenance works.
2. The increase in the 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target relative to the 2023-24 Actual is reflective of increased maintenance works for the Geraldton Heritage Precinct and other high priority projects.

2. Heritage Services to the Community

The interpretation heritage awareness and education service includes programs targeted at the general public, schools, professional development and training, and community service.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service	\$'000 2,925	\$'000 3,584	\$'000 3,639	\$'000 3,111	1
Less Income	290	398	398	384	
Net Cost of Service	2,635	3,186	3,241	2,727	
Employees (Full-Time Equivalents)	22	23	23	23	
Efficiency Indicator					
Average operating cost per person accessing, engaging, attending National Trust places and heritage services provided	\$154	\$162	\$174	\$134	2

Explanation of Significant Movements

(Notes)

1. The increase between 2023-24 Actual and 2024-25 Budget is mainly due to increased conservation works at the Geraldton Heritage Precinct as well as the public sector wages policy.
2. The 2025-26 Budget Target is lower relative to the 2024-25 Budget and 2024-25 Estimated Actual and reflects the expectation that an improved marketing focus by the engagement team will increase visitor numbers.

Asset Investment Program

1. The Trust's Asset Investment Program in 2025-26 is \$5 million, mainly comprising of the conservation and maintenance works at the Strawberry Hill at Barmup (\$2.3 million) and Geraldton Heritage Precinct (\$1.9 million) projects, and the Trust's ongoing property restoration program of 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							
Property Restoration							
Geraldton Heritage Precinct	3,935	1,419	1,363	1,941	575	-	-
Strawberry Hill (Barmup)	5,578	2,740	2,740	2,347	491	-	-
COMPLETED WORKS							
Asset Replacement - 2024-25 Program	50	50	50	-	-	-	-
Property Restoration - 2024-25 Program	650	650	650	-	-	-	-
NEW WORKS							
Asset Replacement							
2025-26 Program	50	-	-	50	-	-	-
2026-27 Program	50	-	-	-	50	-	-
2027-28 Program	50	-	-	-	-	50	-
2028-29 Program	50	-	-	-	-	-	50
Property Restoration							
2025-26 Program	650	-	-	650	-	-	-
2026-27 Program	650	-	-	-	650	-	-
2027-28 Program	650	-	-	-	-	650	-
2028-29 Program	650	-	-	-	-	-	650
Total Cost of Asset Investment Program	13,013	4,859	4,803	4,988	1,766	700	700
FUNDED BY							
Capital Appropriation			435	435	435	435	435
Holding Account			265	265	265	265	265
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			4,103	2,983	575	-	-
Other Grants and Subsidies			-	1,305	491	-	-
Total Funding			4,803	4,988	1,766	700	700

Financial Statements

Income Statement

Expenses

1. The reduction in Total Cost of Services between 2024-25 Estimated Actual and 2025-26 Budget Year is reflective of maintenance project expenditure reducing as projects are completed.

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)	3,553	3,674	3,771	3,883	4,018	4,114	4,214
Supplies and services	1,420	3,776	4,586	3,186	1,502	1,518	1,534
Accommodation	677	383	383	383	383	383	383
Depreciation and amortisation	773	655	655	655	655	655	655
Other expenses	740	817	817	814	811	810	810
TOTAL COST OF SERVICES	7,163	9,305	10,212	8,921	7,369	7,480	7,596
Income							
Sale of goods and services	-	200	200	200	200	206	212
Grants and subsidies	90	-	-	-	-	-	-
Other revenue	3,076	2,861	2,861	2,754	2,826	2,909	2,994
Total Income	3,166	3,061	3,061	2,954	3,026	3,115	3,206
NET COST OF SERVICES	3,997	6,244	7,151	5,967	4,343	4,365	4,390
INCOME FROM GOVERNMENT							
Service appropriations	3,809	3,895	3,992	4,116	4,263	4,374	4,490
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	802	6,409	6,409	4,683	575	-	-
Other revenues	746	-	-	1,305	491	-	-
TOTAL INCOME FROM GOVERNMENT	5,357	10,304	10,401	10,104	5,329	4,374	4,490
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,360	4,060	3,250	4,137	986	9	100

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 35, 37 and 37 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.....	4,617	906	3,607	3,299	3,062	2,910	2,850
Restricted cash.....	252	1,964	252	252	252	252	252
Holding Account receivables	265	265	265	265	265	265	265
Receivables.....	368	123	130	282	434	590	590
Other.....	344	1,633	284	284	284	284	439
Total current assets.....	5,846	4,891	4,538	4,382	4,297	4,301	4,396
NON-CURRENT ASSETS							
Holding Account receivables	4,643	5,033	5,033	5,423	5,813	6,203	6,593
Property, plant and equipment.....	130,651	131,541	135,454	139,792	140,908	140,958	141,008
Intangibles	208	210	208	208	208	208	208
Other.....	123	102	123	123	123	123	123
Total non-current assets.....	135,625	136,886	140,818	145,546	147,052	147,492	147,932
TOTAL ASSETS	141,471	141,777	145,356	149,928	151,349	151,793	152,328
CURRENT LIABILITIES							
Employee provisions.....	891	849	891	891	891	891	891
Payables.....	99	55	154	154	154	154	154
Borrowings and leases	25	-	25	25	25	25	25
Other.....	1,465	1,787	1,610	1,610	1,610	1,610	1,610
Total current liabilities.....	2,480	2,691	2,680	2,680	2,680	2,680	2,680
NON-CURRENT LIABILITIES							
Employee provisions.....	120	108	120	120	120	120	120
Borrowings and leases	99	-	99	99	99	99	99
Other.....	-	559	-	-	-	-	-
Total non-current liabilities.....	219	667	219	219	219	219	219
TOTAL LIABILITIES	2,699	3,358	2,899	2,899	2,899	2,899	2,899
EQUITY							
Contributed equity.....	30,056	30,491	30,491	30,926	31,361	31,796	32,231
Accumulated surplus/(deficit).....	62,542	65,431	65,792	69,929	70,915	70,924	71,024
Reserves	46,174	42,497	46,174	46,174	46,174	46,174	46,174
Total equity	138,772	138,419	142,457	147,029	148,450	148,894	149,429
TOTAL LIABILITIES AND EQUITY	141,471	141,777	145,356	149,928	151,349	151,793	152,328

(a) Full audited financial statements are published in the Trust'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	3,154	3,240	3,337	3,461	3,608	3,719	3,835
Capital appropriation.....	435	435	435	435	435	435	435
Holding Account drawdowns	265	265	265	265	265	265	265
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	802	6,409	6,409	4,683	575	-	-
Other.....	746	-	-	1,305	491	-	-
Net cash provided by Government	5,402	10,349	10,446	10,149	5,374	4,419	4,535
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(3,500)	(3,667)	(3,764)	(3,876)	(4,011)	(4,107)	(4,207)
Supplies and services	(2,700)	(3,939)	(4,749)	(3,349)	(1,665)	(1,681)	(1,697)
Accommodation.....	(677)	(366)	(366)	(366)	(366)	(366)	(366)
GST payments.....	(260)	(270)	(270)	(270)	(270)	(270)	(270)
Finance and interest costs	(3)	-	-	-	-	-	-
Other payments	(742)	(694)	(694)	(691)	(688)	(687)	(687)
Receipts							
Grants and subsidies	90	-	-	-	-	-	-
Sale of goods and services.....	-	200	200	200	200	206	218
GST receipts.....	258	270	270	270	270	270	270
Other receipts	3,547	2,720	2,720	2,613	2,685	2,764	2,844
Net cash from operating activities	(3,987)	(5,746)	(6,653)	(5,469)	(3,845)	(3,871)	(3,895)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(1,562)	(4,803)	(4,803)	(4,988)	(1,766)	(700)	(700)
Net cash from investing activities	(1,562)	(4,803)	(4,803)	(4,988)	(1,766)	(700)	(700)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(5)	-	-	-	-	-	-
Net cash from financing activities	(5)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD.....	(152)	(200)	(1,010)	(308)	(237)	(152)	(60)
Cash assets at the beginning of the reporting period	3,270	3,070	4,869	3,859	3,551	3,314	3,162
Net cash transferred to/from other agencies	1,751	-	-	-	-	-	-
Cash assets at the end of the reporting period	4,869	2,870	3,859	3,551	3,314	3,162	3,102

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

Part 12

Utilities

Introduction

The Utilities portfolio comprises the six State-owned electricity and water utilities, providing homes and businesses with access to safe, reliable and efficient services. The portfolio maintains the capacity and reliability of its assets, and invests in infrastructure and new and emerging technologies to support the State. It plays a central role in the economic development of the State and in improving the living standards of the community.

Summary of Recurrent and Asset Investment Expenditure

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Synergy		
– Asset Investment Program	1,297,800	568,436
Western Power		
– Asset Investment Program	1,341,719	1,707,926
Horizon Power		
– Asset Investment Program	151,526	112,231
Water Corporation		
– Asset Investment Program	1,487,653	2,221,715
Bunbury Water Corporation		
– Asset Investment Program	9,571	23,266
Busselton Water Corporation		
– Asset Investment Program	12,970	10,044

Ministerial Responsibilities

Minister	Agency	Services
Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara	Synergy	n.a.
	Western Power	n.a.
	Horizon Power	n.a.
Minister for Aboriginal Affairs; Water; Climate Resilience; South West	Water Corporation	n.a.
	Bunbury Water Corporation	n.a.
	Busselton Water Corporation	n.a.

Synergy

Part 12

Utilities

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

	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 TO GENERAL GOVERNMENT SECTOR ^(a)							
National Tax Equivalent Regime - Income Tax	210	-	-	-	-	-	-
Local Government Rates Equivalent	739	640	640	640	640	640	640
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies ^(b)	921,471	831,266	1,256,016	715,136	470,823	364,647	264,978
Other Subsidies ^(c)	6,494	12,700	12,700	7,900	7,900	7,900	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	224,699	1,073,820	1,068,218	419,538	132,131	-	-
Major Treasurer's Special Purpose Account(s).....	302,942	68,946	178,997	102,255	-	-	-
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	3,600,133	3,491,927	3,680,968	3,659,000	3,750,682	3,793,396	4,074,918
Revenue from Government	927,965	843,966	1,270,415	726,801	479,238	372,547	264,978
Total Expenses ^(d)	3,938,375	4,352,278	5,102,923	4,650,458	4,549,005	4,383,671	4,536,671
Total Borrowings	161,130	182,142	562,254	746,050	1,033,181	1,195,674	1,323,647
NET PROFIT AFTER TAX	589,513	(16,385)	(151,540)	(264,657)	(319,085)	(217,728)	(196,775)
CASH ASSETS ^(e)	155,311	178,178	232,900	196,890	196,020	196,368	196,632

(a) No income tax is projected to be payable over the forward estimates period as Synergy is not expected to return taxable profits.

(b) Synergy received additional operating subsidies in 2024-25 and 2025-26 primarily because of administering the electricity bill relief for residential and small business customers, and subsidies for System Security Transition Payment and Non-Co-Optimised Essential System Services.

(c) Other subsidies include amounts from Communities for the Hardship Utilities Grants Scheme and from Energy and Economic Diversification for Energy Ahead (previously the Household Energy Efficiency Scheme).

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

(e) 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 Synergy'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					
Residential Battery Scheme	-	(8,793)	(1,072)	(705)	-
Key Adjustments					
Cost of Living Support					
Commonwealth Energy Bill Relief.....	(348,618)	(168,142)	-	-	-
State Government Household and Small Business Electricity Credits.....	(1,079)	-	-	-	-
Feasibility Studies for Replacement Generation Assets	(1,250)	(10,000)	(4,220)	-	-
Financial Subsidies, Rebates and Concessions	(38,234)	(265,149)	(222,371)	(116,107)	(10,964)
Lithium Industry Support Program	(20,569)	(23,390)	-	-	-
Warradarge Wind Farm Stage 2.....	(15,000)	-	-	-	-

Significant Initiatives

Residential Battery Scheme

1. To assist households to purchase residential batteries and support the clean energy transition, the Government is offering one-off rebates for Synergy and Horizon Power customers.

Commonwealth Energy Bill Relief

2. In its 2025-26 Budget, the Commonwealth Government announced an extension of its electricity bill relief for households and eligible small businesses. In the 2025-26 financial year, a total of \$168.1 million (including administration costs) in bill relief will be provided to assist Synergy's residential electricity customers with cost of living pressures.

Lithium Industry Support Program

3. The Government is committed to maintaining Western Australia's leadership in the lithium industry by providing fee waiver support to lithium miners during the ramp-up phase of production and downstream processing for up to 24 months. Through the Lithium Industry Support Program, Government Trading Enterprises (GTEs), including Synergy, will temporarily waive government fees to support the continuation of downstream processing of lithium for up to two years, with a total value of \$90 million.

Investing in WA's Future

4. A \$15.5 million subsidy will be provided to Synergy to conduct a feasibility assessment into replacement generation assets.
5. A \$15 million payment will be made to Bright Energy Investments to compensate for the financial impact that the development of Warradarge Wind Farm Stage 2 will have on the operation of Warradarge Wind Farm Stage 1.

Financial Sustainability

6. Synergy receives operating subsidies to fund its non-commercial Government obligations and for rebates and concessions to customers that it administers on behalf of the Government.
 - 6.1. Operating subsidies support revenue shortfalls due to limiting the impact of cost increases on residential and small business customers in the South West Interconnected System.
 - 6.2. The Government supports Synergy customers experiencing financial hardship or receiving concessions through various subsidies and programs.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between Synergy'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.	Sensibly managing the budget to set the State up for the long-term future.	1. Financial performance
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Becoming a renewable energy powerhouse.	2. Protecting our environment
	Build a skilled workforce for the future.	3. Increase organisational diversity
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Living in the healthiest State in the nation.	4. Employee safety
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Deliver well planned liveable communities, and integrated transport networks.	5. Customer service

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Financial performance:					
Earnings before interest, taxes, depreciation, and amortisation (EBITDA) (\$ million) equal or greater than ^(a)	164.1	115.5	2.2	(17.1)	1
EBITDA margin equal or greater than	4.2%	2.7%	0.0%	(0.4%)	1
Net Profit After Tax (NPAT) margin equal or greater than	0.6%	(0.4%)	(3.1%)	(6%)	
Outcome: Protecting our environment:					
Reduce emissions by 80% by 2030 (from 2020 levels) (kilotonnes of CO ₂ equivalent)	5,372	≤3,400	4,402	≤4,652	2
Outcome: Increase organisational diversity:					
Diversity index met ^(b)	3/5	5/5	3/5	5/5	
Outcome: Employee safety:					
Recordable Injury Frequency Rate (RIFR) equal or less than	1.84	5.0	3.28	2.60	
Outcome: Customer service:					
Customer Effort Score (CES) ^(c)	69.3	≥68.9	71.6	≥69.9	

(a) EBITDA is calculated as NPAT, removing the impact of depreciation and amortisation and finance and interest costs per the Income Statement.

(b) Scoring where each item is scored 0 if not met, or 1 if met (i.e. pass/fail) for the following metrics: greater than ten Aboriginal and Torres Strait Islander employees, women in senior leadership representing more than 40% of the leadership group, employees with disclosed disability representing more than 4.5% of the workforce, an inclusivity measure of greater than 60%, and spend with Aboriginal and Torres Strait Islander businesses representing 3.5% of the overall procured spend.

(c) CES is the metric Synergy uses to understand customer processes and experiences. CES is the percentage of survey respondents who provided a score of 9 or 10 out of a 0 to 10 point rating for the question 'How easy was it to interact with Synergy?'.

Explanation of Significant Movements

(Notes)

- The 2023-24 Actual excludes the impacts arising from the reversal of provisions for onerous contracts and impairment of non-current assets and the share of loss from joint ventures. The 2024-25 Estimated Actual EBITDA is lower than the 2023-24 Actual due to increased network costs, market fees and fuel prices. The reduction of EBITDA between the 2024-25 Budget and the 2024-25 Estimated Actual is driven by market changes adversely impacting Synergy's costs, including increased essential system services costs, higher than expected network costs, increased maintenance costs and higher gas prices. A lower EBITDA is projected for the 2025-26 Budget Target primarily due to higher capacity costs for Synergy in the Wholesale Electricity Market.
- The 2025-26 Budget Target is based on Synergy's estimated output (gigawatt hours) for the financial year. The actual emissions result is impacted by factors outside of Synergy's control including availability of other market participants, system demand and weather.

Asset Investment Program

Investment in Renewable Assets

- Over the forward estimates period, Synergy forecasts investing \$199.9 million and \$424 million to complete the Collie Battery Energy Storage System and King Rocks Wind Farm.

Thermal Generation

- Synergy's generation portfolio includes coal, gas, liquid fuel and renewable energy assets. The expenditure in 2024-25 to maintain these assets is forecast to be \$64.8 million. A total of \$69.8 million is projected to be invested in 2025-26, with \$93.8 million allocated over the outyears. Major investments include:
 - \$89.3 million for Cockburn Power Station and for the Kwinana High-Efficiency Gas Turbines. This includes the replacement of turbine blades and other critical components;
 - \$67.7 million at Pinjar Power Station to replace gas turbine rotor and other parts;
 - \$27.1 million at Muja Power Station and \$13.7 million at Collie Power Station for various upgrades and parts replacement; and
 - \$6.1 million for battery energy storage system maintenance and \$2 million to extend and increase the capacity of the Alkimos Battery.

Corporate

- Over the forward estimates period, \$18.8 million will be spent on upgrading ICT infrastructure, and ongoing ICT capital expenditures, such as replacing end-of-life systems.

	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							
Corporate							
Business Systems Replacement	88,978	77,986	3,000	4,500	1,564	1,764	3,164
Property, Plant and Equipment	33,912	26,152	1,939	1,940	1,940	1,940	1,940
Decarbonisation							
Collie Battery Energy Storage System 1 (CBESS 1)	1,630,450	1,430,501	1,042,180	199,949	-	-	-
Decarbonisation - Other Minor Investment	2,609	1,713	1,713	448	448	-	-
King Rocks Wind Farm	503,282	79,307	79,307	291,844	132,131	-	-
Generation							
Cockburn Gas Turbine	151,399	83,458	8,021	23,500	20,000	11,350	13,091
Collie Power Station	90,795	87,784	10,710	3,011	-	-	-
Kwinana Power Station	82,168	72,452	3,588	4,716	5,000	-	-
Muja Power Station	175,130	157,830	9,830	5,300	12,000	-	-
Other Generation Infrastructure Projects	93,011	78,170	7,496	4,568	3,628	2,852	3,793
Pinjar Gas Turbine	124,185	81,585	25,116	24,600	18,000	-	-
COMPLETED WORKS							
Decarbonisation - Kwinana Battery Energy Storage System 2 (KBESS 2)	652,808	652,808	104,900	-	-	-	-
NEW WORKS							
Alkimos Battery Upgrade	2,000	-	-	1,000	1,000	-	-
Generation - Maintenance of Battery Energy Storage System ...	6,120	-	-	3,060	3,060	-	-
Total Cost of Asset Investment Program	3,636,847	2,829,746	1,297,800	568,436	198,771	17,906	21,988
FUNDED BY							
Capital Appropriation			1,037,407	404,538	132,131	-	-
Internal Funds and Balances			81,396	76,643	66,640	17,906	21,988
Major Treasurer's Special Purpose Account(s) Climate Action Fund			178,997	87,255	-	-	-
Total Funding			1,297,800	568,436	198,771	17,906	21,988

Financial Statements

Income Statement

Revenue

1. The 2024-25 Estimated Actual and the 2025-26 Budget Year have been updated to include more recent South West Interconnected System demand and dispatch forecasts. These updates also incorporate higher forecasts for market, commodity, and access prices, as well as the impact of market regulations, requirements, and the provision of market services.
2. Operating subsidies include the State and Commonwealth Government household and small business cost of living bill relief received in 2024-25 (\$811.7 million) and 2025-26 (\$168.1 million), as well as subsidies to support Synergy's financial sustainability.

Expenses

3. The 2023-24 Actual Net Profit Before Tax of \$589.7 million includes one-off benefits from the reversal of provisions for onerous contracts and asset impairments. Excluding these one-off benefits, the Net Profit Before Tax was \$24.2 million.

Statement of Financial Position

4. Property, plant, and equipment includes the capital cost of the decarbonisation assets, while the associated contributions from the Government are included in equity.
5. Long-term borrowings have increased to support Synergy's working capital requirement and operating cash outflows.

Statement of Cashflows

6. Synergy's cash flows are supported by a combination of long-term debt, subsidies, and equity contributions.

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.....	3,583,004	3,480,522	3,666,282	3,645,749	3,736,531	3,783,914	4,065,970
Other revenue.....	17,129	11,405	14,686	13,251	14,151	9,482	8,948
Revenue from Government							
Operating subsidies.....	921,471	831,266	1,256,016	715,136	470,823	364,647	264,978
Other subsidies.....	6,494	12,700	14,399	11,665	8,415	7,900	-
TOTAL REVENUE	4,528,098	4,335,893	4,951,383	4,385,801	4,229,920	4,165,943	4,339,896
Expenses							
Employee benefits ^(b)	154,261	162,578	162,565	179,324	187,881	193,624	193,779
Grants and subsidies	596,219	567,113	912,122	276,000	112,882	117,639	122,600
Supplies and services	2,969,929	3,377,882	3,739,836	3,815,961	3,853,106	3,653,378	3,801,873
Accommodation	1,551	1,292	1,292	1,312	1,331	1,352	1,351
Depreciation and amortisation	(8,061)	53,142	71,129	151,292	181,284	196,839	195,845
Finance and interest costs	104,274	78,805	82,580	96,336	101,862	114,732	118,148
Other expenses	120,202	111,466	133,399	130,233	110,659	106,107	103,075
TOTAL EXPENSES	3,938,375	4,352,278	5,102,923	4,650,458	4,549,005	4,383,671	4,536,671
NET PROFIT/(LOSS) BEFORE TAX	589,723	(16,385)	(151,540)	(264,657)	(319,085)	(217,728)	(196,775)
National Tax Equivalent Regime - Current tax equivalent expense	210	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	589,513	(16,385)	(151,540)	(264,657)	(319,085)	(217,728)	(196,775)

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 1,060, 1,110 and 1,165 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.....	155,311	178,178	232,900	196,890	196,020	196,368	196,632
Receivables.....	435,050	167,778	126,994	174,228	182,954	188,287	223,416
Assets held for sale.....	247	128	-	-	-	-	-
Other.....	555,868	275,870	328,070	244,000	239,803	248,658	270,458
Total current assets.....	1,146,476	621,954	687,964	615,118	618,777	633,313	690,506
NON-CURRENT ASSETS							
Property, plant and equipment.....	1,356,374	2,979,077	2,958,291	3,375,416	3,392,885	3,212,417	3,036,883
Intangibles.....	11,464	12,327	14,198	94	114	1,651	3,328
Other.....	65,923	27,785	24,189	59,145	61,200	63,263	65,326
Total non-current assets.....	1,433,761	3,019,189	2,996,678	3,434,655	3,454,199	3,277,331	3,105,537
TOTAL ASSETS	2,580,237	3,641,143	3,684,642	4,049,773	4,072,976	3,910,644	3,796,043
CURRENT LIABILITIES							
Employee provisions.....	42,043	19,395	11,606	30,790	34,811	37,764	41,378
Payables.....	380,127	330,673	141,302	213,992	228,503	213,936	228,276
Borrowings and leases.....	24,648	24,577	24,648	24,648	24,648	24,648	24,648
Interest payable.....	1,067	1,028	1,407	2,422	3,337	4,832	5,563
Other.....	390,774	264,104	360,158	398,040	399,575	376,286	360,768
Total current liabilities.....	838,659	639,777	539,121	669,892	690,874	657,466	660,633
NON-CURRENT LIABILITIES							
Employee provisions.....	30,730	28,941	30,770	30,650	30,650	30,650	30,650
Borrowings and leases.....	292,650	289,035	669,379	829,374	1,092,997	1,233,994	1,337,308
Other.....	911,030	1,235,526	880,069	697,418	622,970	570,777	546,470
Total non-current liabilities.....	1,234,410	1,553,502	1,580,218	1,557,442	1,746,617	1,835,421	1,914,428
TOTAL LIABILITIES	2,073,069	2,193,279	2,119,339	2,227,334	2,437,491	2,492,887	2,575,061
NET ASSETS	507,168	1,447,864	1,565,303	1,822,439	1,635,485	1,417,757	1,220,982
EQUITY							
Contributed equity.....	2,414,086	3,784,415	3,643,628	4,165,421	4,297,552	4,297,552	4,297,552
Accumulated surplus/(deficit).....	(1,906,460)	(2,342,797)	(2,058,000)	(2,322,657)	(2,641,742)	(2,859,470)	(3,056,245)
Reserves.....	(20,325)	6,246	(20,325)	(20,325)	(20,325)	(20,325)	(20,325)
TOTAL EQUITY	487,301	1,447,864	1,565,303	1,822,439	1,635,485	1,417,757	1,220,982

(a) Full audited financial statements are published in Synergy'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.....	3,545,702	3,362,295	3,767,480	3,493,825	3,578,084	3,601,109	4,073,272
GST receipts.....	426,938	359,918	376,327	415,393	453,260	453,971	445,861
Other receipts.....	17,922	29,346	9,774	7,983	8,397	3,310	2,566
Payments							
Employee benefits.....	(149,628)	(163,439)	(192,865)	(159,564)	(183,260)	(189,938)	(189,469)
Supplies and services.....	(3,578,981)	(3,333,677)	(4,039,706)	(3,856,562)	(3,854,757)	(3,665,772)	(3,977,940)
Accommodation ^(b)	(812)	(412)	(412)	(410)	(410)	(433)	(433)
GST payments.....	(434,220)	(384,958)	(390,362)	(442,103)	(453,184)	(453,972)	(445,859)
Finance and interest costs.....	(27,852)	(5,468)	(13,195)	(31,752)	(43,081)	(60,463)	(69,553)
Other payments.....	(718,259)	(751,142)	(982,059)	(362,559)	(206,902)	(206,543)	(210,878)
Net cash from operating activities.....	(919,190)	(887,537)	(1,465,018)	(935,749)	(701,853)	(518,731)	(372,433)
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	48	-	-	-	-	-	-
Other receipts.....	2,146	4,008	4,008	3,281	2,295	2,306	2,379
Payments							
Purchase of non-current assets.....	(690,784)	(1,228,034)	(1,297,800)	(568,436)	(198,771)	(17,906)	(21,988)
Other payments.....	-	-	-	(30,000)	-	-	-
Net cash from investing activities.....	(688,590)	(1,224,026)	(1,293,792)	(595,155)	(196,476)	(15,600)	(19,609)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	179,000	526,124	308,795	412,131	287,493	252,973
Payments							
Repayment of borrowings and leases.....	(4)	(207,862)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Net cash from financing activities.....	(4)	(28,862)	401,124	183,795	287,131	162,493	127,973
CASHFLOWS FROM GOVERNMENT							
Receipts							
Administered appropriations.....	224,699	-	-	-	-	-	-
Operating subsidies.....	929,513	831,072	1,192,271	778,483	470,612	364,429	264,973
Equity contributions.....	-	1,073,820	1,068,218	419,538	132,131	-	-
Other subsidies.....	6,494	12,700	14,399	11,665	8,415	7,900	-
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	302,942	68,946	178,997	102,255	-	-	-
Payments							
National Tax Equivalent Regime - Income Tax....	(1)	-	-	-	-	-	-
Local Government Rates Equivalent.....	(739)	(937)	(937)	(842)	(830)	(143)	(640)
Receipts paid into Consolidated Account.....	-	-	(17,673)	-	-	-	-
Net cash provided to Government.....	(1,462,908)	(1,985,601)	(2,435,275)	(1,311,099)	(610,328)	(372,186)	(264,333)
NET INCREASE/(DECREASE) IN CASH HELD.....	(144,876)	(154,824)	77,589	(36,010)	(870)	348	264
Cash assets at the beginning of the reporting period.....	300,187	333,002	155,311	232,900	196,890	196,020	196,368
Cash assets at the end of the reporting period.....	155,311	178,178	232,900	196,890	196,020	196,368	196,632

(a) Full audited financial statements are published in Synergy'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 Power

Part 12

Utilities

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	40,639	155,028	116,200	164,251	190,014	187,327	176,208
Local Government Rates Equivalent	1,801	1,734	1,734	1,769	1,813	1,858	1,904
Dividends ^{(a)(b)(c)(d)}	-	273,560	71,398	362,118	284,851	297,658	335,265
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Other Subsidies	1,341	-	-	-	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	89,073	145,481	227,246	599,001	259,879	143,048	143,836
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	2,112,331	2,300,915	2,227,582	2,479,360	2,592,093	2,674,529	2,727,651
Revenue from Government	1,341	-	-	-	-	-	-
Total Expenses ^(e)	1,620,379	1,739,724	1,799,495	1,885,340	1,940,580	2,008,727	2,100,157
Total Borrowings	7,604,714	8,216,960	7,985,236	8,388,182	8,947,070	9,323,550	9,521,454
NET PROFIT AFTER TAX	380,790	394,743	301,571	417,835	456,001	466,064	440,666
CASH ASSETS ^(f)	222,164	229,623	281,819	297,971	292,341	337,322	347,759

(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) Western Power retained its 2023-24 dividend payment to contribute to funding future infrastructure investment.

(c) The interim dividend for 2024-25 will be paid as a final dividend for 2024-25 in December 2025.

(d) Western Power will retain \$50 million in dividends annually from 2024-25 to 2027-28 (\$200 million in total) for the Housing Enabling Infrastructure 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 Western Power'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 Adjustments					
Assumed Transmission Network Tariff Revenue.....	-	17,976	41,375	45,364	46,584
Clean Energy Link Infrastructure	439	1,112	(4,054)	(13,782)	(18,906)
Community Batteries	(21)	(1,648)	3,144	(431)	(631)
Eastern Goldfields Reliability.....	(9,893)	(19,066)	(3,769)	5,383	6,800
Residential and Industrial Development	(2,774)	163	(311)	(1,022)	(1,956)
Development of a North Metropolitan Depot	-	(61)	(135)	(148)	(151)
Operating Expenditure Uplift for Insulator Treatment and Fault Response	(20,423)	(13,549)	(2,373)	(455)	(440)
Project Jupiter - Australian Renewable Energy Agency Funding	1,182	3,556	1,599	(243)	(1,616)
Relocation and Augmentation of Networks Assets	-	(275)	(598)	(629)	(599)
Retained Dividends for the Housing Enabling Infrastructure Fund	(49,314)	(47,833)	(46,084)	(44,152)	7,204
Other					
2024-25 Retained Interim Dividend	(120,537)	120,537	-	-	-
Alignment of Equity and Dividend with 2023-24 Actual Outcome	19,198	(3,503)	(3,845)	(3,876)	(3,903)
Capital Contributions Revenue and Equity Forecast Update.....	(28,673)	(4,794)	1,053	1,194	1,295
Interest Expenditure and Other Revenue Update.....	(5,451)	(11,692)	(19,869)	(30,871)	(40,959)
Network Tariff Revenue Forecast Update	(25,114)	13,347	9,920	57,272	62,355
Reprofile of Capital Expenditure.....	-	-	-	4,882	10,717

Significant Initiatives

Transmission Growth

1. Western Power is continuing to navigate a period of significant transformation within the South West Interconnected System (SWIS), driven by the State's decarbonisation targets, large-scale electrification, and customers transition to renewable energy.
2. The energy transition requires sustained investment in transmission to support renewable energy integration and modernising the distribution network to integrate and capitalise on increasing proliferation of Distributed Energy Resources (DER).
3. Works to facilitate the transmission network expansion is progressing through the Clean Energy Link program to support renewable energy integration in the electricity network, large-scale electrification and the transition away from higher carbon fossil fuel generation.
4. With the expansion of the transmission network comes increasing engagement with local communities and landowners by both Western Power and PoweringWA. The breadth and depth of its engagement will empower communities to play an active role in the energy transition.
5. The volume of activity needed to achieve the State's decarbonisation goals and the introduction of new renewable energy sources will require considerable expansion of Western Power's workforce capability and the broad energy industry locally, nationally and globally.

Housing Demand Activities

6. Supporting the Government to increase housing supply in Western Australia is a key priority for Western Power. In so doing, Western Power is continuing its focus on streamlining connection processes and increasing delivery capacity, as well as supporting the Government's policy decisions on funding and prioritising construction of development headworks to support rapid housing supply increases.
7. Western Power will retain \$50 million in dividends annually from 2024-25 to 2027-28 (\$200 million in total) for the Housing Enabling Infrastructure Fund.

Distribution Transformation

8. Western Power is developing its capability as the SWIS's Distribution System Operator (DSO) responsible for the integration and coordination of DER in the SWIS, and is building on insights from Projects Symphony and Jupiter in line with the Government's guidance on DER Orchestration Roles and Responsibilities in the SWIS.
9. These activities align with broader objectives including implementation of Government's Electric Vehicle Action Plan, expansion of advanced metering infrastructure and Government subsidies for behind-the-meter battery storage.
10. Alongside the DSO-related activities, the distribution network continues to be modernised to address reliability and safety challenges, support growing electrification, and improve climate resilience. In line with Western Power's Modular Grid Strategy, activity will include the continued deployment of standalone power systems and microgrids in regional areas and undergrounding of the urban network.

Reliable Supply

11. Network reliability remains a key priority as modelling suggests that climate-related risks such as heatwaves, dry spells, storms and bushfires continue to increase in frequency. Key to addressing these challenges is implementing a regional reliability initiative that focuses on strengthening assets in vulnerable regional areas and introducing climate-adaptive solutions. These activities continue to be undertaken in consultation with local communities to ensure the most prudent reliability improvement options.
12. Maintaining the safety and reliability of the SWIS also remains a key focus as climate-related risks continue to grow. A Non-Co-optimised Essential System Services has been implemented to support an interim reliability solution to the Eastern Goldfields Region.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Western Power'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.	Ensure business and financial sustainability.	1. Optimise the use of Western Power's assets to deliver our services
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Provide reliable customer supply to enable WA.	2. Maintain availability of customer supply across the South West Interconnected Network (SWIN)
	Develop a strong energy industry workforce.	3. Provide a workplace that engages its employees
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Ensure the safety of our people and community.	4. Minimise injuries impacting our people and their ability to deliver services to the community
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Connect more renewables to decarbonise our community.	5. Increase the proportion of all electricity needs met by renewable energy, through tracking of total electricity generation in the South West Interconnected System (SWIS)

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Optimise the use of Western Power's assets to deliver our services:					
Return on regulated asset base	5.14%	≥5.16%	5.25%	≥5.66%	1
Outcome: Maintain availability of customer supply across the South West Interconnected Network (SWIN):					
Network availability	99.9%	≥99.9%	99.91%	≥99.9%	
Outcome: Provide a workplace that engages its employees:					
Employee engagement ^(a)	71%	≥76%	n.a.	≥76%	2
Outcome: Minimise injuries impacting our people and their ability to deliver services to the community:					
Total recordable injury frequency rate ^(b)	8.8	≤8.2	7.8	≤8.2	
Outcome: Increase the proportion of all electricity needs met by renewable energy, through tracking of total electricity generation in the South West Interconnected System (SWIS):					
Percentage of renewables in the network	34%	≥38%	40%	≥43%	

(a) Reflects the broader employee experience to engage and retain Western Power's workforce.

(b) Measurement of the number of 'recordable' injuries per one million hours worked, where 'recordable' injuries include fatalities, lost time injuries, restricted work injuries and medical treatment injuries.

Explanation of Significant Movements

(Notes)

1. Previous Return on Regulated Asset Base (RAB) definitions used the Fifth Access Arrangement opening RAB balance from 2023. To improve timeliness and currency of this indicator, in 2025-26 the Return on RAB is based on the end of the previous financial year forecast RAB balance. The 2025-26 Budget Target is pending Western Power's Board's approval in June 2025.
2. Employee engagement across the entire employee population is currently measured once annually in the June quarter of the financial year. As it cannot be estimated, no 2024-25 Estimated Actual has been disclosed. Actual performance will be reported in the 2025 Annual Report.

Asset Investment Program

1. Western Power builds, maintains and operates the distribution and transmission electricity network in the southwest of Western Australia. Western Power's Asset Investment Program (AIP) is underpinned by its Asset Management Framework, designed to meet the requirements of Western Power's licence obligations, good industry practice, relevant Australian standards and customer expectations. Western Power's focus is to provide customers with access to a safe, reliable, affordable and efficient supply of electricity with a focus on more flexible connection and operation of DER and large-scale renewables.
2. As part of Western Power's Access Arrangement submission and approvals process, the Economic Regulation Authority (ERA) undertakes a rigorous review of Western Power's forecast expenditure. The ERA sets service performance targets, network tariffs and charges for Western Power that are considered in the best interests of the customer. This process ensures that there is demonstrable need for the investments proposed by Western Power, and that the investments are efficient.
3. Western Power's network is in a period of transition. Existing network assets are ageing and a portion are approaching end-of-life. At the same time, technological progress is rapidly reducing the cost of non-traditional alternative technologies. To best meet the needs of the community, Western Power is moving as safely and as affordably as possible to increase the introduction of these technologies into the network. Western Power also plays a critical role in the energy transition by connecting renewable energies to the network and enabling electrification of industries to achieve their own decarbonisation goals.

Commonwealth Government Initiatives

4. As part of the Commonwealth Government's Community Batteries for Household Solar Program, aimed at supporting households to store excess solar energy for use during peak times, reducing emissions and easing pressure on the network during peak times, Western Power will invest \$18 million in 2025-26 for the installation of community batteries on the distribution network across 13 low voltage and five medium voltage sites in Western Australia.

Government Initiatives

5. As part of the Government's energy transition plan in achieving decarbonisation objectives, \$542 million will be invested in 2025-26 to continue to progress the Clean Energy Link - North project, which involves upgrading transmission lines to allow new wind capacity to connect in the Wheatbelt and Mid West, and to undertake other early investigative works for potential transmission network augmentations to support the decarbonisation of the SWIS and enable more renewable energy sources to be connected.
6. Western Power's 2025-26 AIP includes \$17.3 million allocated to the relocation and/or upgrade of transmission and distribution assets to facilitate broader capital works across the Perth metropolitan region.

Growth

7. Growth capital expenditure (transmission and distribution) is typically one of the largest areas of investment for an energy network business. Western Power is committed to connecting customers and investing in infrastructure to support the State's economy and clean energy transition.
8. Capacity expansion projects for the distribution network will continue to address Western Power's forecast growing customer load demand. Distribution Capacity Expansion also includes the construction of a new feeder from the Medina Zone Substation to the Mundijong West Industrial Area, ensuring adequate capacity to support nearby commercial development, and an additional \$4.1 million in 2025-26 for network reinforcement to support housing growth in Bullsbrook, Mandogalup, Hammond Park and South Yunderup.

Safety

9. Safety is a priority for Western Power, which extends across the community and its employees. Investment in safety accounts for 34% of Western Power's total AIP (excluding decarbonisation investment) in 2025-26.
10. Western Power will commit \$392.2 million in 2025-26 to continue important safety programs, including:
 - 10.1. \$148.1 million as part of Western Power's Underground Power Program, where significant capital works projects have been planned to upgrade sections of the overhead network and replace with underground power to improve reliability and increase the ability to host DER while improving safety and the customer experience. The program is an opportunity for local governments to capitalise on the significant investment by Western Power. In 2025-26, the program will be delivered in suburbs/areas including Doubleview, Bassendean, North Melville, Willagee, South Perth, Kensington, North Perth, and Mount Hawthorn;
 - 10.2. \$124.9 million to replace 250 km of the highest risk overhead conductors and replacing or reinforcing 14,400 wood power poles to mitigate safety risks in the most fire prone areas with management programs; and
 - 10.3. \$111.4 million on standalone power systems to improve power system reliability for regional customers in the Western Power network area.

Security

11. Investment in security is designed to reduce supply interruptions resulting from transmission line or electrical facility outages. Western Power will commit \$6.7 million in thermal management to address fault rated equipment, voltage instability and relieve voltage constraints in the network.

Service

12. Service covers investment to ensure regulatory compliance, system reliability, asset replacement, metering, business support, ICT, including Supervisory Control and Data Acquisition, and building site management (corporate real estate). Western Power will invest \$447.8 million in service capital projects in 2025-26. Key investments include:
 - 12.1. \$127.6 million on reliability-driven asset replacement to reduce the risks of plant asset failure and ensure network service and operability are maintained, including \$9 million for Project Jupiter (funded by the Commonwealth Australian Renewable Energy Agency) to accelerate the development of virtual power plants in the SWIS and Wholesale Electricity Market;
 - 12.2. \$122.1 million in regulatory compliance, with upgrades to substation security and improvements to network reliability;
 - 12.3. \$107.3 million for business support and ICT, which primarily includes upgrades and replacement of ICT hardware and software that face rapid obsolescence, maintenance of telecommunication network management systems and cybersecurity;
 - 12.4. \$71.2 million on metering, including the installation of around 178,000 advanced meters. Advanced meters provide more detailed usage and power quality information and can be read remotely, providing data that enables Western Power to monitor the risk of, and improve safety outcomes by reducing the risk of electric shocks; and
 - 12.5. \$19.6 million on corporate real estate to undertake minor upgrades at six depots required to ensure compliance with current workplace safety practices and improve financial efficiency through redevelopment and consolidation. Investment also includes security upgrade at Hope Road depot.

	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							
Commonwealth Government Initiatives							
Community Batteries - Community Batteries for Household Solar Program.....	22,849	4,768	4,643	18,030	51	-	-
Government Initiatives							
Decarbonisation.....	1,741,668	152,633	87,108	542,033	564,372	371,630	111,000
Relocation and Augmentation of Network Assets.....	134,046	100,268	31,384	17,295	109	8,187	8,187
Growth							
Distribution							
Capacity Expansion	487,065	347,125	59,122	42,462	36,924	28,277	32,277
Customer Access.....	2,167,092	1,675,848	129,648	145,279	139,667	94,149	112,149
Transmission							
Capacity Expansion	372,311	236,898	30,657	37,941	30,280	28,491	34,561
Customer Driven	614,429	532,735	74,012	39,334	13,640	13,360	15,360
Other Asset Investment - Motor Vehicle Fleet and Mobile Plant	216,390	141,530	38,807	18,909	20,517	16,717	18,717
Safety							
Bushfire Mitigation	100,814	89,391	9,377	1,470	1,579	4,187	4,187
Conductor Management	1,017,199	830,438	84,977	46,623	45,064	42,537	52,537
Connection Management.....	209,817	184,275	4,138	6,366	6,626	5,275	7,275
Grid Transformation.....	930,887	137,675	53,094	148,082	214,296	194,680	236,154
Pole Management.....	2,729,341	2,399,188	196,673	78,253	78,640	77,630	95,630
Standalone Power System	428,825	163,187	46,692	111,376	60,508	84,177	9,577
Security							
Thermal Management.....	6,176	3,304	224	1,222	1,222	214	214
Voltage and Fault Level Management	66,680	43,261	4,199	5,458	4,837	6,562	6,562
Service							
Business Support and ICT.....	1,679,649	1,187,758	182,843	107,255	110,586	126,025	148,025
Corporate Real Estate	407,725	371,187	34,230	19,641	16,897	-	-
Metering.....	758,217	469,874	112,859	71,206	66,899	69,119	81,119
Regulatory Compliance	638,942	343,626	57,216	122,070	117,976	24,635	30,635
Reliability Driven Asset Replacement.....	1,508,231	997,538	93,816	127,621	127,998	116,884	138,190
COMPLETED WORKS							
Government Initiatives - State Underground Power Program	233,681	233,681	6,000	-	-	-	-
Total Cost of Asset Investment Program	16,472,034	10,646,188	1,341,719	1,707,926	1,658,688	1,312,736	1,142,356
FUNDED BY							
Borrowings			1,307,106	1,270,405	1,551,772	1,331,647	1,184,235
Capital Appropriation.....			33,010	448,786	124,700	-	-
Other			1,603	(11,265)	(17,784)	(18,911)	(41,879)
Total Funding.....			1,341,719	1,707,926	1,658,688	1,312,736	1,142,356

Financial Statements

Income Statement

Revenue

- Western Power receives revenue from network services primarily through network tariff services. Network tariff is approved by the ERA under the Electricity Network Access Code 2004, including an efficient level of operating expenditure.
- Western Power's approach to populating network tariff revenue over the forward estimates period is based on the ERA's Fifth Access Arrangement Final Decision published on 31 March 2023. Accordingly, network tariff revenue and associated expenses are mostly aligned with the parameters set out in the Final Decision for the period 2024-25 to 2026-27 period. As required under the Electricity Networks Access Code 2004, Western Power is required to submit an annual price list to the ERA for approval.
- Western Power also receives revenue for unregulated services to customers, with the commercial terms and conditions negotiated between Western Power and customers.

4. Non-reference services revenue is received for revenue target services and non-revenue target services. Revenue target services reflect situations where the customer accepts different conditions to the standard access contract and service standard benchmark set under reference service tariffs. Non-revenue target services reflect the fees set by Western Power in line with the charging criteria published on the Western Power website.

Dividends

5. Western Power will retain \$50 million in dividends annually from 2024-25 to 2027-28 (\$200 million in total) for the Housing Enabling Infrastructure Fund to support future housing works.
6. The interim dividend for 2024-25 will be paid as a final dividend for 2024-25 in December 2025.

Statement of Financial Position

7. The increase in net assets over the forward estimates period reflects the ongoing investment in the AIP underpinning the Fifth Access Arrangement, and transmission network augmentations to support decarbonisation of the SWIS and enable more renewable energy sources to be connected to the network. These investments will be partly funded by internally generated funds, retained dividends, equity injection from Government and borrowings from the Western Australian Treasury Corporation.
8. The increase in borrowings over the forward estimates period will finance Western Power's capital expenditure.
9. The increase in contributed equity primarily reflects capital injection by the Government in support of the Clean Energy Link - North project.

Statement of Cashflows

10. Western Power's borrowings over the forward estimates period is primarily impacted by the level of network tariff revenue it receives from customers, offset by investment in capital expenditure and net payment to Government in the form of dividends.
11. Equity contribution for 2025-26 includes \$431.6 million in support of the Clean Energy Link - North project.
12. Cash assets at the end of 2025-26 includes the retained dividend component with the balance representing unrestricted cash.

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.....	1,917,619	2,033,762	1,997,881	2,204,451	2,333,971	2,398,618	2,443,428
Other revenue.....	194,712	267,153	229,701	274,909	258,122	275,911	284,223
Revenue from Government							
Capital subsidies.....	1,341	-	-	-	-	-	-
TOTAL REVENUE	2,113,672	2,300,915	2,227,582	2,479,360	2,592,093	2,674,529	2,727,651
Expenses							
Employee benefits ^(b)	231,392	242,128	242,128	245,776	255,912	260,637	267,152
Grants and subsidies.....	-	-	1,748	6,145	3,160	711	-
Supplies and services.....	250,097	200,239	248,973	239,844	208,101	211,641	216,927
Accommodation.....	2,532	3,297	3,297	3,373	3,460	3,450	3,536
Depreciation and amortisation	488,211	608,303	609,321	653,738	689,383	721,655	765,270
Finance and interest costs.....	314,113	344,343	352,614	380,126	412,508	449,749	483,665
Other expenses	137,034	111,414	111,414	114,338	117,056	108,884	111,607
Tariff Equalisation Contribution.....	197,000	230,000	230,000	242,000	251,000	252,000	252,000
TOTAL EXPENSES	1,620,379	1,739,724	1,799,495	1,885,340	1,940,580	2,008,727	2,100,157
NET PROFIT/(LOSS) BEFORE TAX.....	493,293	561,191	428,087	594,020	651,513	665,802	627,494
National Tax Equivalent Regime							
Current tax equivalent expense	40,639	155,028	116,200	164,251	190,014	187,327	176,208
Deferred tax equivalent expense	71,864	11,420	10,316	11,934	5,498	12,411	10,620
NET PROFIT/(LOSS) AFTER TAX.....	380,790	394,743	301,571	417,835	456,001	466,064	440,666
Dividends	-	273,560	71,398	362,118	284,851	297,658	335,265

(a) Full audited financial statements are published in Western Power's Annual Report.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 3,496, 3,699 and 3,814 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.....	7,137	24,995	18,633	34,785	29,155	74,136	84,573
Cash assets - Retained dividends	215,027	204,628	263,186	263,186	263,186	263,186	263,186
Receivables	246,225	233,909	252,450	259,298	269,711	281,487	281,839
Assets held for sale	374	2,297	374	374	374	374	374
Other.....	208,050	170,480	208,050	208,050	208,050	213,995	218,406
Total current assets.....	676,813	636,309	742,693	765,693	770,476	833,178	848,378
NON-CURRENT ASSETS							
Property, plant and equipment.....	13,072,041	13,794,906	13,809,782	14,929,571	15,964,466	16,624,496	17,066,932
Intangibles	141,100	260,731	200,228	200,228	200,228	206,949	217,613
Receivables	506	1,854	506	506	506	506	506
Other.....	29,022	43,793	29,022	29,022	29,022	29,022	29,022
Total non-current assets.....	13,242,669	14,101,284	14,039,538	15,159,327	16,194,222	16,860,973	17,314,073
TOTAL ASSETS	13,919,482	14,737,593	14,782,231	15,925,020	16,964,698	17,694,151	18,162,451
CURRENT LIABILITIES							
Employee provisions.....	116,519	113,204	118,982	119,034	119,387	119,387	119,387
Payables	96,172	151,242	104,881	153,854	175,807	167,022	165,103
Borrowings and leases	48,729	50,718	57,129	65,529	73,929	82,329	90,957
Interest payable	63,531	265	63,531	63,531	63,531	63,531	63,538
Other.....	242,349	243,523	240,655	261,874	281,610	316,669	324,630
Total current liabilities.....	567,300	558,952	585,178	663,822	714,264	748,938	763,615
NON-CURRENT LIABILITIES							
Employee provisions.....	15,767	13,107	16,002	16,003	16,005	16,005	16,012
Borrowings and leases	7,581,565	8,183,975	7,953,687	8,348,233	8,898,721	9,266,801	9,456,521
Other.....	1,391,753	1,405,116	1,406,848	1,421,728	1,429,445	1,444,690	1,459,349
Total non-current liabilities.....	8,989,085	9,602,198	9,376,537	9,785,964	10,344,171	10,727,496	10,931,882
TOTAL LIABILITIES	9,556,385	10,161,150	9,961,715	10,449,786	11,058,435	11,476,434	11,695,497
NET ASSETS	4,363,097	4,576,443	4,820,516	5,475,234	5,906,263	6,217,717	6,466,954
EQUITY							
Contributed equity.....	2,062,343	2,258,037	2,289,589	2,888,590	3,148,469	3,291,517	3,435,353
Accumulated surplus/(deficit).....	2,308,115	2,323,248	2,538,288	2,594,005	2,765,155	2,933,561	3,038,962
Reserves	(7,361)	(4,842)	(7,361)	(7,361)	(7,361)	(7,361)	(7,361)
TOTAL EQUITY	4,363,097	4,576,443	4,820,516	5,475,234	5,906,263	6,217,717	6,466,954

(a) Full audited financial statements are published in Western Power'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							
Sale of goods and services.....	1,899,829	2,037,944	2,002,063	2,209,042	2,338,700	2,403,463	2,448,395
Grants and subsidies.....	6,638	600	4,073	14,421	12,811	1,405	-
GST receipts.....	187,278	188,699	188,699	190,926	194,407	199,558	211,030
Other receipts.....	163,165	225,614	162,513	217,982	201,186	229,278	237,863
Payments							
Employee benefits.....	(222,453)	(241,452)	(241,452)	(245,516)	(255,236)	(260,418)	(266,929)
Supplies and services.....	(220,373)	(200,585)	(249,319)	(238,007)	(206,204)	(212,960)	(218,279)
Accommodation ^(b)	(731)	(3,297)	(3,297)	(1,604)	(1,647)	(1,592)	(1,632)
GST payments.....	(190,158)	(188,699)	(188,699)	(190,926)	(199,025)	(204,000)	(211,030)
Finance and interest costs.....	(311,180)	(338,154)	(346,425)	(376,418)	(410,093)	(446,464)	(480,789)
Tariff Equalisation Fund.....	(197,000)	(230,000)	(230,000)	(242,000)	(251,000)	(252,000)	(252,000)
Other payments.....	(175,516)	(112,290)	(114,038)	(122,304)	(122,085)	(111,579)	(113,640)
Net cash from operating activities.....	939,499	1,138,380	984,118	1,215,596	1,301,814	1,344,691	1,352,989
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	528	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(967,255)	(1,373,035)	(1,341,719)	(1,707,926)	(1,658,688)	(1,312,736)	(1,142,356)
Net cash from investing activities.....	(966,727)	(1,373,035)	(1,341,719)	(1,707,926)	(1,658,688)	(1,312,736)	(1,142,356)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	955,100	1,149,312	1,047,986	1,070,406	1,226,345	1,043,993	882,057
Other proceeds.....	7,941	-	-	-	-	-	-
Payments							
Repayment of borrowings and leases.....	(828,363)	(667,461)	(667,461)	(667,461)	(667,460)	(667,460)	(684,147)
Other payments.....	(11,819)	(15,883)	(15,883)	(16,201)	(16,606)	(17,021)	(17,447)
Net cash from financing activities.....	122,859	465,968	364,642	386,744	542,279	359,512	180,463
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Receipts							
Equity contributions.....	89,073	145,481	227,246	599,001	259,879	143,048	143,836
Payments							
Dividends to Government.....	-	(273,560)	(71,398)	(362,117)	(284,850)	(297,660)	(335,264)
National Tax Equivalent Regime - Income Tax....	(39,792)	(101,500)	(101,500)	(113,377)	(164,251)	(190,016)	(187,327)
Local Government Rates Equivalent.....	(1,801)	(1,734)	(1,734)	(1,769)	(1,813)	(1,858)	(1,904)
Net cash provided to Government.....	(47,480)	231,313	(52,614)	(121,738)	191,035	346,486	380,659
NET INCREASE/(DECREASE) IN CASH HELD.....	143,111	-	59,655	16,152	(5,630)	44,981	10,437
Cash assets at the beginning of the reporting period.....	79,053	229,623	222,164	281,819	297,971	292,341	337,322
Cash assets at the end of the reporting period.....	222,164	229,623	281,819	297,971	292,341	337,322	347,759

(a) Full audited financial statements are published in Western Power'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.

Horizon Power

Part 12 Utilities

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	1,904	3,947	4,419	3,080	3,549	3,430	6,112
Local Government Rates Equivalent	512	770	770	789	809	829	850
Dividends ^{(a)(b)}	-	5,844	6,457	6,019	6,007	6,061	9,523
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies ^(c)	45,234	29,342	58,002	18,848	20,383	20,838	21,026
Other Subsidies	-	1,100	2,100	1,200	200	200	200
Major Treasurer's Special Purpose Account(s)	44,918	40,668	40,668	40,533	31,961	31,961	31,961
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	2,404	-	-	-	14,451	14,451	14,451
Major Treasurer's Special Purpose Account(s)	7,455	17,496	18,550	14,446	-	-	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	620,489	617,048	616,546	628,469	649,344	659,752	674,666
Revenue from Government	90,152	77,037	105,274	65,535	56,589	53,196	53,187
Total Expenses ^(d)	696,101	681,033	707,091	687,742	694,112	701,510	707,486
Total Borrowings	882,672	1,056,939	968,198	1,025,186	1,042,796	1,084,697	1,138,534
NET PROFIT AFTER TAX	9,415	9,105	10,310	3,182	8,272	8,008	14,255
CASH ASSETS ^(e)	177,604	224,091	199,743	239,639	268,504	341,202	410,215

(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) Horizon Power retained its 2023-24 dividend payments to contribute to funding future infrastructure investment.

(c) Horizon Power received additional operating subsidies in 2023-24 and 2024-25 primarily as a result of administering the electricity credits for residential and small business customers, expenditure for remote communities and the Pilbara Green Link.

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

(e) 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 Horizon Power'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					
Residential Battery Scheme	-	(709)	(338)	(58)	(60)
Key Adjustments					
Asset Management Plan Capital Investment	-	(214)	(254)	(254)	(254)
Blackstone Hybrid Energy Solution	-	(537)	795	(212)	(454)
Community Batteries - Commonwealth Funding	-	1,369	1,491	(65)	(490)
Cost of Living Support - Commonwealth Energy Bill Relief	(13,801)	(5,830)	-	-	-
Dampier Peninsula and Warmun Diesel Contract	-	(411)	(615)	(685)	(770)
Exmouth Power Purchase Agreement	3,999	1,059	(2,189)	(2,725)	(1,719)
Gas Price Update	(2,891)	(1,804)	(585)	(66)	-
Leonora Power Project Update	(645)	(64)	(666)	(1,602)	(1,766)
Maitland-Burrup Common Use Transmission Infrastructure - Reversal	-	(8,850)	(9,905)	(13,609)	(14,577)
Murdoch Regulated Network Transformer Replacement	(53)	(150)	(392)	(435)	(435)
Onslow Customer Energy Supply Agreement Update	(237)	(45)	-	-	-
Pilbara Green Link	(8,000)	-	-	-	-
Remote Communities					
Diesel Contract	-	279	390	409	419
Operational Parameter Adjustments	(2,440)	(2,504)	(2,570)	(2,636)	(2,707)
Priority Asset Programs	(3,539)	(2,077)	-	-	-
Subsidy Update	(235)	(234)	(240)	(233)	(245)
Other					
Tariff Equalisation Contribution Update	-	(4,976)	(9,817)	(17,279)	(21,958)

Significant Initiatives

- Horizon Power's Corporate Strategy 2025-2030 is framed under three pillars: customer-led decarbonisation, affordable energy, and regional catalyst. The projects and programs within these pillars are aimed at achieving the strategic objectives and are aligned with Government goals. The strategy targets lowest costs, capital-light investment and is cognisant of reducing the impact of Horizon Power's capital program on the State's balance sheet.
- The strategy is guided by the principles of community involvement, Aboriginal and Torres Strait Islander commitment, cleaner, greener and regions first. This helps Horizon Power to focus on listening, creating and working together to improve a shared environment and reminds its workforce of the role played in delivering growth, success and sustainability in Western Australia's regional and remote communities.
- Horizon Power's strategy is designed to be dynamic, flexible and adaptable to evolving policy and legislative environments. Importantly, Horizon Power will adapt its priorities to ensure it is always aligned to the outcomes sought by the Government.

Decarbonised Regions

- Horizon Power's decarbonisation approach consists of a balanced mix of centralised and customer generation and storage assets. Horizon Power invests in centralised solutions where they are cost-effective or required, while proactively engaging with customers to increase the penetration, and leverage the emissions reduction benefits of Consumer Energy Resources (CER). Deploying and operating centralised storage at scale is key for the effective integration of increased levels of CER to enable greater decarbonisation.

CER Uptake

- Horizon Power's customers are playing a key and growing role in helping them deliver a clean energy future, with reliable, safe and affordable power. By enabling CER such as rooftop solar, batteries, electric vehicles and smart appliances to work more effectively with their energy systems, they can deliver clean energy, offer greater customer choice and put downwards pressure on power bills. Horizon Power will continue to invest in Battery Energy Storage Systems (BESS) to allow CER to be maximised whilst ensuring reliable operations.

Alternative Energy Products

- Horizon Power will continue to provide customers with access to contemporary energy solutions to improve energy affordability and bill management. Through the provision of accessible, impactful products and services, Horizon Power can offer its customers greater affordability and autonomy over their energy usage and costs while simultaneously reducing their cost to supply in high-cost systems. Horizon Power is focusing on developing products to drive greater CER assets under management which also require BESS to maximise solar energy usage.

Optimised Energy Systems

- Optimising energy systems will move Horizon Power's business towards highly automated, integrated, efficient energy systems that can deliver business cost savings, improve system security and reliability, and contribute to affordable energy for the regions. Horizon Power will continue to leverage its Distributed Energy Resource Management System (DERMS) technology and extend its orchestration capabilities to enable coordination of high penetration centralised and decentralised renewable energy assets.

Regularised Remote Aboriginal Communities

- Horizon Power will deliver remote communities service uplift by bringing the 117 remote communities assumed under Horizon Power's responsibility in 2023 to the same regularised standards as those found in other similar sized communities by 2031. This is a long-term work program that supports the Government to advance its commitment to Outcome 9 (Target 9b) of the National Agreement on Closing the Gap.

Government Strategic Initiatives

- Horizon Power will work with Government to deliver high-priority regional initiatives. This includes the delivery of energy affordability initiatives and facilitation of Government concessions, rebates and subsidies. Horizon Power will support the Government's delivery of the Pilbara Energy Transition Plan as required.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between Horizon Power'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.	Affordable Energy.	1. Optimising and extending core business
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Regional catalyst.	2. Minimise the risk of harm 3. Be a high-performing business

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Optimising and extending core business:					
Cost to supply unit cost (cents/kWh) ^(a)	39.3	41.9	40.8	41.9	
Return on assets ^(b)	3.5%	3.8%	3.6%	3.2%	
Net Profit After Tax	\$9.4 million	\$9.1 million	\$10 million	\$3.2 million	1
Outcome: Minimise the risk of harm:					
Lost time injury frequency rate ^(c)	5.4	nil	3.6	nil	
Total number of notifiable incidents ^(d)	10	nil	9	nil	
Unassisted pole failure rate ^(e)	0.41	1	0.47	1	
Outcome: Be a high-performing business:					
Customer satisfaction ^(f)	73%	70%	80%	70%	
System Average Interruption Duration Index (SAIDI) ^(g)	140 minutes	290 minutes	115 minutes	290 minutes	2
System Average Interruption Frequency Index (SAIFI) ^(h)	2.2	6.6	1.8	6.6	2
Number of compliant systems (out of 38) ⁽ⁱ⁾	27	33	32	33	
Major project completion within ±5% of approved budget ^(j)	100%	100%	100%	100%	

(a) All cost associated with Horizon Power's customers divided by kilowatt-hours supplied.

(b) Return to investors for every dollar of assets under Horizon Power's control.

(c) Lost time injury frequency rate is a formula to provide the number of lost time injuries to be sustained, per one million hours worked, over a given 12-month period.

(d) A network operator must notify the Director of Building and Energy, Local Government, Industry Regulation and Safety, of any incident or event that is caused, or significantly contributed to, by electricity that results in serious injury or serious damage.

(e) An unassisted pole failure is not caused by customer installation, lightning, vehicle, water ingress or vandalism or occurs when the pole failed under forces that were less than its design specification.

(f) Customer satisfaction is measured by an annual survey, undertaken by an external agency, amalgamating customer perceptions of reliability, service quality and product offering.

(g) The SAIDI measures the duration of sustained customer interruptions.

(h) The SAIFI measures the frequency of interruptions to customers.

(i) Achievement of SAIDI and SAIFI system reliability performance, as agreed or per the Electricity Industry (Network Quality and Reliability of Supply) Code 2005 for each system.

(j) Percentage of Government-approved projects completed within the approved budget.

Explanation of Significant Movements

(Notes)

1. The reduction of the 2025-26 Budget Target in comparison to the 2024-25 Estimated Actual is primarily a result of margin erosion from inflationary pressures on production costs.
2. The reductions in the 2024-25 Estimated Actual in comparison to the 2024-25 Budget Target are a result of investment in maintenance leading to a reduction of outages and interruptions.

Asset Investment Program

1. Horizon Power will invest \$112.2 million during 2025-26 and a further \$237.7 million over the outyears. This investment in regional Western Australia will continue to focus on providing a safe and reliable electricity supply to regional customers and supporting jobs in regional areas.

Asset Management Plan

2. Horizon Power is forecast to invest \$52.6 million in 2025-26 and a further \$167 million across the outyears to mitigate extreme and high risks associated with energy assets. This investment contributes towards ensuring regulatory compliance, reliability and capacity of all Horizon Power systems to support the safety, development and enhancement of communities throughout regional Western Australia.

Blackstone Hybrid Energy Solution

3. The diesel-fired Blackstone power station burnt down in November 2021 with the community being powered by high-cost temporary diesel generation since the event. A competitive tender process to build a new hybrid power solution, which includes solar and battery storage, has been completed. Construction is due to commence in August 2025 with an expected project completion date of mid-2026.
4. As part of the transition from high-cost diesel generation, Horizon Power will establish a Blackstone community fund to reinvest a percentage of cost savings from the displaced diesel generation into a community energy fund. This will be established in close consultation with the community and Traditional Owners. This project supports the National Agreement on Closing the Gap and the ongoing goal to enable all customers to participate in the clean energy transition.

Community Batteries

5. Horizon Power will procure and install 10 community batteries across Exmouth (three), Carnarvon (three) and Esperance (four), supported by the Government's sectoral emissions reduction strategy and Australian Renewable Energy Agency (ARENA) funding. The installation of these batteries promotes decarbonisation by enabling an increase in the uptake of customer-owned solar photovoltaic systems.
6. The batteries will provide solar smoothing services for larger renewable installations and will be storing excess energy generated by rooftop solar and other renewables to be released during peak demand. Some battery capacity will also be used to support the power system and network such as voltage control. As part of this project, DERMS technology will be used to orchestrate the network batteries to maximise the value of the investment. This will be the first time DERMS will manage batteries deployed in the distribution network. New BESS installations are currently being planned for 2025-26.

Exmouth Power Project

7. The Exmouth power station is fuelled by trucked compressed natural gas with no centralised renewables currently in place. The Exmouth power project will deliver the community's future energy system, with up to 80% of Exmouth's electricity needs met by renewables by 2026, including customer solar.
8. The new renewable solution will comprise a 9.6 MW solar farm and two BESS with combined capacity of 10 MW/49.6 MWh. The new power system is being delivered via a power purchase agreement (PPA) with Pacific Energy Limited. The PPA has a 20-year term with two five-year extension options.
9. Once complete, the Exmouth power project will deliver a lower cost energy supply in Exmouth, contributing to a reduction in Horizon Power's Tariff Equalisation Contribution (TEC).

Long Duration Energy Storage

10. Horizon Power will be trialling three long duration energy storage batteries that will establish new forms of energy storage and help diversify long duration energy storage for extreme climates. Long duration energy storage is also essential to achieving higher levels of CER penetration.
11. The trials include 78 kW/220 kWh vanadium redox flow battery in Kununurra and 250 kW/1450 kWh sodium sulphur battery in Carnarvon. Selection of a third battery technology for Nullagine is underway.
12. The vanadium redox flow battery passed its factory acceptance tests in Perth, has been transported to Kununurra and is now in service. The Carnarvon and Nullagine battery trials are funded by ARENA.

Transfer of Remote Communities Essential Services

13. Horizon Power is delivering remote communities service uplift by bringing the 117 remote communities assumed under Horizon Power's responsibility in 2023 from the Department of Communities to a standard consistent with that experienced in other similar sized communities by 2031. This is a long-term work program that supports the Government to advance its commitment to Outcome 9 (Target 9b) of the National Agreement on Closing the Gap.
14. Horizon Power's focus is on improving the safety and reliability of power services in remote communities through asset remediation and upgrades to critical energy infrastructure, and the roll out of Advanced Metering Infrastructure (AMI).
15. Failing and ageing generation assets in some remote communities are leading to increasing frequency and duration of power outages, which in the harsh climatic conditions experienced in remote communities has a significant detrimental impact on quality of life. Horizon Power will focus on replacing and upgrading ageing and end-of-life assets to deliver safer and more reliable, resilient and cleaner power generation in remote communities.
16. A significant upgrade to generation assets in Cockatoo Springs was completed in December 2024 and Horizon Power will complete an upgrade to the degraded generation asset in Chile Creek in early 2025, resulting in more resilient hybrid generation solutions and delivering lower cost energy outcomes for both communities.
17. With the consent of communities, in 2025, Horizon Power will deploy a pilot AMI rollout in up to five remote communities in the Kimberley and Pilbara regions. This critical enabling technology will provide customers in these communities with access to a range of consumer protections, including energy concessions and hardship programs. It also allows customers to digitally monitor their energy usage and use their mobile devices for pre-payment of their power, if they choose. With AMI, Horizon Power will be able to proactively monitor safety and the neutral integrity of its networks, reducing the likelihood of shocks and providing alerts of meter tampering.
18. On-ground, culturally sensitive and two-way community and Traditional Owner engagement and partnering with regional service providers will continue to be an imperative aspect of the Remote Communities program in 2025-26.

Standalone Power Systems

19. The Government committed \$45.8 million in 2021 for Horizon Power to install 150 Standalone Power Systems (SPS) in regional Western Australia over a three-year period, adjusted to 94 SPS which are already funded and either delivered or being delivered. The delivery of SPS under the Government's commitment is in addition to early deployment of SPS units by Horizon Power following the Esperance bushfires in 2015. The majority of SPS are located in Esperance, with SPS also located in Hopetoun, Exmouth and Carnarvon.
20. The SPS program eliminates the need to upgrade or replace overhead network infrastructure for end-of-grid customers, improving safety and supporting decarbonisation. It also reduces bushfire risks and leads to better service reliability through reduced exposure to environmentally-driven outages. Each system is customised to meet the energy needs of end-of-grid customers, with system size typically ranging between 5 kW and 25 kW output with battery systems between 10 kWh and 50 kWh and newer systems increasing in size to 72 kW output with battery systems of approximately 86 kWh.
21. With approved funding and increasing costs to resolve Building and Energy compliance issues, Horizon Power is currently installing approximately 85 SPS, spending \$21 million. Horizon Power will continue to work with the Government to fulfil its expectations on how SPS will be delivered in the future.

Leonora Power Project

22. The existing Leonora Power Purchase Agreement will expire after both extension options have been exercised and the gas generation assets surpassing end-of-life.
23. The new renewable solution includes a significant increase in renewable energy penetration with approximately 50% of energy being generated by the solar farm.

Regulated Network Transformer Replacement

24. To maintain power reliability to South Hedland, Horizon Power is investing in asset replacement of a transformer at the Murdoch zone substation in the Pilbara with funding allocated in 2024-25 to begin 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							
Asset Management Plan							
Asset Replacement.....	179,359	136,028	10,245	10,028	9,957	9,878	13,468
Capacity.....	27,773	23,823	3,024	914	907	901	1,228
Knowledge and Technology Investment.....	76,808	60,262	3,912	3,830	3,802	3,772	5,142
Mobile Plant and Operational Fleet.....	38,755	34,467	1,014	992	985	978	1,333
Property Management.....	69,719	46,834	5,411	5,296	5,259	5,217	7,113
Regulatory Compliance.....	72,615	51,783	4,926	4,822	4,787	4,749	6,474
Reliability.....	144,544	89,814	14,212	14,419	12,052	11,957	16,302
Safety.....	242,146	189,129	12,536	12,271	12,182	12,086	16,478
Asset Replacement - Murdoch Transformer Replacement ...	7,529	499	499	7,030	-	-	-
Customer Funded Works - Other Customer Driven Works ...	183,278	168,266	3,753	3,584	3,472	3,360	4,596
Major Projects							
Blackstone Hybrid Energy Solution.....	12,799	4,951	4,951	7,375	473	-	-
Community Batteries.....	10,384	2,546	2,429	5,383	2,357	98	-
Exmouth Power Project.....	10,000	1,243	1,243	8,757	-	-	-
Long Duration Energy Storage.....	5,693	314	182	2,860	2,519	-	-
Remote Communities - Transfer of Essential Services....	82,750	23,846	18,924	14,901	13,367	12,938	17,698
Standalone Power Systems Roll-Out - Round 5.....	18,441	12,347	11,100	6,094	-	-	-
COMPLETED WORKS							
Customer Funded Works - Maitland-Burrup Transmission							
Infrastructure.....	16,101	16,101	15,347	-	-	-	-
Major Projects							
Dampier Peninsula and Warmun Independent Power							
Producer Buy-Out.....	4,504	4,504	4,504	-	-	-	-
Dampier Resilience Project.....	3,800	3,800	3,120	-	-	-	-
Denham Hydrogen Demonstration Plant.....	10,755	10,755	410	-	-	-	-
Electric Vehicle Charging Infrastructure.....	13,456	13,456	1,545	-	-	-	-
Electric Vehicle Smart Charger and Vehicle-to-Grid Trial.....	2,150	2,150	1,231	-	-	-	-
Energy Storage in Regional Towns							
Carnarvon.....	65	65	57	-	-	-	-
Fitzroy Crossing.....	2,009	2,009	424	-	-	-	-
Halls Creek.....	2,035	2,035	353	-	-	-	-
Kimberley Communities Solar Saver.....	10,559	10,559	10,027	-	-	-	-
Kununurra Cotton Gin Electricity Infrastructure.....	4,554	4,554	1,054	-	-	-	-
Mid West Solar Program.....	16,415	16,415	517	-	-	-	-
Mobile Generation Fleet for Summer Preparedness.....	3,480	3,480	932	-	-	-	-
Outage and Life Support Management System.....	8,765	8,765	5,922	-	-	-	-
Property - New Builds.....	3,822	3,822	2,508	-	-	-	-
Refurbishment of Denham Power Station.....	12,419	12,419	292	-	-	-	-
Standalone Power Systems Roll-Out.....	16,782	16,782	2,973	-	-	-	-
Utility of the Future.....	22,703	22,703	1,949	-	-	-	-
NEW WORKS							
Major Projects - Leonora Power Project.....	13,501	-	-	3,675	9,826	-	-
Total Cost of Asset Investment Program	1,350,468	1,000,526	151,526	112,231	81,945	65,934	89,832
FUNDED BY							
Borrowings.....			119,586	87,861	62,221	47,632	71,628
Capital Appropriation.....			-	-	14,451	14,451	14,451
Commonwealth Grants.....			854	2,321	4,045	197	-
Internal Funds and Balances.....			8,692	1,308	(2,525)	(99)	3,753
Major Treasurer's Special Purpose Account(s)							
Remote Communities Fund.....			17,496	14,446	-	-	-
Royalties for Regions Fund.....			1,054	-	-	-	-
Other.....			3,844	3,662	3,753	3,753	-
Other Grants and Subsidies.....			-	2,633	-	-	-
Total Funding.....			151,526	112,231	81,945	65,934	89,832

Financial Statements

Income Statement

Revenue

1. The total revenue in the 2025-26 Budget Year is forecast to decrease by \$27.8 million from the 2024-25 Estimated Actual primarily due to the impact of the reduction of electricity credits for residential and small business customers and Pilbara Green Link operating subsidies.

Expenses

2. The total expenses in the 2025-26 Budget Year is forecast to decrease by \$19.4 million from the 2024-25 Estimated Actual primarily due to the reduction of electricity credits for residential and small business customers payments.

Statement of Cashflows

3. The reduction in other payments in the 2025-26 Budget Year is largely due to the electricity credits for residential and small business customers.

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
REVENUE							
Revenue from operations							
Sale of goods and services.....	363,155	348,310	347,808	355,644	367,673	376,366	390,757
Other revenue.....	60,334	38,738	38,738	30,825	30,671	31,386	31,909
Tariff Equalisation Contribution.....	197,000	230,000	230,000	242,000	251,000	252,000	252,000
Revenue from Government							
Operating subsidies.....	45,234	29,342	58,002	18,848	20,383	20,838	21,026
Capital subsidies.....	-	4,557	3,134	4,954	4,045	197	-
Other subsidies.....	-	2,470	3,470	1,200	200	200	200
Major Treasurer's Special Purpose Account(s) Remote Communities	9,420	9,486	9,486	8,572	-	-	-
Royalties for Regions Regional Community Services Fund	35,498	31,182	31,182	31,961	31,961	31,961	31,961
TOTAL REVENUE	710,641	694,085	721,820	694,004	705,933	712,948	727,853
Expenses							
Employee benefits ^(b)	92,878	73,830	89,149	92,353	95,871	98,860	101,728
Grants and subsidies	26,023	24,471	38,507	11,360	5,822	5,966	6,075
Supplies and services.....	350,529	350,567	354,212	353,586	363,489	370,349	378,031
Accommodation.....	5,806	5,809	5,809	4,801	4,926	5,048	5,092
Depreciation and amortisation	118,440	118,527	117,499	119,798	121,050	116,967	110,701
Finance and interest costs.....	59,589	71,266	63,973	66,366	70,614	70,687	71,949
Other expenses	42,836	36,563	37,942	39,478	32,340	33,633	33,910
TOTAL EXPENSES	696,101	681,033	707,091	687,742	694,112	701,510	707,486
NET PROFIT/(LOSS) BEFORE TAX	14,540	13,052	14,729	6,262	11,821	11,438	20,367
National Tax Equivalent Regime							
Current tax equivalent expense	1,904	3,947	4,419	3,080	3,549	3,430	6,112
Deferred tax equivalent expense	3,221	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	9,415	9,105	10,310	3,182	8,272	8,008	14,255
Dividends	-	5,844	6,457	6,019	6,007	6,061	9,523

(a) Full audited financial statements are published in Horizon Power's Annual Report.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 616, 624 and 644 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.....	168,518	215,005	192,108	234,284	263,149	335,847	404,860
Cash assets - Retained dividends	9,086	9,086	7,635	5,355	5,355	5,355	5,355
Receivables	50,764	45,890	60,465	52,755	51,883	50,989	50,989
Other.....	45,747	27,245	45,747	45,747	45,747	45,747	45,747
Total current assets.....	274,115	297,226	305,955	338,141	366,134	437,938	506,951
NON-CURRENT ASSETS							
Property, plant and equipment.....	1,501,289	1,711,966	1,617,265	1,636,099	1,651,440	1,617,361	1,605,323
Intangibles	222,789	220,285	185,939	234,249	211,701	195,556	187,534
Receivables	3,187	3,252	3,187	3,187	3,187	3,187	3,187
Other investments.....	3,233	2,907	3,233	3,233	3,233	3,233	3,233
Other.....	113,995	116,816	113,995	113,995	113,995	113,995	113,995
Total non-current assets.....	1,844,493	2,055,226	1,923,619	1,990,763	1,983,556	1,933,332	1,913,272
TOTAL ASSETS	2,118,608	2,352,452	2,229,574	2,328,904	2,349,690	2,371,270	2,420,223
CURRENT LIABILITIES							
Employee provisions.....	17,597	20,645	17,597	17,597	17,597	17,597	17,597
Payables	86,936	64,738	86,936	86,936	86,936	86,936	86,936
Borrowings and leases	204,157	141,178	203,979	207,360	197,085	186,749	182,861
Interest payable	1,555	5,774	1,555	1,555	1,555	1,555	1,555
Other.....	21,356	20,766	21,356	21,356	21,356	21,356	21,356
Total current liabilities.....	331,601	253,101	331,423	334,804	324,529	314,193	310,305
NON-CURRENT LIABILITIES							
Employee provisions.....	7,003	3,903	7,003	7,003	7,003	7,003	7,003
Borrowings and leases	959,254	1,215,839	1,005,790	1,094,700	1,111,418	1,131,930	1,168,262
Other.....	160,763	199,831	202,968	198,398	196,025	191,031	188,357
Total non-current liabilities.....	1,127,020	1,419,573	1,215,761	1,300,101	1,314,446	1,329,964	1,363,622
TOTAL LIABILITIES	1,458,621	1,672,674	1,547,184	1,634,905	1,638,975	1,644,157	1,673,927
NET ASSETS	659,987	679,778	682,390	693,999	710,715	727,113	746,296
EQUITY							
Contributed equity.....	425,972	446,968	444,522	458,968	473,419	487,870	502,321
Accumulated surplus/(deficit).....	234,015	232,810	237,868	235,031	237,296	239,243	243,975
TOTAL EQUITY	659,987	679,778	682,390	693,999	710,715	727,113	746,296

(a) Full audited financial statements are published in Horizon Power'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.....	355,786	346,372	345,870	353,642	365,621	374,263	388,591
Grants and subsidies.....	-	2,277	854	4,954	4,045	197	-
GST receipts.....	57,496	37,844	37,844	38,601	39,566	44,755	46,395
Other receipts.....	63,301	29,064	29,064	24,844	24,711	25,428	25,057
Tariff Equalisation Contribution.....	197,000	230,000	230,000	242,000	251,000	252,000	252,000
Payments							
Employee benefits.....	(93,085)	(73,830)	(89,149)	(92,353)	(95,871)	(98,860)	(101,728)
Supplies and services.....	(360,502)	(349,911)	(353,556)	(352,949)	(362,836)	(369,680)	(377,362)
Accommodation ^(b)	(5,294)	(3,073)	(3,073)	(4,775)	(4,894)	(4,888)	(4,911)
GST payments.....	(59,288)	(37,844)	(37,844)	(38,601)	(39,566)	(44,755)	(46,395)
Finance and interest costs.....	(63,809)	(67,568)	(60,275)	(62,558)	(66,944)	(67,163)	(68,580)
Other payments.....	(59,482)	(61,848)	(77,263)	(51,045)	(35,986)	(39,971)	(37,819)
Net cash from operating activities.....	32,123	51,483	22,472	61,760	78,846	71,326	75,248
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	877	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(101,445)	(189,076)	(151,526)	(112,231)	(81,945)	(65,934)	(89,832)
Other payments.....	(326)	-	-	-	-	-	-
Net cash from investing activities.....	(100,894)	(189,076)	(151,526)	(112,231)	(81,945)	(65,934)	(89,832)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	208,000	257,863	211,990	186,776	137,398	161,689	156,763
Payments							
Repayment of borrowings and leases.....	(218,647)	(165,896)	(165,262)	(168,407)	(162,064)	(151,513)	(124,319)
Net cash from financing activities.....	(10,647)	91,967	46,728	18,369	(24,666)	10,176	32,444
CASHFLOWS FROM GOVERNMENT							
Receipts							
Capital subsidies.....	2,280	2,280	2,280	-	-	-	-
Operating subsidies.....	44,604	29,342	51,143	25,707	20,383	20,838	21,026
Equity contributions.....	2,404	-	-	-	14,451	14,451	14,451
Other subsidies.....	1,370	2,470	3,470	1,200	200	200	200
Major Treasurer's Special Purpose Account(s)							
Remote Communities.....	16,875	26,982	26,982	23,018	-	-	-
Royalties for Regions							
Regional Community Services Fund.....	30,570	31,182	31,182	31,961	31,961	31,961	31,961
Regional Infrastructure and Headworks Fund.....	-	-	1,054	-	-	-	-
Payments							
Dividends to Government.....	-	(5,844)	(6,457)	(6,019)	(6,007)	(6,061)	(9,523)
National Tax Equivalent Regime - Income Tax....	(2,556)	(3,947)	(4,419)	(3,080)	(3,549)	(3,430)	(6,112)
Local Government Rates Equivalent.....	(512)	(770)	(770)	(789)	(809)	(829)	(850)
Net cash provided to Government.....	(95,035)	(81,695)	(104,465)	(71,998)	(56,630)	(57,130)	(51,153)
NET INCREASE/(DECREASE) IN CASH HELD.....	15,617	36,069	22,139	39,896	28,865	72,698	69,013
Cash assets at the beginning of the reporting period.....	161,987	188,022	177,604	199,743	239,639	268,504	341,202
Cash assets at the end of the reporting period.....	177,604	224,091	199,743	239,639	268,504	341,202	410,215

(a) Full audited financial statements are published in Horizon Power'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.

Water Corporation

Part 12

Utilities

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	459,121	497,182	485,145	507,371	518,581	482,300	500,964
Local Government Rates Equivalent	7,858	8,575	8,575	8,790	9,009	9,234	9,465
Dividends ^{(a)(b)}	146	842,526	-	1,614,146	877,940	861,920	910,708
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	605,817	681,355	596,630	756,244	829,711	905,389	893,743
Other Subsidies	42,954	49,307	40,149	12,699	14,781	311	-
Major Treasurer's Special Purpose Account(s)	32,676	33,672	68,654	73,725	23,929	23,929	23,929
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	87,608	59,775	94,030	49,196	10,060	446	420
Major Treasurer's Special Purpose Account(s)	50,218	64,990	27,298	48,977	12,680	-	-
RATIOS							
Dividend Payout Ratio (%)	85	85	85	85	85	85	85
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	2,940,665	2,893,601	2,966,989	3,035,567	3,148,637	3,295,991	3,403,055
Revenue from Government	681,447	764,334	705,433	842,668	868,421	929,629	917,672
Total Expenses ^(c)	2,106,843	2,063,500	2,118,112	2,251,817	2,299,971	2,542,474	2,635,098
Total Borrowings	4,401,646	5,079,348	4,304,471	5,384,600	6,609,262	7,248,111	7,598,864
NET PROFIT AFTER TAX	1,059,865	1,116,607	1,088,519	1,139,005	1,202,490	1,178,729	1,180,467
CASH ASSETS ^(d)	1,127,335	940,969	1,170,998	92,957	284,482	418,662	558,694

(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 Corporation will retain dividend payments of \$50 million per annum over 2024-25 to 2027-28 to contribute to the Housing Enabling Infrastructure Fund. The 2024-25 dividend payment will be paid in full in 2025-26.

(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 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					
Falcon Infill Sewerage	-	-	-	(108)	(448)
Key Adjustments					
Cyber Security and Data Privacy	(4,239)	(57)	-	-	-
Goldfields and Agricultural Water Supply Scheme Upgrade	-	(4,274)	(17,359)	(10,804)	(11,087)
Impact of Climate Change and Population Growth on Water Security and Infrastructure	(548)	(17,125)	(3,510)	42,750	45,376
Increased Asset Maintenance	-	(31,522)	(354)	-	-
Support State Development, including Residential and Industrial Growth	899	(3,920)	(114)	(114)	(115)
Other					
2024-25 Dividend Payment	(779,070)	779,070	-	-	-
Asset Investment Program Recashflow Impact	16,621	25,298	35,507	41,608	43,275
Consumer Price Index/Wage Price Index and Interest Rate Updates	(16,500)	(49,540)	(57,603)	(79,635)	(96,712)
Economic and Cost Pressures	(5,593)	14,706	(15,471)	(55,265)	(19,209)
Reclassification of Capital Expenditure to Operating Expenditure	(15,610)	(38,284)	(53,858)	(75,099)	(16,207)
Regulated and Other Revenue Update, including Operating Subsidies	49,499	14,632	12,244	10,623	7,117
Regulatory and Legal Obligations	-	(250)	(253)	(253)	(253)
Retained Dividends for Housing Enabling Infrastructure Fund	(50,000)	(50,000)	(50,000)	(50,000)	-

Significant Initiatives

Election Commitment

1. The Falcon Infill Sewerage will see the Corporation deliver \$9.7 million of capital works in 2027-28 to provide infill sewerage services to approximately 150 lots in the Falcon area.

Cyber Security and Data Privacy

2. With the advent of artificial intelligence and the advancement of technology, the Corporation continues to be cognisant of the critical importance of cyber security and data privacy. As an operator of critical infrastructure, the Corporation is a significant target and will require increasing investment and effort to combat this threat. A total of \$4.8 million in additional expenditure will strengthen the cyber security program and help eliminate threats to providing services to customers.

Impact of Climate Change and Population Growth on Water Security and Infrastructure

3. Climate change is having an increasing impact on the availability and security of water sources and on many of the Corporation's water supply schemes.
4. The resources sector is driving strong growth in the Goldfields resulting in the need to increase water supply through capacity upgrades to the Goldfields and Agricultural Water Supply Scheme.
5. The Corporation is increasing production at the Southern Seawater Desalination Plant by 20 giga litres (GL) in 2025-26 to cater for additional demand in the Integrated Water Supply Scheme. The Corporation is also exploring options to mitigate water supply risks and understand immediate and future investment requirements across the State.

Increased Asset Maintenance

6. The Corporation has a significant asset base across Western Australia with a total replacement value of \$48 billion. The 2025-26 Budget includes a \$35 million uplift to the Corporation's maintenance budget.

Support State Development, including Residential and Industrial Growth

7. Water Corporation plays an increasingly important role in supporting State development, including new residential lot development, Westport, Strategic Industrial Areas (in particular, Kwinana, Oakajee, Maitland and Boodarie) mining and new hydrogen investments.

Regulated and Other Revenue, including Operating Subsidies

8. Revenue from regulated service and usage charges is forecast to increase by \$37.6 million in 2024-25. This is largely due to higher-than-expected revenue received in the first half of 2024-25, primarily driven by higher water usage. Water Corporation will continue to monitor water use over the remainder of 2024-25.
9. Developer contributions are forecast to increase over the forward estimates period primarily due to increasing land development forecasts.

Retained Dividends for Housing Enabling Infrastructure Fund

10. The Housing Enabling Infrastructure Fund was established to fund projects that will facilitate the release of residential lots. The Corporation will retain dividend payments of \$50 million per annum over 2024-25 to 2027-28 to contribute to the Fund.

2024-25 Dividend Payment

11. The previously forecast 2024-25 Interim Dividend will form part of the final dividend payment due at the end of December 2025.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at 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.	Sustainably finance our vision.	1. Reducing total recurring expenditure to fund our key priorities and provide socially equitable outcomes for communities
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Empowering our people to deliver our best performance.	2. Engaging and enabling our employees to perform at our best
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Safety for customers, communities and employees.	3. Providing safe and secure water to meet or exceed United Nations Sustainable Development Goal 6 4. Improving employee and public safety outcomes
	Local solutions in partnership with communities.	5. Building trust among the communities we serve
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Accelerating environmental sustainability of the water cycle as our climate changes.	6. Accelerating to net zero for scope 1 and 2 greenhouse gas emissions 7. Educating the community on climate change impacts, driving waterwise outcomes and ramping up wastewater recycling

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Reducing total recurring expenditure to fund our key priorities and provide socially equitable outcomes for communities:					
Total cost per property	\$2,379	\$2,412	\$2,438	\$2,576	
Outcome: Engaging and enabling our employees to perform at our best:					
Employee Experience Survey - Engagement ^(a)	70%	n.a.	n.a.	≥70%	
Outcome: Providing safe and secure water to meet or exceed United Nations Sustainable Development Goal 6:					
Customers and communities we serve with access to safe water in line with United Nations Sustainable Development Goal 6	95.9%	96%	95.3%	≥96%	
Outcome: Improving employee and public safety outcomes:					
Total recordable injury frequency rate (per million hours worked) ^(b)	5.6	<3	4.7	4	
Outcome: Building trust among the communities we serve:					
Individual measurement of community trust, across regions and segments (% of customers who rate Water Corporation strongly (7-10))	68%	71%	67%	≥68%	
Outcome: Accelerating to net zero for scope 1 and 2 greenhouse gas emissions:					
Reported greenhouse gas emissions (CO ₂ equivalent kilotonnes) ^(c)	545	557	557	549	
Outcome: Educating the community on climate change impacts, driving waterwise outcomes and ramping up wastewater recycling:					
Wastewater recycled	19%	21%	21%	21%	

(a) The full Employee Engagement Survey is conducted every two years.

(b) Total recordable injury frequency rate is an estimate based on the year-to-date trend of increased injuries that are temporary in nature, with no ongoing impairment and parties have fully recovered. Overall, this continues to be an area of ongoing focus for the Corporation.

(c) Long-term target of net zero greenhouse gas emissions by 2035. Current measure is consistent with National Greenhouse Energy Reporting Scheme methodology (scope 1 and scope 2, does not include offsets).

Asset Investment Program

1. In 2025-26, \$2.2 billion is committed to asset investment projects across the State. These projects will support the expansion or improvement of the Corporation's services and ensure customers have continued access to reliable, high-quality water, wastewater and drainage services.

Expenditure in the Metropolitan Area

2. A total of \$1.4 billion has been committed to projects across the metropolitan area in 2025-26. Key projects include safeguarding drinking water supply to a growing population as climate change continues to place stress on traditional water sources and expanding facilities to collect and treat wastewater.
3. In 2025-26, \$1.1 billion has been committed to metropolitan water supply and network projects, including:
 - 3.1. \$992.9 million towards the Alkimos Seawater Desalination Plant (ASDP) program of works, which will have the capacity to produce 50 GL of water per annum and the option for future expansion to 100 GL per annum;
 - 3.2. \$19.5 million for the installation or replacement of customer meters; and
 - 3.3. \$12.7 million for critical water reticulation renewals across the metropolitan area, which will minimise the likelihood of asset failures and is expected to stabilise the number of supply interruptions.
4. In 2025-26, \$313 million has been committed to wastewater treatment and network projects in both the northern and southern metropolitan corridors, including:
 - 4.1. \$55.7 million towards an expansion of the Kwinana Water Reclamation Plant to 26.7 megalitres per day (ML/d) to meet increased demand for high quality process water from industrial users;
 - 4.2. \$45.3 million towards the upgrade of the Woodman Point Water Resource Recovery Facility, which will upgrade all aspects of the solids treatment facilities to increase treatment capacity. The project has an estimated total cost of \$285.3 million; and
 - 4.3. \$25.3 million towards an upgrade of the Ellenbrook Barrambie Way pump station capacity and the construction of a new pressure main to cater for growth in the area and reduce the risk of overflows. The project has an estimated total cost of \$72.7 million.

Expenditure in the Regions

5. Regional Western Australia will also continue to see investment in the development and upgrade of water, wastewater and irrigation infrastructure, with a total of \$673 million committed in 2025-26.
6. A total of \$498 million will be spent in 2025-26 on regional water projects, including:
 - 6.1. \$235.1 million towards an upgrade of the Goldfields and Agricultural Water Supply Scheme to deliver an additional 7.2 ML/d to meet demand from current industrial customers and forecast organic growth;
 - 6.2. \$66.6 million towards upgrading the capacity of the Burrup Seawater Supply Scheme to enable supply to Perdaman of up to 25 GL/yr of seawater and accept up to 20 GL/yr of brine for discharge to King Bay. The project has an estimated total cost of \$141.2 million; and
 - 6.3. \$52.2 million towards the construction of a water treatment plant in Onslow, which will have the capacity to produce up to 1.5 million litres of potable water per day. The overall Onslow Town Water Supply project has an estimated total cost of \$135.6 million.
7. A total of \$110 million will be spent in 2025-26 on regional wastewater projects, including:
 - 7.1. \$26.5 million towards the upgrade of Northam Water Resource Recovery Facility (WRRF) to a 2,000 kilolitre per day capacity concrete oxidation ditch to meet long-term growth and regulatory commitments; and
 - 7.2. \$12 million towards the upgrade of Waroona WRRF to address growth and environmental compliance drivers.

8. A total of \$36.2 million will be spent in 2025-26 on regional irrigation projects, including \$35 million to upgrade the Ord Irrigation Scheme to meet the State's obligation to supply water to the Knox development in the Ord Irrigation area. The project has an estimated total cost of \$79.3 million.
9. The Corporation received funding from Government totalling \$14.9 million in 2025-26 for the Remote Aboriginal Communities Accelerated Works program to deliver improved water services to remote and town-based Aboriginal communities.
10. Further funding of \$7.9 million has been received under the Essential and Municipal Services Upgrade Program for the Corporation to deliver more reliable and improved water services to a number of larger remote Aboriginal communities.

	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							
Albert St Drain	13,781	9,396	2,600	2,037	1,198	1,150	-
COVID-19 Response - Remote Aboriginal Communities Accelerated Works	77,992	26,932	6,300	14,900	27,200	5,600	3,360
Essential and Municipal Services Upgrade Program	65,077	26,477	4,501	7,900	14,800	13,100	2,800
Metropolitan							
Drainage							
Capacity	85,420	60,280	3,726	4,694	12,108	6,405	1,933
Renewals	35,926	22,729	1,805	4,555	2,214	2,214	4,214
Wastewater							
Network Capacity	728,446	392,861	72,681	136,854	54,121	57,509	87,101
Network Renewals	236,226	157,255	15,821	28,793	18,533	9,715	21,930
Treatment Capacity	948,193	554,044	180,912	141,189	84,200	87,077	81,683
Treatment Renewals	150,487	93,444	9,737	6,409	16,050	26,102	8,482
Water							
Network Capacity	519,183	294,178	43,175	36,292	59,871	61,234	67,608
Network Renewals	501,896	305,562	83,795	32,596	58,165	64,529	41,044
Supply Capacity	3,252,091	1,016,512	532,611	1,005,987	683,263	303,533	242,796
Supply Renewals	284,090	196,904	54,566	23,212	21,725	19,751	22,498
Regional							
Drainage							
Capacity	34,660	34,659	6	-	-	-	1
Renewals	54,826	27,503	4,900	6,481	6,388	6,795	7,659
Irrigation	140,826	84,555	21,615	36,225	14,635	2,180	3,231
Wastewater							
Network Capacity	123,811	68,606	9,373	21,454	11,046	2,885	19,820
Network Renewals	156,107	65,046	3,460	23,908	21,007	24,527	21,619
Treatment Capacity	294,787	188,505	11,555	51,278	19,996	14,966	20,042
Treatment Renewals	103,127	41,874	7,681	13,390	21,788	10,189	15,886
Water							
Network Capacity	402,172	202,170	49,210	82,972	43,407	25,778	47,845
Network Renewals	905,168	249,486	34,653	264,479	319,451	39,036	32,716
Supply Capacity	712,890	388,577	70,113	128,999	85,026	64,064	46,224
Supply Renewals	106,641	49,710	4,906	21,275	12,202	14,253	9,201
Relocation and Augmentation of Network Assets	297,794	279,977	156,775	17,817	-	-	-
Service							
Business Support Costs	514,835	353,973	28,168	31,812	16,870	43,320	68,860
Capital Support Costs	313,229	194,057	23,862	29,391	28,944	30,267	30,570
Corporate Real Estate	215,696	142,536	18,220	18,290	18,290	18,290	18,290
Energy Infrastructure	322,198	23,037	-	-	94,375	204,786	-
Operational Information and Control	292,420	178,432	30,926	28,526	28,517	28,752	28,193
NEW WORKS							
Election Commitment							
Falcon Infill Sewerage	9,700	-	-	-	-	9,700	-
Total Cost of Asset Investment Program	11,899,695	5,729,277	1,487,653	2,221,715	1,795,390	1,197,707	955,606
FUNDED BY							
Borrowings			(91,234)	1,150,047	1,243,787	634,116	346,003
Capital Appropriation			31,650	16,000	2,900	-	-
Internal Funds and Balances			1,519,939	1,006,691	536,023	563,591	609,603
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			27,298	48,977	12,680	-	-
Total Funding			1,487,653	2,221,715	1,795,390	1,197,707	955,606

Financial Statements

Income Statement

Revenue

1. Total revenue in the 2025-26 Budget Year is \$205.8 million higher than the 2024-25 Estimated Actual largely due to an increase in the sale of goods and services, increase in the value of assets handed over from developers, and higher operating subsidies and capital subsidies from Government.

Expenses

2. Total expenses in the 2025-26 Budget Year are \$133.7 million higher than the 2024-25 Estimated Actual largely due to increased energy costs, increased operations and maintenance costs to sustain the ageing asset base and the transfer of capital expenditure, largely under the Remote Essential Services Project, to operating expenditure due to accounting treatment considerations.

Statement of Financial Position

3. In the 2025-26 Budget Year, net assets are expected to decrease compared to the 2024-25 Estimated Actual. This is largely due to cash assets reducing as a result of the utilisation of the retained dividend to fund construction of the ASDP (\$993 million) and the 2024-25 dividend payment. Additional borrowings are also forecast in 2025-26 to fund the upgrade of the Goldfields and Agricultural Water Supply Scheme project and to fund further investment in the ASDP as the retained dividend for this purpose was used to repay debt in previous years.

Statement of Cashflows

4. Cash assets at the end of the reporting period in the 2025-26 Budget Year are lower than the 2024-25 Estimated Actual. This is largely due to retained dividends to fund the ASDP (\$993 million) being fully utilised with increased borrowings required, noting that some of the retained dividend was used to pay down debt until required to fund the project, and the 2024-25 interim dividend becoming part of the final dividend payment.

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			
REVENUE							
Revenue from operations							
Sale of goods and services.....	2,626,396	2,579,372	2,618,497	2,689,390	2,772,827	2,878,847	2,986,449
Other revenue.....	314,269	314,229	348,492	346,177	375,810	417,144	416,606
Revenue from Government							
Operating subsidies.....	605,817	681,355	596,630	756,244	829,711	905,389	893,743
Capital subsidies	18,042	48,707	37,648	7,901	10,043	-	-
Other subsidies.....	24,912	600	2,501	4,798	4,738	311	-
Major Treasurer's Special Purpose Account(s)							
Remote Communities	8,880	10,327	45,309	49,796	-	-	-
Royalties for Regions							
Regional Community Services Fund	23,796	23,345	23,345	23,929	23,929	23,929	23,929
TOTAL REVENUE	3,622,112	3,657,935	3,672,422	3,878,235	4,017,058	4,225,620	4,320,727
Expenses							
Employee benefits ^(b)	483,344	426,688	461,817	469,922	475,660	496,311	476,186
Supplies and services.....	631,176	709,184	752,928	838,298	809,355	920,479	929,589
Accommodation.....	7,858	8,575	8,575	8,790	9,009	9,234	9,465
Depreciation and amortisation	579,115	575,850	575,850	583,571	600,820	627,873	666,145
Finance and interest costs.....	221,123	183,819	181,884	196,100	262,747	334,409	360,285
Other expenses	184,227	159,384	137,058	155,136	142,380	154,168	193,428
TOTAL EXPENSES	2,106,843	2,063,500	2,118,112	2,251,817	2,299,971	2,542,474	2,635,098
NET PROFIT/(LOSS) BEFORE TAX	1,515,269	1,594,435	1,554,310	1,626,418	1,717,087	1,683,146	1,685,629
National Tax Equivalent Regime							
Current tax equivalent expense	459,121	497,182	485,145	507,371	518,581	482,300	500,964
Deferred tax equivalent expense	(3,717)	(19,354)	(19,354)	(19,958)	(3,984)	22,117	4,198
NET PROFIT/(LOSS) AFTER TAX.....	1,059,865	1,116,607	1,088,519	1,139,005	1,202,490	1,178,729	1,180,467
Dividends	146	842,526	-	1,614,146	877,940	861,920	910,708

(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 4,019, 4,412 and 4,412 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.....	145,255	172,693	861,246	52,556	188,757	273,092	413,279
Cash assets - Retained dividends	982,080	768,276	309,752	40,401	90,401	140,401	140,401
Restricted cash	-	-	-	-	5,324	5,169	5,014
Receivables	330,823	197,554	331,265	334,472	344,197	354,393	365,856
Other.....	114,934	178,043	117,034	119,234	119,234	119,234	119,234
Total current assets.....	1,573,092	1,316,566	1,619,297	546,663	747,913	892,289	1,043,784
NON-CURRENT ASSETS							
Property, plant and equipment.....	18,545,408	19,796,646	19,601,352	21,394,953	22,765,207	23,517,548	23,991,102
Intangibles	112,635	116,656	112,635	112,635	112,635	112,635	112,635
Receivables	29,441	27,805	29,439	29,439	29,439	29,439	29,439
Total non-current assets.....	18,687,484	19,941,107	19,743,426	21,537,027	22,907,281	23,659,622	24,133,176
TOTAL ASSETS	20,260,576	21,257,673	21,362,723	22,083,690	23,655,194	24,551,911	25,176,960
CURRENT LIABILITIES							
Employee provisions.....	146,442	134,146	158,527	171,148	184,322	198,066	212,586
Payables.....	425,679	372,987	420,949	387,597	364,266	295,393	310,818
Borrowings and leases	18,501	28,835	20,202	20,359	20,416	20,464	20,612
Interest payable.....	39,760	44,794	40,600	41,896	41,896	41,896	41,896
Other.....	29,898	21,816	29,898	29,898	29,898	29,898	29,898
Total current liabilities.....	660,280	602,578	670,176	650,898	640,798	585,717	615,810
NON-CURRENT LIABILITIES							
Employee provisions.....	33,402	33,344	33,402	33,402	33,402	33,402	33,402
Borrowings and leases	4,605,723	5,342,424	4,505,480	5,640,649	6,876,949	7,501,119	7,834,218
Other.....	208,190	199,423	190,837	172,880	170,895	181,268	172,946
Total non-current liabilities.....	4,847,315	5,575,191	4,729,719	5,846,931	7,081,246	7,715,789	8,040,566
TOTAL LIABILITIES	5,507,595	6,177,769	5,399,895	6,497,829	7,722,044	8,301,506	8,656,376
NET ASSETS.....	14,752,981	15,079,904	15,962,828	15,585,861	15,933,150	16,250,405	16,520,584
EQUITY							
Contributed equity.....	397,446	529,365	518,774	616,947	639,687	640,133	640,553
Accumulated surplus/(deficit).....	7,028,817	7,223,861	8,117,336	7,642,195	7,966,745	8,283,554	8,553,313
Reserves	7,326,718	7,326,678	7,326,718	7,326,719	7,326,718	7,326,718	7,326,718
TOTAL EQUITY	14,752,981	15,079,904	15,962,828	15,585,861	15,933,150	16,250,405	16,520,584

(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.....	2,582,850	2,604,958	2,644,895	2,681,599	2,764,469	2,863,734	2,970,995
Grants and subsidies.....	-	730	6,881	16,277	12,975	8,830	-
GST receipts.....	145,694	117,589	117,589	117,589	117,589	117,590	117,590
Other receipts.....	207,761	195,076	215,389	208,589	229,753	260,905	264,146
Payments							
Employee benefits.....	(467,799)	(422,767)	(446,755)	(454,233)	(459,326)	(473,175)	(458,320)
Supplies and services.....	(639,619)	(709,184)	(752,928)	(838,298)	(809,355)	(920,479)	(929,589)
GST payments.....	(152,206)	(118,127)	(118,127)	(118,127)	(118,127)	(118,127)	(118,127)
Finance and interest costs.....	(241,728)	(204,301)	(202,963)	(223,615)	(288,632)	(361,180)	(387,459)
Other payments.....	(213,056)	(177,175)	(156,107)	(162,527)	(151,206)	(167,715)	(219,384)
Net cash from operating activities.....	1,221,897	1,286,799	1,307,874	1,227,254	1,298,140	1,210,383	1,239,852
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	21,382	1,601	1,601	1,600	1,600	1,600	1,600
Payments							
Purchase of non-current assets.....	(873,917)	(1,702,964)	(1,487,653)	(2,221,715)	(1,795,390)	(1,197,707)	(955,606)
Net cash from investing activities.....	(852,535)	(1,701,363)	(1,486,052)	(2,220,115)	(1,793,790)	(1,196,107)	(954,006)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	963,082	502,986	1,735,401	1,979,963	1,542,640	1,340,132
Payments							
Repayment of borrowings and leases.....	(651,596)	(667,050)	(607,472)	(599,510)	(750,472)	(922,902)	(1,008,755)
Other payments.....	(7,459)	(7,579)	(7,579)	(7,724)	(7,746)	(7,579)	(7,205)
Net cash from financing activities.....	(659,055)	288,453	(112,065)	1,128,167	1,221,745	612,159	324,172
CASHFLOWS FROM GOVERNMENT							
Receipts							
Capital subsidies.....	-	10,746	13,800	3,450	-	-	-
Operating subsidies.....	694,310	681,355	596,630	756,244	829,711	905,389	893,743
Equity contributions.....	87,608	59,775	94,030	49,196	10,060	446	420
Other subsidies.....	55,462	600	6,100	3,548	2,700	-	-
Major Treasurer's Special Purpose Account(s)							
Remote Communities.....	28,214	45,309	45,309	49,796	-	-	-
Royalties for Regions							
Regional Community Services Fund.....	23,796	23,345	22,725	23,929	23,929	23,929	23,929
Regional Infrastructure and Headworks Fund.....	30,884	30,008	27,298	48,977	12,680	-	-
Payments							
Dividends to Government.....	(146)	(842,522)	-	(1,614,143)	(877,941)	(861,920)	(910,708)
National Tax Equivalent Regime - Income Tax....	(447,623)	(481,185)	(463,411)	(525,554)	(526,700)	(550,865)	(467,905)
Local Government Rates Equivalent.....	(7,858)	(8,575)	(8,575)	(8,790)	(9,009)	(9,234)	(9,465)
Net cash provided to Government.....	(464,647)	481,144	(333,906)	1,213,347	534,570	492,255	469,986
NET INCREASE/(DECREASE) IN CASH HELD.....	174,954	(607,255)	43,663	(1,078,041)	191,525	134,180	140,032
Cash assets at the beginning of the reporting period.....	952,381	1,548,224	1,127,335	1,170,998	92,957	284,482	418,662
Cash assets at the end of the reporting period.....	1,127,335	940,969	1,170,998	92,957	284,482	418,662	558,694

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

Bunbury Water Corporation

Part 12 Utilities

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	2,039	2,621	1,726	3,814	6,222	3,022	2,282
Local Government Rates Equivalent	73	72	75	78	80	82	85
Dividends ^{(a)(b)}	-	1,190	2,922	6,559	14,656	6,423	3,564
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	4,737	5,981	6,010	9,168	8,756	8,988	9,224
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	-	-	-	5,325	13,889	2,909	-
RATIOS							
Dividend Payout Ratio (%)	-	85	85	85	85	85	85
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	21,679	18,757	26,035	34,831	23,356	20,655	21,324
Revenue from Government	4,737	5,981	6,010	9,168	8,756	8,988	9,224
Total Expenses ^(c)	20,768	19,699	21,293	20,873	21,901	23,127	23,723
Total Borrowings	4,272	4,873	3,523	2,761	11,988	10,381	8,226
NET PROFIT AFTER TAX	4,212	3,779	9,564	19,757	4,565	4,067	5,119
CASH ASSETS ^(d)	24,521	3,000	24,680	23,310	6,701	7,085	7,537

(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) Bunbury Water Corporation (Aqwest) retained its 2023-24 dividend payments to contribute to funding future infrastructure investment.

(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 Aqwest'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					
Bunbury Water Resource Recovery Scheme	-	5,325	13,889	2,909	-
Other					
Economic Conditions and Other Cost Drivers	(691)	(239)	(84)	(457)	(1,564)
Water Sales and Demand	1,732	-	-	-	-
Water Tariffs Operating Subsidy Increase	(22)	(665)	370	(41)	(39)

Significant Initiatives

Bunbury Water Resource Recovery Scheme

1. Aqwest has secured \$24.9 million in Commonwealth Government funding from the National Water Grid Fund for the Bunbury Water Resource Recovery Scheme. The tax and dividend payable to the State on this funding will be reimbursed to Aqwest through equity contributions totalling \$22.1 million. The project will provide recycled water infrastructure for the irrigation of public open space. These are key initiatives for climate change adaptation and water security in the region and are strongly supported by all local governments and other key stakeholders.

Water Sales and Demand

2. Water consumption in 2023-24 was the highest on record, which resulted in Aqwest exceeding its water allocation. This significant increase in annual water production was associated with one of the driest periods recorded in the Bunbury region between October 2023 and May 2024.

Economic Conditions and Other Cost Drivers

3. Cost of sales have increased and are forecast to further increase, mainly due to operating and maintenance contracts increasing at rates greater than the Consumer Price Index.
4. The growing challenges of cyber security and emerging technologies also present cost increases. These challenges include the increasing incidence of cyber attacks and ensuring customer and business information remains secure and private.
5. The volatile labour market continues to present challenges for workforce resourcing and increasing turnover costs. Aqwest maintains a Strategic Workforce Plan that outlines strategies to address workforce risks, including attraction and retention, turnover and changes in business demands.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between Aqwest'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.	Utilise our assets to generate sustainable and responsible financial outcomes.	1. Long-term financial viability
	Maintain safe, reliable and affordable water services for our customers.	2. Satisfied customers
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Support the Greater Bunbury economy.	3. Local jobs and local suppliers
	Develop innovation opportunities within the circular economy.	4. Highly skilled and diverse workforce
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Provide accessibility and support for employees, vulnerable customers and the Greater Bunbury community.	5. Strong supported community
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Provide climate-resilient, sustainable, fit-for-purpose water to the community.	6. Safe, reliable, high-quality drinking water 7. Safe, reliable, recycled water available 8. Environmentally sustainable operations

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Long-term financial viability:					
Economic real rate of return ^(a)	3.3%	3.2%	4.1%	n.a.	
Return on assets ^(a)	n.a.	n.a.	n.a.	5%	
Return on equity ^(a)	n.a.	n.a.	n.a.	5%	
Outcome: Satisfied customers:					
Overall customer satisfaction rating (Customer satisfaction survey) ^(b)	87%	85%	n.a.	85%	
Outcome: Local jobs and local suppliers:					
Percentage of local suppliers (Buy Local Policy target) ^(c)	50%	70%	70%	70%	
Outcome: Highly skilled and diverse workforce:					
Increase direct employment by >2% per annum ^(d)	6%	>2%	5%	>2%	
Training expenditure per annum against salaries and wages.....	3.3%	>3%	>3%	>3%	
Safety index.....	1	1	1	1	
Outcome: Strong supported community:					
Customer awareness of Aqwest services (Customer satisfaction survey) ^(b)	94%	85%	n.a.	85%	
Employee diversity and wellbeing index.....	1	1	1	1	
Strong communities index	1	1	1	1	
Outcome: Safe, reliable, high-quality drinking water:					
Customers agree water is safe to drink (Customer satisfaction survey) ^(b)	83%	85%	n.a.	85%	
Microbiological compliance.....	100%	100%	100%	100%	
Average frequency of an unplanned interruption (per 1,000 properties)	182	<250	<250	<250	
Outcome: Safe, reliable, recycled water available:					
Make available 2GL of recycled water per annum.....	nil	nil	nil	nil	1
Progress the development of a proof of concept for Managed Aquifer Recharge ^(e)	Yes	n.a.	Yes	Yes	
Conduct Managed Aquifer Recharge Trials ^(e)	n.a.	Yes	No	n.a.	
Outcome: Environmentally sustainable operations:					
Environmental sustainability index	0.5	1	1	1	

(a) Economic Real Rate of Return replaced with new indicators Return on Assets and Return on Equity in line with National Water Performance reporting handbook 2023.

(b) Annual customer survey to be completed in June 2025.

(c) For goods and services that are available in the region.

(d) This indicator targets an increase in full-time jobs by decreasing contracted work without negatively impacting on operating expenses.

(e) Indicators have been combined, proof of concept is underway for future Managed Aquifer Recharge trials, which are not expected to occur in 2025-26.

Explanation of Significant Movements

(Notes)

1. The Bunbury Water Resource Recovery Scheme is expected to be completed in 2027-28 therefore no recycled water will be produced in 2025-26.

Asset Investment Program

1. Aqwest's Asset Investment Program totals \$64.1 million over the forward estimates period and is a continuance of Aqwest's long-term plan to deliver quality community services by developing and maintaining infrastructure to meet the water supply needs of the City of Bunbury.
2. The total investment over the forward estimates period includes:
 - 2.1. \$44.9 million for the Bunbury Water Resource Recovery Scheme. The scheme will provide recycled water for the irrigation of public open spaces, reducing the impact on groundwater sources;
 - 2.2. \$7.3 million to refurbish and maintain existing water storage and treatment infrastructure;
 - 2.3. \$4.6 million to replace ageing water mains; and
 - 2.4. \$1.9 million to continue planning the Robertson Water Treatment Plant production upgrade (Treatment Plants 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							
Treatment Plants - Fluoridation	10,158	8,158	2,619	2,000	-	-	-
Water Resource Recovery Scheme	55,664	10,762	2,000	16,505	28,397	-	-
COMPLETED WORKS							
2024-25 Programs							
Fleet, ICT and Other	1,304	1,304	1,304	-	-	-	-
Mains	2,069	2,069	2,069	-	-	-	-
Reservoirs	665	665	665	-	-	-	-
Services	118	118	118	-	-	-	-
Treatment Plants	796	796	796	-	-	-	-
NEW WORKS							
Fleet, ICT and Other							
2025-26 Program	1,008	-	-	1,008	-	-	-
2026-27 Program	1,010	-	-	-	1,010	-	-
2027-28 Program	442	-	-	-	-	442	-
2028-29 Program	539	-	-	-	-	-	539
Mains							
2025-26 Program	1,019	-	-	1,019	-	-	-
2026-27 Program	1,051	-	-	-	1,051	-	-
2027-28 Program	1,071	-	-	-	-	1,071	-
2028-29 Program	1,435	-	-	-	-	-	1,435
Reservoirs							
2025-26 Program	800	-	-	800	-	-	-
2026-27 Program	950	-	-	-	950	-	-
2027-28 Program	800	-	-	-	-	800	-
2028-29 Program	100	-	-	-	-	-	100
Services							
2025-26 Program	66	-	-	66	-	-	-
2026-27 Program	69	-	-	-	69	-	-
2027-28 Program	70	-	-	-	-	70	-
2028-29 Program	223	-	-	-	-	-	223
Treatment Plants							
2025-26 Program	1,868	-	-	1,868	-	-	-
2026-27 Program	2,552	-	-	-	2,552	-	-
2027-28 Program	880	-	-	-	-	880	-
2028-29 Program	1,285	-	-	-	-	-	1,285
Total Cost of Asset Investment Program	88,012	23,872	9,571	23,266	34,029	3,263	3,582
FUNDED BY							
Borrowings			1,350	5,120	-	-	-
Commonwealth Grants			6,000	15,650	3,278	-	-
Internal Funds and Balances			2,221	2,496	30,751	3,263	3,582
Total Funding			9,571	23,266	34,029	3,263	3,582

Financial Statements

Income Statement

Revenue

- Other revenue is forecast to increase over the period from 2024-25 to 2025-26 due to Commonwealth funding receipts for the Bunbury Water Resource Recovery Scheme.

Expenses

- Operating expenditure forecasts are driven by cyclical operational requirements and market and compliance cost pressures.
- Current income tax equivalent and dividends are forecast to increase over the period from 2024-25 to 2026-27 due to amounts payable on Commonwealth funding receipts for the Bunbury Water Resource Recovery Scheme. These will be reimbursed to Aqwest via equity contributions.

Statement of Financial Position

- Aqwest's financial position remains stable over the forward estimates period.
- In 2024-25 and 2025-26, higher cash balances are anticipated while funds are reserved for the advancement of the Bunbury Water Resource Recovery Scheme.

Statement of Cashflows

- Aqwest's cash position is forecast to remain positive over the forward estimates period.

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
REVENUE							
Revenue from operations							
Sale of goods and services.....	18,951	17,147	17,089	17,717	18,190	18,681	19,177
Other revenue.....	2,728	1,610	8,946	17,114	5,166	1,974	2,147
Revenue from Government							
Operating subsidies.....	4,737	5,981	6,010	9,168	8,756	8,988	9,224
TOTAL REVENUE	26,416	24,738	32,045	43,999	32,112	29,643	30,548
Expenses							
Employee benefits ^(b)	6,117	6,770	6,773	7,376	7,320	7,588	7,591
Supplies and services.....	5,990	4,478	5,754	4,830	5,335	5,405	5,935
Accommodation.....	1,614	1,356	1,442	1,571	1,563	1,610	1,662
Depreciation and amortisation.....	4,776	4,868	4,868	4,563	5,273	5,568	5,516
Finance and interest costs.....	129	105	105	80	53	466	419
Other expenses	2,142	2,122	2,351	2,453	2,357	2,490	2,600
TOTAL EXPENSES	20,768	19,699	21,293	20,873	21,901	23,127	23,723
NET PROFIT/(LOSS) BEFORE TAX	5,648	5,039	10,752	23,126	10,211	6,516	6,825
National Tax Equivalent Regime							
Current tax equivalent expense	2,039	2,621	1,726	3,814	6,222	3,022	2,282
Deferred tax equivalent expense	(603)	(1,361)	(538)	(445)	(576)	(573)	(576)
NET PROFIT/(LOSS) AFTER TAX	4,212	3,779	9,564	19,757	4,565	4,067	5,119
Dividends	-	1,190	2,922	6,559	14,656	6,423	3,564

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 53, 55 and 62 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.....	24,521	2,414	24,094	22,724	6,115	6,499	6,951
Cash assets - Retained dividends	-	586	586	586	586	586	586
Receivables	4,182	3,165	4,308	4,437	4,568	4,705	4,846
Other.....	1,159	1,166	1,193	1,230	1,267	1,305	1,344
Total current assets.....	29,862	7,331	30,181	28,977	12,536	13,095	13,727
NON-CURRENT ASSETS							
Property, plant and equipment.....	142,033	171,520	159,350	177,666	206,323	205,034	203,005
Other.....	12,466	-	-	-	-	-	-
Total non-current assets.....	154,499	171,520	159,350	177,666	206,323	205,034	203,005
TOTAL ASSETS	184,361	178,851	189,531	206,643	218,859	218,129	216,732
CURRENT LIABILITIES							
Employee provisions.....	1,083	1,252	1,116	1,150	1,184	1,219	1,255
Payables.....	2,904	2,004	2,991	3,081	3,171	3,266	3,364
Borrowings and leases	1,054	1,206	1,094	1,135	1,733	2,015	2,466
Interest payable	6	-	-	-	-	-	-
Total current liabilities.....	5,047	4,462	5,201	5,366	6,088	6,500	7,085
NON-CURRENT LIABILITIES							
Employee provisions.....	152	89	170	175	180	185	191
Borrowings and leases	4,343	4,488	3,250	2,114	10,381	9,254	6,287
Other.....	14,138	11,470	13,587	13,142	12,566	11,993	11,417
Total non-current liabilities.....	18,633	16,047	17,007	15,431	23,127	21,432	17,895
TOTAL LIABILITIES	23,680	20,509	22,208	20,797	29,215	27,932	24,980
NET ASSETS	160,681	158,342	167,323	185,846	189,644	190,197	191,752
EQUITY							
Contributed equity.....	33,120	33,120	33,120	38,445	52,334	55,243	55,243
Accumulated surplus/(deficit).....	53,811	54,579	60,453	73,651	63,560	61,204	62,759
Reserves	73,750	70,643	73,750	73,750	73,750	73,750	73,750
TOTAL EQUITY	160,681	158,342	167,323	185,846	189,644	190,197	191,752

(a) Full audited financial statements are published in Aqwest'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.....	17,926	18,079	18,166	18,587	19,084	19,596	20,125
Grants and subsidies.....	-	-	6,000	15,650	3,278	-	-
GST receipts.....	1,594	3,115	3,115	1,211	1,057	1,057	1,084
Other receipts.....	2,468	1,116	1,482	449	455	462	469
Payments							
Employee benefits.....	(6,663)	(6,728)	(6,728)	(7,317)	(7,259)	(7,525)	(7,526)
Supplies and services.....	(1,589)	(2,283)	(2,958)	(2,338)	(2,335)	(2,474)	(2,477)
Accommodation ^(b)	(1,403)	(1,284)	(1,367)	(1,493)	(1,483)	(1,528)	(1,577)
GST payments.....	(1,730)	(3,115)	(3,115)	(1,211)	(1,057)	(1,057)	(1,083)
Finance and interest costs.....	(130)	(63)	(63)	(51)	(39)	(436)	(388)
Other payments.....	(6,161)	(4,213)	(5,024)	(4,843)	(4,879)	(4,859)	(5,360)
Net cash from operating activities.....	4,312	4,624	9,508	18,644	6,822	3,236	3,267
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	53	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(9,118)	(18,713)	(9,571)	(23,266)	(34,029)	(3,263)	(3,582)
Net cash from investing activities.....	(9,065)	(18,713)	(9,571)	(23,266)	(34,029)	(3,263)	(3,582)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	1,350	-	-	10,000	-	-
Payments							
Repayment of borrowings and leases.....	(1,016)	(1,065)	(1,065)	(790)	(1,089)	(1,959)	(2,026)
Net cash from financing activities.....	(1,016)	285	(1,065)	(790)	8,911	(1,959)	(2,026)
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Receipts							
Operating subsidies.....	4,737	5,981	6,010	9,168	8,756	8,988	9,224
Equity contributions.....	-	-	-	5,325	13,889	2,909	-
Payments							
Dividends to Government.....	-	(1,190)	(2,922)	(6,559)	(14,656)	(6,423)	(4,064)
National Tax Equivalent Regime - Income Tax....	(913)	(2,621)	(1,726)	(3,814)	(6,222)	(3,022)	(2,282)
Local Government Rates Equivalent.....	(73)	(72)	(75)	(78)	(80)	(82)	(85)
Net cash provided to Government.....	(3,751)	(2,098)	(1,287)	(4,042)	(1,687)	(2,370)	(2,793)
NET INCREASE/(DECREASE) IN CASH HELD.....	(2,018)	(11,706)	159	(1,370)	(16,609)	384	452
Cash assets at the beginning of the reporting period.....	26,539	14,706	24,521	24,680	23,310	6,701	7,085
Cash assets at the end of the reporting period.....	24,521	3,000	24,680	23,310	6,701	7,085	7,537

(a) Full audited financial statements are published in Aqwest'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.

Busselton Water Corporation

Part 12

Utilities

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	1,619	1,592	2,243	1,754	1,828	5,010	1,327
Local Government Rates Equivalent	68	70	70	77	79	81	83
Dividends ^{(a)(b)}	-	1,770	3,646	5,717	4,472	4,662	12,774
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	752	4,253	4,386	4,359	4,756	5,400	6,582
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	-	-	-	437	1,553	1,632	4,316
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	17,174	15,091	17,620	18,151	18,383	30,762	17,233
Revenue from Government	752	4,253	4,386	4,359	4,756	5,400	6,582
Total Expenses ^(c)	11,450	13,197	13,255	15,407	15,582	17,095	18,606
Total Borrowings	-	-	-	1,325	1,602	15,709	31,265
NET PROFIT AFTER TAX	4,857	4,555	6,508	5,349	5,729	14,057	3,882
CASH ASSETS ^(d)	19,835	11,146	12,171	6,422	7,014	6,978	4,575

(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 Corporation retained its 2023-24 dividend payments to contribute to funding future infrastructure investment.

(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 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 Adjustments					
Concessions Rebates Operating Subsidy	(112)	31	3	(4)	(9)
Non-Residential Water Tariff Increase	-	46	165	171	178
Regulated Revenue Update 2025-26	-	32	91	98	213
Residential and Non-Residential Water Tariff Operating Subsidy	-	-	-	-	(879)
Revenue Adjustment Bulk Water Sales	195	770	991	1,045	1,090
Other					
Board Member Remuneration Update	(2)	(5)	-	-	-
Commonwealth Government Grant Funding for Busselton Water Supply Improvement Program	437	1,553	1,632	4,816	8,925
Dividend Adjustment 2023-24	1,876	-	-	-	-
Miscellaneous Fees and Charges	-	(8)	(27)	(30)	(37)
Operating Expenditure Adjustments	-	(543)	(1,984)	(1,830)	(1,586)

Significant Initiatives

Adapting to Climate Change and Managing Water Security

1. The Corporation is implementing mitigation strategies and adapting its operations to secure sustainable long-term water supply for the Greater Busselton Area. These include:
 - 1.1. investment in 'behind the meter' renewable energy and variable speed pumps to increase energy efficiency and contribute towards to 2030 interim and 2050 net zero targets under the Western Australian Climate Policy;
 - 1.2. promoting the Corporation's water literacy campaign and water use efficiency measures to reduce consumption;
 - 1.3. investing in technology and operational programs to minimise water network water losses;
 - 1.4. planning to transition from coastal bores to inland bores to combat saltwater intrusion;
 - 1.5. upgrading infrastructure to address growing water demand; and
 - 1.6. collaboration with Water and Environmental Regulation to determine the sustainable long-term public water supply allocation for the Busselton-Capel Yarragadee groundwater system.
2. The Corporation is also investing to adapt to and mitigate climate change and meet increases in demand due to growth by contributing more than 80% of the capital investment program to 2028-29.

Transition to Cost Reflective Water Pricing to Offset Increase in Infrastructure Costs

3. The Corporation receives an operating subsidy to address the gap between the revenue needed to cover the costs of supplying water and to achieve the regulatory rate of return on assets.
4. Residential water prices (which make up approximately 78% of the Corporation's revenue) are set using the Government's household model, which currently sets price increases to 2.5%.
5. Increases in labour, material and operating costs are higher than revenue increases putting pressure on capacity to recover costs for water services in the region.
6. Commercial performance can be maintained under the household model, but the operating subsidy will rise to \$7.6 million per annum by 2033-34 to cover the shortfall.

New Technology and Cyber Security

7. The Corporation is boosting investment in cyber security and technology to enhance efficiency and meet customer expectations. The Corporation is collaborating with government bodies like the Office of Digital Government and the Australian Cyber Security Centre, ensuring new systems remain compliant with security policies and legislation.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the Government Trading Enterprise (GTE).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at 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.	We are financially stable in the long term.	1. Return value to our shareholder (government) 2. Deliver efficient and effective lowest whole-of-life cost
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	People are the core of our organisation, driving everything we do.	3. Provide a safe and supportive workplace 4. Build a diverse and inclusive workforce
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	We are easy to deal with and connect to.	5. Building value in the community 6. Improve connection with our customers
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	We are committed to secure water resources for our customers with minimal impact on the environment.	7. Addressing climate change 8. Reduce our footprint 9. Secure water for tomorrow

Outcomes and Key Performance Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Outcome: Return value to our shareholder (government):					
Economic real rate of return ^(a)	5.99%	n.a.	8.3%	3.5%	
Outcome: Deliver efficient and effective lowest whole-of-life cost:					
Return on fixed assets ^(a)	4.2%	n.a.	5.16%	3.5%	
Outcome: Provide a safe and supportive workplace:					
Workers' compensation injury frequency rate ^(a)	nil	n.a.	nil	4	
Outcome: Build a diverse and inclusive workforce:					
Aggregated Diversity Score ^{(a) (b)}	0.6	n.a.	0.6	0.6	
Outcome: Building value in the community:					
Customer Service Response Index ^{(a) (c)}	99%	n.a.	99%	95%	
Operational Response Index ^{(a) (d)}	99%	n.a.	99%	95%	
Outcome: Improve connection with our customers:					
Number of complaints per 1000 customers (rolling average)	1.04	<5	1.04	<5	
Outcome: Addressing climate change:					
Percentage of 2020 GHG emissions ^(a)	60%	n.a.	57%	57%	
Outcome: Reduce our footprint:					
Energy use per 1000 litres of water produced kWh/kL	0.44	≤0.6	0.42	≤0.42	
Outcome: Secure water for tomorrow:					
Available water source allocation ^{(a) (e)}	15%	n.a.	13.5%	10%	
Drinking water quality compliance with health standards	100%	100%	100%	100%	

- (a) New key performance indicators. The 2023-24 Actual and 2024-25 Estimated Actual have been calculated for comparative purposes.
- (b) The diversity index ratio includes measures for age, gender, nationality and first nations employment against make up of local population.
- (c) This is an index ratio which includes measures for managing customer, developer, regulator and ministerial enquiries against the Corporation's customer commitments.
- (d) This is an index ratio which includes measures for response times to water leaks and water quality complaints against the Corporation's customer commitments.
- (e) This indicator is a measure of 'headroom' in water source, reflecting the remaining percentage of water available within the Corporation's current license allocation.

Asset Investment Program

- The Corporation's Asset Investment Program (AIP) totals \$62.5 million and will enable the Corporation to continue to support a strong regional economy.
- Key projects over the forward estimates period include:
 - \$7.4 million for the replacement and maintenance of tanks and delivery pumps used to store treated water, and to ensure greater efficiency of energy consumption;
 - \$6.6 million for preliminary works including design and detail relating to the development of a new Inland Borefield and Water Treatment Plant (Plant 8) adjacent to the Busselton Regional Airport. Construction works will commence in 2027-28 with \$41.1 million to be invested over 2027-28 and 2028-29;
 - \$2.2 million for the installation of new connections, new meters, and ongoing meter replacement;

- 2.4. \$2.1 million to upgrade reticulation mains and services within the network;
- 2.5. \$2.1 million for the ongoing upgrade and renewal of mobile plant and vehicles;
- 2.6. \$602,000 for ICT, including upgrades; and
- 2.7. \$293,000 for upgrades to buildings and associated infrastructure.
3. This AIP ensures that existing infrastructure is maintained, and new infrastructure is provided to maintain water supplies and sustain growth into the future.

	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							
New Mains and Services - 2024-25 Program	619	539	539	-	-	-	-
Plant, Mobile and Other Purchases - 2024-25 Program	1,396	990	990	-	-	-	-
Treatment Plants - Inland Borefield Transition - New Water Treatment Plant (Plant 8)	52,299	4,494	4,242	6,086	521	26,917	14,281
COMPLETED WORKS							
Building, Land and Land Improvements - 2024-25 Program	158	158	158	-	-	-	-
ICT - 2024-25 Program	508	508	508	-	-	-	-
New Connections and Meters - 2024-25 Program	1,013	1,013	1,013	-	-	-	-
New Mains and Services - Caves Road Mains Upgrade	1,625	1,625	1,625	-	-	-	-
Treatment Plants 2024-25 Program	395	395	395	-	-	-	-
New Storage Tank at Plant 4	3,500	3,500	3,500	-	-	-	-
NEW WORKS							
Building, Land and Land Improvements 2025-26 Program	159	-	-	159	-	-	-
2026-27 Program	134	-	-	-	134	-	-
ICT 2025-26 Program	302	-	-	302	-	-	-
2026-27 Program	100	-	-	-	100	-	-
2027-28 Program	100	-	-	-	-	100	-
2028-29 Program	100	-	-	-	-	-	100
New Connections and Meters 2025-26 Program	812	-	-	812	-	-	-
2026-27 Program	532	-	-	-	532	-	-
2027-28 Program	411	-	-	-	-	411	-
2028-29 Program	411	-	-	-	-	-	411
New Mains and Services 2025-26 Program	1,439	-	-	1,519	-	-	-
2026-27 Program	267	-	-	-	267	-	-
2027-28 Program	175	-	-	-	-	175	-
2028-29 Program	175	-	-	-	-	-	175
Plant, Mobile and Other Purchases 2025-26 Program	371	-	-	777	-	-	-
2026-27 Program	300	-	-	-	300	-	-
2027-28 Program	528	-	-	-	-	528	-
2028-29 Program	528	-	-	-	-	-	528
Treatment Plants 2025-26 Program	1,776	-	-	389	-	-	-
2026-27 Program	3,648	-	-	-	4,611	-	-
2027-28 Program	984	-	-	-	-	1,408	-
2028-29 Program	984	-	-	-	-	-	984
Total Cost of Asset Investment Program	75,749	13,222	12,970	10,044	6,465	29,539	16,479
FUNDED BY							
Asset Sales			122	264	150	232	99
Borrowings			-	1,325	277	14,107	14,281
Commonwealth Grants			1,750	1,750	2,065	14,000	-
Internal Funds and Balances			11,098	6,705	3,973	1,200	2,099
Total Funding			12,970	10,044	6,465	29,539	16,479

Financial Statements

Income Statement

Revenue

1. The increase in total revenue over the forward estimates period is largely driven by the water tariff price increase path, operating subsidy requirements and sustained population growth in the region, resulting in additional service connections and higher consumption.

Expenses

2. Growth in expenditure over the forward estimates period is reflective of the additional cost of producing and distributing higher volumes of water.
3. Current market conditions are resulting in higher costs for materials and labour and delays in sourcing materials and contractors.
4. Employment costs will increase due to wages growth reflective of enterprise negotiations and an increase in full-time equivalents.

Statement of Financial Position

5. The Statement of Financial Position shows a stable equity position over the forward estimates period.
6. Cash assets are expected to decrease over the forward estimates period, indicative of the extensive asset investment program being undertaken. This trend is reflected in the increased balances of property, plant, and equipment recorded over the same timeframe.

Statement of Cashflows

7. Net cash from operating activities remains positive due partly in response to anticipated growth in water sales because of sustained population and consequently demand growth in the region. Expenditure increases are limited to the cost of producing and distributing higher volumes of water.

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.....	13,162	12,190	12,969	13,808	14,225	14,648	15,055
Other revenue.....	4,012	2,901	4,651	4,343	4,158	16,114	2,178
Revenue from Government							
Operating subsidies.....	752	4,253	4,386	4,359	4,756	5,400	6,582
TOTAL REVENUE	17,926	19,344	22,006	22,510	23,139	36,162	23,815
Expenses							
Employee benefits ^(b)	4,765	5,492	5,500	5,997	6,245	6,430	6,610
Supplies and services.....	2,542	3,426	3,426	4,060	3,965	4,058	4,075
Accommodation.....	808	725	725	1,127	1,156	1,185	1,214
Depreciation and amortisation.....	2,355	2,374	2,374	2,644	2,693	2,757	2,822
Finance and interest costs.....	2	3	3	18	14	1,101	2,178
Other expenses	978	1,177	1,227	1,561	1,509	1,564	1,707
TOTAL EXPENSES	11,450	13,197	13,255	15,407	15,582	17,095	18,606
NET PROFIT/(LOSS) BEFORE TAX.....	6,476	6,147	8,751	7,103	7,557	19,067	5,209
National Tax Equivalent Regime - Current tax equivalent expense	1,619	1,592	2,243	1,754	1,828	5,010	1,327
NET PROFIT/(LOSS) AFTER TAX.....	4,857	4,555	6,508	5,349	5,729	14,057	3,882
Dividends	-	1,770	3,646	5,717	4,472	4,662	12,774

(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 35, 40 and 42 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.....	12,380	7,229	8,216	2,467	3,059	3,023	620
Cash assets - Retained dividends	7,455	3,917	3,955	3,955	3,955	3,955	3,955
Receivables	4,949	3,687	4,949	4,949	3,849	2,549	2,549
Other.....	1,707	1,446	1,707	1,707	1,707	1,707	1,707
Total current assets.....	26,491	16,279	18,827	13,078	12,570	11,234	8,831
NON-CURRENT ASSETS							
Property, plant and equipment.....	113,466	120,500	124,059	131,400	135,198	161,735	175,281
Intangibles	121	243	171	136	100	113	125
Other.....	2,012	1,053	2,012	2,012	2,012	2,012	2,012
Total non-current assets.....	115,599	121,796	126,242	133,548	137,310	163,860	177,418
TOTAL ASSETS	142,090	138,075	145,069	146,626	149,880	175,094	186,249
CURRENT LIABILITIES							
Employee provisions.....	928	986	978	1,113	1,251	1,301	1,446
Payables.....	2,405	1,117	2,405	2,405	2,405	2,405	2,405
Borrowings and leases	28	41	28	28	28	28	28
Total current liabilities.....	3,361	2,144	3,411	3,546	3,684	3,734	3,879
NON-CURRENT LIABILITIES							
Employee provisions.....	64	186	131	159	188	218	248
Borrowings and leases	13	41	13	1,338	1,615	15,722	31,278
Other.....	19,239	18,671	19,239	19,239	19,239	19,239	19,239
Total non-current liabilities.....	19,316	18,898	19,383	20,736	21,042	35,179	50,765
TOTAL LIABILITIES	22,677	21,042	22,794	24,282	24,726	38,913	54,644
NET ASSETS.....	119,413	117,033	122,275	122,344	125,154	136,181	131,605
EQUITY							
Contributed equity.....	-	-	-	437	1,990	3,622	7,938
Accumulated surplus/(deficit).....	57,621	39,361	60,483	60,115	61,372	70,767	61,875
Reserves	61,792	77,672	61,792	61,792	61,792	61,792	61,792
TOTAL EQUITY	119,413	117,033	122,275	122,344	125,154	136,181	131,605

(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 OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	12,734	12,190	12,969	13,808	15,325	15,948	15,055
Grants and subsidies.....	-	-	1,750	1,750	2,065	14,000	-
GST receipts.....	783	482	482	482	527	-	554
Other receipts.....	3,299	2,900	2,900	2,593	2,093	2,114	2,178
Payments							
Employee benefits.....	(4,726)	(5,375)	(5,383)	(5,834)	(6,078)	(6,350)	(6,435)
Supplies and services.....	(1,639)	(2,107)	(2,107)	(2,314)	(2,210)	(2,270)	(2,255)
Accommodation ^(b)	(702)	(655)	(655)	(1,050)	(1,077)	(1,104)	(1,131)
GST payments.....	(841)	(482)	(482)	(482)	(527)	-	(554)
Finance and interest costs.....	(2)	(3)	(3)	(18)	(14)	(1,101)	(2,178)
Other payments.....	(1,810)	(2,494)	(2,544)	(3,307)	(3,264)	(3,352)	(3,527)
Net cash from operating activities.....	7,096	4,456	6,927	5,628	6,840	17,885	1,707
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	18	99	122	264	150	232	99
Payments							
Purchase of non-current assets.....	(4,154)	(9,803)	(12,970)	(10,044)	(6,465)	(29,539)	(16,479)
Net cash from investing activities.....	(4,136)	(9,704)	(12,848)	(9,780)	(6,315)	(29,307)	(16,380)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	-	-	1,325	277	14,107	15,556
Payments							
Repayment of borrowings and leases.....	(41)	(170)	(170)	(170)	(140)	-	-
Net cash from financing activities.....	(41)	(170)	(170)	1,155	137	14,107	15,556
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies.....	752	4,253	4,386	4,359	4,756	5,400	6,582
Equity contributions.....	-	-	-	437	1,553	1,632	4,316
Payments							
Dividends to Government.....	-	(1,770)	(3,646)	(5,717)	(4,472)	(4,662)	(12,774)
National Tax Equivalent Regime - Income Tax....	(1,384)	(1,592)	(2,243)	(1,754)	(1,828)	(5,010)	(1,327)
Local Government Rates Equivalent.....	(68)	(70)	(70)	(77)	(79)	(81)	(83)
Net cash provided to Government.....	700	(821)	1,573	2,752	70	2,721	3,286
NET INCREASE/(DECREASE) IN CASH HELD.....	2,219	(4,597)	(7,664)	(5,749)	592	(36)	(2,403)
Cash assets at the beginning of the reporting period.....	17,616	15,743	19,835	12,171	6,422	7,014	6,978
Cash assets at the end of the reporting period.....	19,835	11,146	12,171	6,422	7,014	6,978	4,575

(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.

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