

Part 6

Education and Training

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Education		
– Total Cost of Services.....	7,818,806	8,066,875
– Asset Investment Program	662,008	809,758
Training and Workforce Development		
– Total Cost of Services.....	1,039,960	1,098,820
– Asset Investment Program	49,025	69,522
TAFE Colleges		
– Asset Investment Program	21,968	10,665
Building and Construction Industry Training Board		
– Asset Investment Program	500	500

Ministerial Responsibilities

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

Division 23 Education

Part 6 Education and Training

Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 70 Net amount appropriated to deliver services	5,516,004	5,921,242	5,961,713	6,097,932	6,115,913	6,248,429	6,388,234
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	2,105	2,172	2,191	2,234	2,287	2,340	2,395
Total appropriations provided to deliver services.....	5,518,109	5,923,414	5,963,904	6,100,166	6,118,200	6,250,769	6,390,629
ADMINISTERED TRANSACTIONS							
Item 71 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	587,512	528,961	529,719	635,948	573,031	600,511	623,871
CAPITAL							
Item 147 Capital Appropriation.....	504,911	546,115	520,051	701,352	640,441	306,087	256,205
TOTAL APPROPRIATIONS	6,610,532	6,998,490	7,013,674	7,437,466	7,331,672	7,157,367	7,270,705
EXPENSES							
Total Cost of Services	7,232,166	7,687,219	7,818,806	8,066,875	8,135,458	8,284,568	8,507,885
Net Cost of Services (a)	5,426,515	5,881,983	5,952,992	6,123,109	6,165,458	6,275,146	6,428,166
CASH ASSETS (b)	734,596	614,918	773,449	756,720	765,407	734,546	688,747

(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 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
Election Commitment					
Small Scale Commitments	155	-	-	-	-
New Initiatives					
Administration of the 2026 Western Australian Student Assistance Payment ...	-	5,715	-	-	-
Communications Expenses (a)	-	1,025	-	-	-
Disability and Inclusion Professional Learning Hub (a)	-	4,520	5,498	2,806	2,877
Disability Reform Team (a)	703	1,486	1,528	1,552	801
Parents and Citizens Associations and Parents and Friends Associations Payment.....	885	-	-	-	-
Planning for School Redevelopments	-	350	-	-	-
Teachers Temporary Regional Incentive 2026 (a)	1,853	5,557	-	-	-
Western Australian Certificate of Education Access: Expanding Pathways for Priority Cohort (a)(b)	-	2,481	2,244	1,097	1,127
Ongoing Initiatives					
Artificial Intelligence (AI) Solution for Teachers.....	-	2,732	1,827	-	-
Commonwealth Government Better and Fairer Schools Agreement	2,529	941	704	106	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
National Preschool Reform Agreement.....	27,671	54,842	27,180	-	-
Other Grants.....	4,985	1,417	1,867	3,014	7,302
Growth Funding - Student Enrolment and Cost Growth Forecast ^(b)	42,488	76,068	76,948	76,607	64,582
In-Roads Therapeutic Court Program.....	-	180	186	-	-
Kimberley Schools Project Extension.....	557	6,727	3,184	-	-
Maintenance and Minor Works ^(b)	25,990	57,090	46,936	52,642	49,369
Regional Workers Incentives Allowance Payments.....	(774)	(774)	(774)	(774)	(774)
Reportable Conduct Scheme.....	-	1,634	1,682	1,723	1,765
Respectful Relationships Teaching Support Program.....	176	176	88	-	-
Swimming and Water Safety Programs.....	-	1,850	1,900	1,950	2,000
Uplift to Community Kindergartens.....	-	271	186	191	195
Other					
2026-27 Tariffs, Fees and Charges.....	(1,128)	(2,839)	(3,875)	(4,533)	(4,628)
Actuarial Movement in Leave Liability.....	6,301	9,613	8,560	12,038	13,938
Casual Long Service Leave.....	246	32,544	3,235	-	-
Education Partnerships and Sponsorships.....	300	200	-	-	-
Fiscal Strategy - Procurement Savings.....	-	(2,180)	(2,180)	(2,180)	(2,180)
Government Office Accommodation Update.....	(6)	(8)	(8)	(8)	-
Government Regional Officer Housing.....	6,656	7,056	7,074	7,352	7,197
ICT Additional Funding.....	3,354	3,931	3,619	3,755	3,896
Non-Government Human Services Sector Indexation.....	221	314	376	439	2,401
Other Leasing Update.....	(322)	(121)	(399)	(101)	(10)
Public Sector Wages Policy.....	187	232	237	243	243
Revision to Low Interest Loan Scheme.....	(1,383)	(1,321)	(1,072)	(1,483)	(1,805)
RiskCover Fund Insurance Premiums.....	12,760	67,531	19,431	18,305	17,246
Salaries and Allowances Tribunal.....	19	11	11	11	11
School Bus Services.....	-	773	-	-	-
State Fleet Updates.....	352	495	513	536	575

- (a) Funded from previously provisioned Better and Fairer Schools Agreement allocations.
(b) Existing Department spending has been reprioritised to meet some or all of these costs.

Significant Initiatives

Supporting Families

2026 Western Australian Student Assistance Payment

- Building on the School Breakfast and Country Week Assistance programs, a third round of the Western Australian Student Assistance Payment will provide \$82.9 million in cost of living relief for out-of-pocket school expenses for families.

Supporting Staff and Students

Disability and Inclusion Professional Learning Hub

- The Government is strengthening support for students with disability, teachers and schools through an investment of \$325.8 million, including \$15.7 million for a new Disability and Inclusion Professional Learning Hub which will bolster access to resources, professional learning and supports for Education staff.

Continuation of the Kimberley Schools Project

- Funding of \$10.5 million to continue the Kimberley Schools Project until the end of the 2027 school year will enable the Department and the Kimberley Development Commission to sustain targeted teaching approaches, strengthen KindiLink delivery, and deepen partnerships that support children's development and wellbeing.

Preschool Reform Agreement Extension

- The extension of the National Preschool Reform Agreement to the end of 2027 will ensure continued access to 15 hours per week of high-quality kindergarten for children in the year before full time school.

Artificial Intelligence (AI) Solution for Teachers

- An investment of \$4.6 million has been committed toward continuing and expanding on a generative AI project to assess how emerging technologies can safely and securely reduce teacher workload by streamlining the development of lesson plans and classroom materials aligned to the Western Australian Curriculum.

Western Australian Certificate of Education (WACE)

6. The Government is investing \$6.9 million in the development of an additional WACE pathway to support up to 3,000 Year 12 students by 2031 who are currently unable to access the existing certification pathway, ensuring inclusive and meaningful learning outcomes.

Public Sector Wages Policy

7. The bargaining and finalisation of key industrial agreements will progress during 2026-27, including the School Education Act (Teachers and Administration) General Agreement 2026, which will replace the 2023 General Agreement and further strengthen the long-term sustainability of the public education workforce.

Education Infrastructure Investment*New Schools and Major Upgrades*

8. The Government continues to expand public school infrastructure to meet the needs of a growing population. A further 11 new primary schools and two secondary schools are due to open by 2030, including Western Australia's first vertical public primary school in East Perth.
9. Funding of \$262 million has been committed to provide permanent additions that will strengthen school infrastructure in high-growth communities and upgrade existing schools to support the delivery of the current curriculum.

Maintenance and Minor Works

10. \$408.1 million in additional funding has been provided for maintenance and minor works including a \$218.6 million increase to base maintenance funding, \$50.5 million for asset renewal, \$52.2 million in targeted maintenance and minor works upgrades, and \$86.9 million for the final tranche of funding for the Cool the Schools and minor works upgrades as part of the 2025 election commitments.
11. This funding includes \$39.9 million that has been provisioned from the Public Education Endowment Trust to support targeted school maintenance and minor works upgrades, with release subject to the passage of the Public Education Endowment Repeal Bill 2025.

Resource Agreement

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

Outcomes, Services and Key Performance Information**Relationship to Government Goals**

Broad Government Goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's Services, the Desired Outcomes and the relevant Government Goal. The Key Effectiveness Indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The Key Efficiency Indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
Delivering Quality Infrastructure and Services Across Our State.	School students across Western Australia have access to high quality education.	1. Public Primary Education 2. Public Secondary Education 3. Regulation and Non-Government Sector Assistance 4. Support to the School Curriculum and Standards Authority

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Primary Education	4,172,587	4,419,444	4,505,190	4,624,847	4,644,883	4,707,669	4,823,994
2. Public Secondary Education.....	2,900,125	3,114,710	3,154,927	3,280,628	3,344,524	3,440,953	3,545,821
3. Regulation and Non-Government Sector Assistance ^(a)	108,709	89,172	96,713	96,044	85,371	78,724	79,789
4. Support to the School Curriculum and Standards Authority ^(b)	50,745	63,893	61,976	65,356	60,680	57,222	58,281
Total Cost of Services	7,232,166	7,687,219	7,818,806	8,066,875	8,135,458	8,284,568	8,507,885

(a) Total Cost of Services for Regulation and Non-Government Sector Assistance is lower across 2027-28 to 2029-30, reflecting the current National Preschool Reform Agreement which ends in 2027. Once a new agreement is signed, the Total Cost of Services from 2027-28 will be revised.

(b) The Total Cost of Services for Support to the School Curriculum and Standards Authority is lower across 2027-28 to 2029-30, reflecting the final phases of adopting and adapting Version 9.0 of the Australian Curriculum for schools in Western Australia.

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target ^(b)	
Outcome: School students across Western Australia have access to high quality education:					
Rate of participation in education (proportion of persons aged 15 to 17 years in some form of education).....	94.6%	94%	94.6%	95%	
Retention in public schooling (proportion of Year 7 public school cohort studying in Year 12)	76.1%	77%	80.4%	81%	
Western Australian Certificate of Education (WACE) achievement rate by Year 12 public school students	81.3%	83%	78.8%	82%	
Year 3 public school students achieving Strong or Exceeding proficiency levels in:					
Reading	59.8%	61%	58.1%	60%	
Numeracy	58.5%	60%	57.4%	59%	
Year 5 public school students achieving Strong or Exceeding proficiency levels in:					
Reading	65.2%	68%	66.6%	67%	
Numeracy	63.5%	64%	64.4%	65%	
Year 7 public school students achieving Strong or Exceeding proficiency levels in:					
Reading	58.9%	61%	59.8%	60%	
Numeracy	60.5%	61%	60.8%	61%	
Year 9 public school students achieving Strong or Exceeding proficiency levels in:					
Reading	63.8%	64%	63.6%	64%	
Numeracy	63.5%	64%	63.6%	64%	

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

(b) The 2026-27 Budget Targets are based on the higher of the 2024-25 Actuals and 2025-26 Estimated Actuals and rounded up to the next integer.

Services and Key Efficiency Indicators

1. Public Primary Education

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	4,172,587	4,419,444	4,505,190	4,624,847	
Less Income	1,074,360	1,060,888	1,100,084	1,145,883	1
Net Cost of Service	3,098,227	3,358,556	3,405,106	3,478,964	
Employees (Full-Time Equivalents)	27,733	28,438	28,872	29,799	
Efficiency Indicator					
Cost per student full-time equivalents (primary).....	\$21,028	\$22,163	\$22,729	\$23,233	

Explanation of Significant Movements

(Notes)

- The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to a two-year extension of the National Preschool Reform Agreement to 2027, which occurred after the 2025-26 Budget.

2. Public Secondary Education

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	2,900,125	3,114,710	3,154,927	3,280,628	
Less Income	676,698	695,362	710,872	740,802	
Net Cost of Service	2,223,427	2,419,348	2,444,055	2,539,826	
Employees (Full-Time Equivalents)	17,464	17,844	18,047	18,611	
Efficiency Indicator					
Cost per student full-time equivalents (secondary)	\$23,943	\$25,261	\$25,633	\$26,241	

3. Regulation and Non-Government Sector Assistance

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	108,709	89,172	96,713	96,044	1,2
Less Income	50,679	35,559	42,089	43,021	2,3
Net Cost of Service	58,030	53,613	54,624	53,023	
Employees (Full-Time Equivalents)	254	265	263	271	
Efficiency Indicators					
Cost of non-government school regulatory services per non-government school	\$7,087	\$7,136	\$7,684	\$7,739	
Cost of teacher regulatory services per teacher.....	\$107	\$124	\$132	\$135	4

Explanation of Significant Movements

(Notes)

1. The 2024-25 Actual was higher than the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target, primarily due to higher interest expenses associated with the Low Interest Loan Scheme (LILS) provided to non-government schools, targeted investment in the Clothing Allowance in 2024 and 2025, and the timing of payments for the National Student Wellbeing Program to the non-government sectors.
2. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to a two-year extension of the National Preschool Reform Agreement to 2027, which occurred after the 2025-26 Budget.
3. The higher 2024-25 Actual compared to the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target reflects the higher interest revenue associated with the LILS.
4. The 2025-26 Budget, the 2025-26 Estimated Actual and the 2026-27 Budget Target are higher than the 2024-25 Actual, primarily due to the cyclical peak in the renewal of teacher registration.

4. Support to the School Curriculum and Standards Authority

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	50,745	63,893	61,976	65,356	1
Less Income	3,914	13,427	12,769	14,060	2
Net Cost of Service	46,831	50,466	49,207	51,296	
Employees (Full-Time Equivalents)	191	195	214	215	1
Efficiency Indicator					
Cost per student of support to the School Curriculum and Standards Authority.....	\$95	\$119	\$115	\$121	1

Explanation of Significant Movements

(Notes)

1. The movements are primarily related to the phased implementation of the Australian Curriculum Version 9.0 in Western Australian schools and an additional allocation to develop specialised WACE Access for students from priority cohorts.
2. The increases in the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target compared to the 2024-25 Actual are due to the continued expansion of the International Education Program and increased Commonwealth Government funding under the Better and Fairer Schools Agreement.

Asset Investment Program

1. The Department's planned Asset Investment Program (AIP) in 2026-27 totals \$809.8 million. This significant capital investment will deliver new and improved educational facilities to meet enrolment growth, upgrade ageing infrastructure and enhance educational opportunities for public school students across the State.

Election Commitments

2. The Government has continued to deliver on its 2025 election commitments, which includes building new public schools, planning for future schools and undertaking upgrades.
3. The Government has committed \$202.4 million to progress four new primary schools to open in 2028 at Eglinton, Treeby, Vasse and Yanchep, and allocated \$2.8 million to commence planning for the 2029 new primary schools in Byford and Anketell.
4. \$212.4 million has been provided to progress planning and construction of two new secondary schools including \$68.4 million for forward works and land acquisition for Alkimos North Senior High School and \$144 million for Brabham Senior High School.
5. Significant funding of \$159.3 million has been allocated to undertake major upgrades at 17 primary and secondary schools and education support centres.
 - 5.1. \$143.8 million has been allocated to progress the following projects:
 - 5.1.1. Como Secondary College - Stage 1 redevelopment (additional \$29.9 million);
 - 5.1.2. Karrinyup Primary School (\$27.4 million);
 - 5.1.3. Champion Bay Senior High School (\$23.4 million);
 - 5.1.4. Belridge Secondary College (\$17.9 million);
 - 5.1.5. Byford Primary School (\$13.4 million);
 - 5.1.6. Cowaramup Primary School (\$11.9 million);
 - 5.1.7. Glen Forrest Primary School (\$11.9 million); and
 - 5.1.8. Geraldton Senior High School (\$8 million).
 - 5.2. \$15.5 million of additional planning funding has been allocated for the major upgrade projects at:
 - 5.2.1. Eastern Hills Senior High School;
 - 5.2.2. Greenwood College;
 - 5.2.3. Hampton Senior High School;
 - 5.2.4. Kinross College;
 - 5.2.5. North Albany Senior High School;
 - 5.2.6. Ocean Reef Senior High School;

- 5.2.7. O'Connor Primary School;
- 5.2.8. Spencer Park Education Support Redevelopment; and
- 5.2.9. Woodvale Secondary College.

6. The second tranche of \$41.1 million in funding has been allocated for the Minor Upgrades program at 61 schools, bringing total investment to \$83.1 million. This program will deliver upgrades to classrooms, student services, sporting facilities and play spaces, as well as installing new shade structures.
7. The second tranche of \$45.8 million in funding has been allocated for the installation of new air-conditioning at 45 schools, bringing total investment to \$89.1 million, as part of the Government's Cool the Schools program.
8. Planning and works continue on the Government's \$10 million commitment to boosting out of school hours care services through upgrades at schools.
9. Work continues on the Government's investment of \$4.5 million in infrastructure upgrades, as part of its commitment to trial full-time kindergarten at 10 pilot sites.

Other Spending

10. To respond to growth in student enrolments, new primary schools are being planned or are in construction in Alkimos, Banksia Grove, East Perth, Eglinton, Piara Waters, Treeby, Vasse and Yanchep.
11. Funding of \$102.7 million has been allocated to provide permanent additions to address enrolment growth at Inglewood Primary School (\$12.2 million), Harrisdale Senior High School (\$43 million), Piara Waters Primary School (\$24.6 million) and Riva Primary School (\$23 million).
12. Planning and construction continues at schools receiving additions and improvements, including Byford Secondary College, Caversham Primary School, Greenwood College, Mount Hawthorn Education Support Centre relocation to Lake Monger, Piara Waters Senior High School and Springfield Primary School.
13. Additional funding has been allocated for the maintenance and minor works of schools, including \$50.5 million to upgrade roofs, hardcourts and toilets, and \$52.2 million in targeted maintenance and minor works upgrades.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Election Commitments							
2025 Election Commitments - New Schools and Maintenance Vision							
Additions and Improvements to Education Support							
Facilities - Spencer Park Education Support Centre	1,230	566	566	664	-	-	-
Additions and Improvements to Primary Schools							
Byford Primary School	13,435	722	722	598	5,640	5,700	775
Cowaramup Primary School	11,942	649	649	1,548	8,777	968	-
Glen Forrest Primary School	11,942	690	690	1,684	8,611	957	-
Karrinyup Primary School	27,368	750	750	3,000	16,500	6,125	993
O'Connor Primary School	1,230	483	483	747	-	-	-
Additions and Improvements to Secondary Schools							
Belridge Secondary College	17,913	913	913	2,087	13,520	1,185	208
Champion Bay Senior High School	23,387	798	798	1,462	16,045	3,132	1,950
Como Secondary College	30,506	1,223	883	4,000	17,878	6,050	1,355
Eastern Hills Senior High School	1,460	602	602	858	-	-	-
Geraldton Senior High School	7,961	510	510	1,290	5,500	661	-
Greenwood College	1,460	551	551	909	-	-	-
Hampton Senior High School	2,150	630	630	1,520	-	-	-
Kinross College	2,450	645	645	1,805	-	-	-
North Albany Senior High School	1,940	788	788	1,152	-	-	-
Ocean Reef Senior High School	2,500	790	790	1,710	-	-	-
Woodvale Secondary College	1,100	462	462	638	-	-	-
Miscellaneous - New Schools and Maintenance Vision							
Minor Upgrades	83,100	4,000	4,000	35,170	35,620	8,310	-

	Estimated Total Cost	Estimated Expenditure to 30-6-26	2025-26 Estimated Expenditure	2026-27 Budget Year	2027-28	2028-29	2029-30
	\$'000	\$'000	\$'000	\$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
New Primary Schools							
Eglinton North Primary School (Planning Name)	48,375	5,546	5,477	21,552	20,449	828	-
Treeby East Primary School (Planning Name)	46,404	2,623	2,532	30,134	13,647	-	-
Vasse West Primary School (Planning Name)	52,676	2,880	2,454	34,336	15,460	-	-
Yanchep East Primary School (Planning Name)	54,896	2,715	2,511	36,446	15,735	-	-
New Secondary Schools							
Alkimos North Senior High School (Planning Name) ...	52,395	448	448	26,152	23,600	2,195	-
Brabham Senior High School (Planning Name)	144,000	8,965	8,634	54,795	57,010	10,371	12,292
2025 Election Commitments - Other							
Boosting Before and After School Care in Schools	10,000	7,700	7,700	2,300	-	-	-
Cool the Schools	89,132	28,406	28,284	35,287	16,526	8,913	-
Expanding Four-Year-Old Kindergarten	4,500	900	900	3,350	250	-	-
Small Scale Election Commitments	7,695	1,000	1,000	6,695	-	-	-
Other Works in Progress							
Additional Classroom Capacity	352,562	170,068	71,036	53,903	68,262	23,425	4,613
Additional Stages at Secondary Schools							
Alkimos College Stage 2	50,816	50,179	43	99	538	-	-
Applecross Senior High School	650	318	288	332	-	-	-
Bob Hawke College Stage 2	52,281	51,955	44	326	-	-	-
Piara Waters Senior High School Stage 2	70,020	33,044	28,245	23,997	8,243	4,736	-
Additions and Improvements to Agricultural Colleges							
Agricultural Schools and Farm Schools' Lifecycle							
Replacement	6,847	5,743	2,534	1,104	-	-	-
WA College of Agriculture - Cunderdin - Piggery							
Remediation	6,582	1,212	821	3,701	1,669	-	-
Additions and Improvements to District High Schools							
Beverley District High School	430	420	5	10	-	-	-
Exmouth District High School	2,136	2,044	1,473	92	-	-	-
Jurien Bay District High School	400	36	30	29	335	-	-
Roebourne District High School	93,962	89,173	13,000	4,789	-	-	-
Roleystone Community College	18,929	16,949	10,841	1,621	359	-	-
Additions and Improvements to Education Support							
Facilities - Mount Hawthorn Education Support Centre							
Relocation to Lake Monger Primary School	21,751	5,792	5,116	10,821	5,086	52	-
Additions and Improvements to Primary Schools							
Anne Hamersley Primary School	14,890	14,210	153	46	634	-	-
Aveley North Primary School	1,370	764	440	412	194	-	-
Ballajura Primary School	2,500	2,217	17	34	249	-	-
Bicton Primary School	1,221	1,120	1,101	101	-	-	-
Brabham Primary School							
Including Education Support Centre	35,359	33,364	1,343	820	1,175	-	-
Off Site Early Childhood Centre	14,260	11,764	3,800	1,000	1,496	-	-
Camboon Primary School	3,000	2,916	5	11	73	-	-
Caversham Primary School	26,459	10,144	8,875	7,507	2,711	6,097	-
Caversham Valley Primary School	11,660	11,066	428	185	409	-	-
Dianella Primary College	1,500	1,463	50	37	-	-	-
Edney Primary School	1,500	1,221	53	279	-	-	-
Harrisdale Primary School	24,969	20,955	4,678	1,530	2,484	-	-
Highgate Primary School	13,806	11,940	8,218	1,866	-	-	-
Hillarys Primary School (Rebuild)	22,795	21,761	115	30	1,004	-	-
Huntingdale Primary School	1,625	1,551	4	74	-	-	-
Illawarra Primary School	2,575	2,521	28	54	-	-	-
Inglewood Primary School - Early Childhood Facility	12,190	100	91	1,150	4,790	5,550	600
Lesmurdie Primary School	20,258	19,823	16	435	-	-	-
North Harrisdale Primary School	1,200	674	326	90	436	-	-
Piara Waters Primary School	24,590	672	567	6,183	13,750	3,985	-
Riva Primary School	22,975	185	139	3,165	12,216	7,409	-
Scarborough Primary School	10,991	10,834	62	157	-	-	-
Springfield Primary School	20,100	17,169	10,673	2,820	111	-	-
Waggrakine Primary School - Education Support Facility	9,000	8,950	2,802	50	-	-	-
Westminster Primary School	15,064	14,542	73	522	-	-	-
Additions and Improvements to Residential Colleges							
Minor Works	6,916	482	47	1,494	494	494	494
Additions and Improvements to Secondary Schools							
Applecross Senior High School	7,915	300	300	7,183	432	-	-
Ashdale Secondary College	38,200	23,936	20,352	8,017	103	3,414	2,730
Australind Senior High School	14,750	14,644	69	34	72	-	-
Aveley Secondary College - Additional Accommodation ...	2,070	310	310	1,760	-	-	-
Balga Senior High School	9,118	8,741	1,606	99	100	178	-
Bob Hawke College - Additional Accommodation	21,000	8,896	4,174	6,655	4,981	468	-
Byford Secondary College	23,161	21,687	14,726	813	661	-	-
Darling Range Sports College	12,394	11,930	7,433	314	100	50	-
Derby District High School	27,949	26,989	162	434	526	-	-
Duncraig Senior High School	43,191	42,048	807	716	427	-	-
Esperance Senior High School - Planning	650	296	99	57	297	-	-

Education - continued

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Greenwood College.....	18,401	17,120	10,358	348	59	874	-
Harrisdale Senior High School - Additional Accommodation.....	42,971	1,354	831	12,946	22,670	6,001	-
John Curtin College of the Arts.....	27,331	26,438	1,362	526	367	-	-
John Forrest Secondary College - Redevelopment.....	50,446	50,374	16	72	-	-	-
Joseph Banks Secondary College.....	21,002	20,402	8	80	520	-	-
Kalamunda Senior High School.....	37,920	37,800	1,699	93	27	-	-
Karratha Senior High School.....	31,889	31,861	934	28	-	-	-
Kelmscott Senior High School.....	12,512	12,174	4,477	338	-	-	-
Lynwood Senior High School.....	24,000	23,707	21	293	-	-	-
Melville Senior High School.....	10,060	9,808	148	252	-	-	-
Mount Lawley Senior High School.....	14,625	14,562	14	12	51	-	-
Pinjarra Senior High School.....	11,859	11,742	13	117	-	-	-
Ridge View Secondary College Stage 2.....	29,680	29,677	65	3	-	-	-
Rockingham Senior High School and Education Support Centre.....	59,000	15,307	9,891	15,724	14,176	4,826	8,967
Rossmoynce Senior High School.....	43,902	43,308	256	131	463	-	-
Safety Bay Senior High School.....	41,000	10,171	8,473	19,421	7,367	158	3,883
Science, Technology, Engineering and Mathematics.....	88,682	75,857	9,000	12,825	-	-	-
Shenton College - Modular Build.....	15,000	14,193	1,372	807	-	-	-
Wanneroo Secondary College - Education Support Facility.....	12,665	11,051	8,177	188	1,426	-	-
Warwick Senior High School.....	7,000	6,764	1,899	236	-	-	-
Miscellaneous							
Compliance Programs							
Fire Services Upgrade.....	33,936	20,715	13,500	3,305	3,305	3,305	3,306
Plaster Glass Ceiling Replacement and Remediation.....	58,408	50,398	6,200	2,003	2,003	2,002	2,002
Land Acquisition							
Land Acquisition - General.....	68,434	32,576	6,000	35,858	-	-	-
Land for Primary Schools.....	147,829	77,361	11,500	6,666	7,399	5,000	2,403
Air Conditioning Replacement Program.....	60,700	28,338	6,800	2,841	2,840	2,841	2,840
Albany Senior High School.....	6,211	1,088	1,040	3,411	1,019	693	-
Aluminium Composite Panels.....	4,693	2,643	2,500	2,050	-	-	-
Cable Beach Primary School.....	2,173	1,065	1,065	1,108	-	-	-
Comet Bay College Fire Damage and Replacement Project.....	5,675	4,863	615	-	579	233	-
Commonwealth's Schools Upgrade Fund.....	26,744	12,912	11,400	8,200	1,877	1,877	1,878
Gas Heater Replacement Program.....	15,750	6,118	1,200	1,096	1,096	1,095	1,095
Girrawheen Senior High School.....	2,600	1,467	1,463	633	500	-	-
Greenbushes Primary School.....	438	342	342	96	-	-	-
Infrastructure Power Upgrades.....	62,815	23,762	5,000	4,513	4,513	4,513	4,514
Interim Schools.....	4,685	1,450	257	257	257	258	258
Karratha Senior High School.....	2,300	852	818	323	208	917	-
Kenwick School - Accessible and Inclusive Facilities.....	2,207	539	539	1,668	-	-	-
Metal Strip Ceiling Remediation.....	4,440	4,154	72	72	72	72	70
Newdegate Primary School.....	1,747	900	900	847	-	-	-
Newman Senior High School.....	3,500	1,901	1,739	1,599	-	-	-
Power Supply Upgrade.....	7,464	3,822	363	363	363	363	362
Remote Community Schools.....	18,293	6,949	1,700	1,218	1,217	1,217	1,217
Roof Replacement.....	36,439	32,355	6,900	4,084	-	-	-
Safer Buildings - Upgrade for Fire Safety.....	2,986	1,626	340	340	340	340	340
School Alarm System Upgrades.....	11,680	11,466	2,500	214	-	-	-
School of Alternate Learning Settings.....	6,400	5,550	5,550	850	-	-	-
Sewer Connections.....	13,574	4,467	200	1,227	1,227	1,227	1,226
Small Asset Capital Purchases.....	1,057,865	554,186	60,995	45,000	43,833	46,094	46,094
Specialist Learning Program.....	4,060	2,546	379	379	379	378	378
St Andrews Hostel - Katanning - Demolition.....	2,200	1,903	1,162	297	-	-	-
Swimming Pool Upgrades.....	1,350	1,123	57	57	57	57	56
Universal Access Program.....	51,268	49,001	567	567	567	567	566
Ventilation Program.....	11,600	9,735	2,800	466	466	466	467
Yale Primary School Fire - Replacement Building.....	2,001	1,818	13	183	-	-	-
New Primary Schools							
Alkimos North East Primary School (Planning Name)....	42,030	21,469	17,303	13,754	2,486	4,321	-
Banksia Grove West Primary School (Planning Name)...	44,242	21,756	19,835	14,577	2,708	5,201	-
East Perth Primary School (Planning Name).....	167,766	14,954	11,498	51,690	69,926	24,522	6,674
Eglinton Beach Primary School.....	40,404	38,945	364	384	1,075	-	-
Henley Brook Primary School.....	28,112	28,042	58	70	-	-	-
Jilbup Primary School.....	25,299	25,013	282	286	-	-	-
Maarakool Primary School.....	38,107	37,636	1,181	471	-	-	-
Piara Waters West Primary School (Planning Name)....	45,939	20,454	19,057	13,790	11,695	-	-
Sunrise Primary School.....	35,840	32,484	18,092	2,793	563	-	-
Wellard Village Primary School.....	37,615	37,106	180	151	358	-	-
Wungong Primary School.....	38,320	37,651	11,363	442	227	-	-
New Primary Schools (2029-2032) Locations to be Determined.....	249,600	1,392	1,392	3,908	15,200	57,900	66,400

	Estimated Total Cost	Estimated Expenditure to 30-6-26	2025-26 Estimated Expenditure	2026-27 Budget Year	2027-28	2028-29	2029-30
	\$'000	\$'000	\$'000	\$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Other School Facilities							
Camp Operations and Maintenance	1,665	1,160	900	505	-	-	-
Central Reserve Schools	615	427	46	47	47	47	47
Early Childhood Program	28,680	9,844	2,083	2,084	2,084	2,084	2,084
Ground Developments.....	6,203	2,503	650	386	386	386	386
Small Infrastructure Capital Works Program	67,717	2,718	2,718	5,104	5,102	5,100	5,187
Student Services Improvements	22,868	10,884	2,400	1,188	1,188	1,188	1,189
Toilet Replacement Program	29,702	14,971	2,300	1,338	1,338	1,338	1,337
Royalties for Regions							
Albany Senior High School	9,900	9,850	2,498	50	-	-	-
Baler Primary School.....	6,115	6,015	5,148	100	-	-	-
Cassia Primary School	6,316	6,216	5,124	100	-	-	-
Schools Clean Energy Technology Fund.....	40,200	34,799	12,500	2,401	3,000	-	-
COMPLETED WORKS							
Additions and Improvements to Agricultural Colleges -							
Western Australian College of Agriculture - Cunderdin - Piggery Domes.....	1,090	1,090	1,034	-	-	-	-
Additions and Improvements to District High Schools -							
Kellerberrin District High School - Science and Home Economics	498	498	37	-	-	-	-
Additions and Improvements to Primary Schools							
Challis Primary School	450	450	216	-	-	-	-
Primary School Science Program	10,390	10,390	267	-	-	-	-
Additions and Improvements to Secondary Schools							
Carine Senior High School	31,760	31,760	39	-	-	-	-
Ocean Reef Senior High School.....	8,480	8,480	47	-	-	-	-
Yanchep Secondary College Stage 3	1,000	1,000	29	-	-	-	-
Miscellaneous							
Compliance Programs - Asbestos Containing Materials							
Removal and/or Replacement.....	1,730	1,730	42	-	-	-	-
Carcoola Primary School - Demolition of Block and Site Planning	888	888	888	-	-	-	-
Gingin District High School.....	1,473	1,473	837	-	-	-	-
New Primary Schools							
Madora Bay Primary School	26,095	26,095	178	-	-	-	-
Yarralinka Primary School Stage 2	13,548	13,548	34	-	-	-	-
New Secondary Schools - Piara Waters Senior High							
School.....	60,403	60,403	216	-	-	-	-
Other School Facilities - Point Peron Camp School	500	500	500	-	-	-	-
Royalties for Regions							
Baynton West Primary School	7,236	7,236	317	-	-	-	-
Broome Senior High School	4,401	4,401	1,067	-	-	-	-
Dampier Primary School.....	1,000	1,000	162	-	-	-	-
South Bunbury Education Support Centre	3,310	3,310	87	-	-	-	-
Secondary Schools - Public Private Partnership Retained							
Costs	27,505	27,505	559	-	-	-	-
NEW WORKS							
Election Commitment							
2025 Election Commitments - New Schools and							
Maintenance Vision							
Miscellaneous - School Infrastructure Fund (Major Upgrades)	50,000	-	-	-	-	-	50,000
Other New Works							
Additions and Improvements to Primary Schools - Sheoak							
Grove Primary School (Planning).....	400	-	-	400	-	-	-
Maintenance and Minor Works							
Asset Renewal Program.....	75,500	-	-	10,000	20,000	20,500	25,000
Maintenance and Minor Works Targeted Upgrades ^(a) ...	39,918	-	-	16,771	23,147	-	-
Royalties for Regions							
Kalgoorlie Primary School - Structural and Ventilation Works	790	-	-	80	710	-	-
Manjimup Local Education Office - Structural Rectification	1,080	-	-	210	870	-	-
Planning for Additions and Upgrades	1,600	-	-	1,600	-	-	-
Total Cost of Asset Investment Program.....	5,680,394	2,927,780	662,008	809,758	708,538	319,214	266,236

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
FUNDED BY							
Capital Appropriation			454,242	633,621	571,703	237,024	186,263
Funding included in Department of Treasury and Finance - Administered Item			-	56,771	46,747	2,195	-
Holding Account.....			34,739	22,577	19,684	21,059	22,815
Internal Funds and Balances.....			110,912	72,042	55,969	43,871	54,755
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			24,660	10,686	208	2,832	-
Climate Action Fund.....			-	2,000	3,000	-	-
Royalties for Regions Fund			25,180	5,395	3,249	-	-
Other			12,275	6,666	7,978	12,233	2,403
Total Funding			662,008	809,758	708,538	319,214	266,236

(a) The provision of \$39.9 million from the Public Education Endowment Trust is currently held in a Treasury and Finance Administered provision with release subject to the passage of the Public Education Endowment Repeal Bill 2025 to support school maintenance and minor works projects.

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services for the 2026-27 Budget Year is \$379.7 million (4.9%) higher compared to the 2025-26 Budget primarily due to:
 - 1.1. revised forecast student enrolments and cost growth;
 - 1.2. extension of the National Preschool Reform Agreement to 2027;
 - 1.3. increased investment for school maintenance and minor works;
 - 1.4. higher RiskCover Fund insurance premiums;
 - 1.5. recognition of long service leave for casual employees; and
 - 1.6. increased funding from the Commonwealth Government under the Better and Fairer Schools Agreement.

Income

2. Total income for the 2026-27 Budget Year is \$138.5 million (7.7%) higher than the 2025-26 Budget primarily due to the increase in Commonwealth Government funding under the Better and Fairer Schools Agreement and National Preschool Reform Agreement.

Statement of Financial Position

3. Total equity is expected to increase by \$2.2 billion (9.7%) in the 2026-27 Budget Year from the 2025-26 Budget. This increase is primarily attributable to a \$1.2 billion revaluation to the Department's assets as at 30 June 2025, in accordance with the Treasurer's Instruction (TI) 8 Requirement 7: Revaluation of Non-Current Physical Assets. The increase also reflects additional investment in the AIP in 2026-27.

Statement of Cashflows

4. The cash closing balance for the 2026-27 Budget Year of \$756.7 million is forecast to be \$141.8 million (23.1%) higher than the 2025-26 Budget of \$614.9 million. This is primarily attributable to a re-cashflow of the Department's AIP.

INCOME STATEMENT (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b).....	5,493,026	5,927,937	5,998,779	6,249,078	6,378,638	6,507,663	6,690,801
Grants and subsidies (c).....	50,566	41,187	55,647	50,367	38,218	28,952	31,988
Supplies and services.....	1,248,982	1,293,431	1,317,820	1,319,573	1,271,897	1,297,708	1,333,178
Accommodation.....	23,778	19,263	19,257	19,617	19,895	20,176	20,482
Depreciation and amortisation.....	333,187	332,992	355,030	365,524	370,725	373,218	375,334
Finance and interest costs.....	56,299	47,686	47,550	45,710	48,400	49,166	48,417
Other expenses.....	26,328	24,723	24,723	17,006	7,685	7,685	7,685
TOTAL COST OF SERVICES	7,232,166	7,687,219	7,818,806	8,066,875	8,135,458	8,284,568	8,507,885
Income							
User contributions, charges and fees.....	137,523	150,163	148,764	154,315	162,025	167,765	171,396
Grants and subsidies.....	128,524	65,660	103,543	94,814	57,241	30,760	35,048
Better and Fairer Schools Agreement.....	692,986	1,461,112	1,483,400	1,565,900	1,618,000	1,672,000	1,742,112
Quality Schools Funding.....	649,374	-	-	-	-	-	-
Other revenue.....	164,969	111,754	113,557	111,696	116,001	121,951	114,148
Interest.....	32,275	16,547	16,550	17,041	16,733	16,946	17,015
Total Income	1,805,651	1,805,236	1,865,814	1,943,766	1,970,000	2,009,422	2,079,719
NET COST OF SERVICES	5,426,515	5,881,983	5,952,992	6,123,109	6,165,458	6,275,146	6,428,166
INCOME FROM GOVERNMENT							
Service appropriations.....	5,518,109	5,923,414	5,963,904	6,100,166	6,118,200	6,250,769	6,390,629
Resources received free of charge.....	16,047	15,597	15,597	15,597	15,597	15,597	15,597
Grants from government agencies.....	8,460	11,417	11,417	3,422	3,422	3,422	3,422
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....	21,265	36,624	25,541	10,686	208	2,832	-
National Redress Scheme.....	1,006	-	2,087	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	25,790	28,851	28,220	24,328	24,425	24,527	24,527
Regional Infrastructure and Headworks							
Fund.....	-	-	-	350	-	-	-
Other revenues.....	26,294	20,196	21,145	26,001	22,612	19,136	19,045
TOTAL INCOME FROM GOVERNMENT	5,616,971	6,036,099	6,067,911	6,180,550	6,184,464	6,316,283	6,453,220
SURPLUS/(DEFICIENCY) FOR THE PERIOD	190,456	154,116	114,919	57,441	19,006	41,137	25,054

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 45,642, 47,396 and 48,896 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Consent and Respectful Relationships Education Program to Non-Government Schools ^(a)	1,317	659	659	267	267	-	-
Contributions to National Bodies ^(b)	5,201	9,596	9,596	10,356	10,356	10,356	10,434
Election Commitment - Small Scale Election Commitments.....	-	3,592	3,577	-	-	-	-
Indian Ocean Territories.....	1,788	2,093	2,202	2,714	3,489	4,700	6,660
National Preschool Reform Agreement to Non-Government Sector ^(c)	16,142	6,712	20,225	19,679	9,764	-	-
National Student Wellbeing Program to Non-Government Schools ^(d)	5,149	2,575	2,575	2,575	-	-	-
Parents and Citizens Associations and Parents and Friends Associations Payment ^(e)	-	-	885	-	-	-	-
Other.....	4,528	6,263	6,231	4,169	3,465	2,783	3,585
Scholarships/Sponsorships ^(f)	1,235	3,685	3,685	4,546	4,786	4,972	5,101
Student Allowances ^(g)	15,206	6,012	6,012	6,061	6,091	6,141	6,208
TOTAL	50,566	41,187	55,647	50,367	38,218	28,952	31,988

- (a) Funding provided for Consent and Respectful Relationships Education Program through the Federation Funding Agreement - Education and Skills with the Commonwealth Government covers the 2024-2028 school years. Expenditure from 2029 will be populated once a new agreement is signed.
- (b) Western Australia's contribution to national bodies and related initiatives increased from 2025-26, following the signing of the Better and Fairer Schools Agreement.
- (c) The National Preschool Reform Agreement has been extended to the end of 2027.
- (d) The National Student Wellbeing Program is a funding agreement with the Commonwealth Government which supports the wellbeing of Australian school students from the 2023 to 2027 school years. Expenditure from 2028 will be populated once a new agreement is negotiated.
- (e) Every Parents and Citizens Association and Parents and Friends Association across Western Australia received a one-off payment of \$980 from the unclaimed 2025 WA Student Assistance Payment funds to continue supporting their school communities and families and \$27,500 was paid to the Western Australian Council of State School Organisations.
- (f) Includes \$1 million per year for early childhood teacher scholarships allocated as part of the 2025 Election Commitment - Expanding Four-Year-Old Kindergarten.
- (g) The Clothing Allowance component of Student Allowances was temporarily increased from \$115 to \$300 per annum to provide cost of living relief in 2024 and 2025, with the unclaimed 2024 WA Student Assistance Payment Funds.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	656,400	540,620	686,080	672,286	677,466	650,052	610,198
Restricted cash	78,196	74,298	87,369	84,434	87,941	84,494	78,549
Holding Account receivables	43,151	26,090	23,721	20,828	22,203	23,959	23,959
Receivables	59,875	49,369	63,601	278,258	64,091	64,336	64,581
Loans to schools	44,757	48,520	48,714	51,621	53,172	52,617	53,012
Inventories	8,114	6,700	8,114	8,114	8,114	8,114	8,114
Other	68,824	22,229	32,510	32,305	20,981	20,981	20,981
Assets held for sale	3,322	3,360	-	-	-	-	-
Total current assets	962,639	771,186	950,109	1,147,846	933,968	904,553	859,394
NON-CURRENT ASSETS							
Holding Account receivables	4,471,742	4,822,443	4,836,872	5,221,768	5,605,690	5,995,549	6,389,424
Property, plant and equipment	19,658,085	18,760,223	20,031,604	20,539,927	20,942,270	20,953,939	20,910,281
Right-of-use assets	429,799	393,840	417,546	413,500	417,504	412,639	407,437
Loans to schools	328,025	327,854	327,600	326,819	323,019	320,364	317,835
Receivables	157,057	176,876	185,585	-	-	23,221	48,532
Intangibles	1,811	1,539	1,540	1,269	998	727	456
Service concession assets	44,686	39,087	43,847	43,010	42,174	41,338	40,508
Total non-current assets	25,091,205	24,521,862	25,844,594	26,546,293	27,331,655	27,747,777	28,114,473
TOTAL ASSETS	26,053,844	25,293,048	26,794,703	27,694,139	28,265,623	28,652,330	28,973,867
CURRENT LIABILITIES							
Employee provisions	795,789	830,410	841,500	864,000	886,400	902,800	930,000
Payables	236,345	257,557	260,048	292,401	106,330	107,430	108,579
Borrowings	44,757	48,520	48,714	51,621	53,172	52,617	53,012
Lease liabilities	52,495	47,710	53,633	53,159	53,518	55,486	52,636
Other	26,256	22,020	26,256	26,256	26,256	26,256	26,256
Other Provisions	13,903	6,836	7,894	5,196	5,316	3,387	3,387
Total current liabilities	1,169,545	1,213,053	1,238,045	1,292,633	1,130,992	1,147,976	1,173,870
NON-CURRENT LIABILITIES							
Payables	272	3,157	3,447	3,447	3,447	3,447	3,447
Borrowings	364,238	376,874	372,220	377,699	381,628	386,111	390,199
Lease liabilities	374,415	338,294	359,661	354,384	356,155	347,776	342,772
Employee provisions	324,040	286,034	328,700	346,400	359,400	383,600	398,900
Other provisions	5,917	5,137	5,917	5,917	5,917	5,917	5,917
Other	-	-	3,079	3,183	3,183	3,183	3,183
Total non-current liabilities	1,068,882	1,009,496	1,073,024	1,091,030	1,109,730	1,130,034	1,144,418
TOTAL LIABILITIES	2,238,427	2,222,549	2,311,069	2,383,663	2,240,722	2,278,010	2,318,288
EQUITY							
Contributed equity	16,849,331	17,426,112	17,402,700	18,172,099	18,867,520	19,175,802	19,432,007
Accumulated surplus/(deficit)	119,258	83,894	234,177	291,618	310,624	351,761	376,815
Reserves	6,846,828	5,560,493	6,846,757	6,846,759	6,846,757	6,846,757	6,846,757
Total equity	23,815,417	23,070,499	24,483,634	25,310,476	26,024,901	26,374,320	26,655,579
TOTAL LIABILITIES AND EQUITY	26,053,844	25,293,048	26,794,703	27,694,139	28,265,623	28,652,330	28,973,867

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	\$'000	Year	\$'000	\$'000	\$'000
				\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	5,213,728	5,546,352	5,582,321	5,694,442	5,712,075	5,836,951	5,972,795
Capital appropriation	504,911	546,115	520,051	701,352	640,441	306,087	256,205
Administered equity contribution	-	-	-	56,771	46,747	2,195	-
Holding Account drawdowns	20,797	43,151	35,883	23,721	20,828	22,203	23,959
Government grants.....	10,498	11,417	11,417	3,422	3,422	3,422	3,422
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	21,265	36,624	25,541	10,686	208	2,832	-
Climate Action Fund	-	-	-	2,000	3,000	-	-
Digital Capability Fund	3,204	8,139	8,139	4,022	2,517	-	-
National Redress Scheme	1,006	-	2,087	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	25,790	28,851	28,220	24,328	24,425	24,527	24,527
Regional Infrastructure and Headworks							
Fund.....	36,019	14,759	25,180	5,745	3,249	-	-
Other.....	22,190	20,196	21,145	26,001	22,612	19,136	19,045
Net cash provided by Government	5,859,408	6,255,604	6,259,984	6,552,490	6,479,524	6,217,353	6,299,953
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(5,472,758)	(5,854,981)	(5,921,572)	(6,176,569)	(6,529,353)	(6,465,962)	(6,647,151)
Grants and subsidies.....	(46,757)	(41,187)	(55,647)	(50,367)	(38,218)	(28,952)	(31,988)
Supplies and services	(1,230,471)	(1,277,810)	(1,302,199)	(1,303,952)	(1,256,276)	(1,282,087)	(1,317,557)
Accommodation	(23,941)	(19,263)	(19,257)	(19,617)	(19,895)	(20,176)	(20,482)
GST payments	(182,603)	(151,193)	(151,193)	(151,193)	(151,193)	(151,193)	(151,193)
Loans to non-government schools.....	(52,792)	(57,100)	(57,100)	(57,100)	(57,100)	(57,100)	(57,100)
Finance and interest costs.....	(41,024)	(39,549)	(40,476)	(40,783)	(42,004)	(43,361)	(43,133)
Other payments.....	(25,256)	(17,038)	(17,038)	(9,321)	-	-	-
Receipts (b)							
User contributions, charges and fees.....	131,034	146,592	145,193	150,744	158,454	164,194	167,825
Grants and subsidies.....	127,140	70,529	133,483	92,399	68,565	30,760	35,048
Better and Fairer Schools Agreement.....	692,986	1,461,112	1,483,400	1,565,900	1,618,000	1,672,000	1,742,112
Quality Schools Funding.....	649,374	-	-	-	-	-	-
Interest Receipts	27,039	16,546	16,549	17,040	16,732	16,945	17,014
GST receipts	181,774	151,094	151,094	151,094	151,094	151,094	151,094
Repayment of loans by non-government							
schools.....	43,838	45,009	45,161	48,714	51,621	53,172	52,617
Other receipts	121,724	111,409	113,519	111,722	116,121	120,022	114,148
Net cash from operating activities	(5,100,693)	(5,455,830)	(5,476,083)	(5,671,289)	(5,913,452)	(5,840,644)	(5,988,746)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(554,926)	(668,889)	(662,008)	(809,758)	(708,538)	(319,214)	(266,236)
Proceeds from sale of non-current assets.....	433	-	-	-	-	-	-
Net cash from investing activities.....	(554,493)	(668,889)	(662,008)	(809,758)	(708,538)	(319,214)	(266,236)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payment of lease liabilities	(58,777)	(61,721)	(66,450)	(67,731)	(68,738)	(69,063)	(69,942)
Repayment of borrowings.....	(43,838)	(80,483)	(80,483)	(80,375)	(80,375)	(80,375)	(80,375)
Other payments.....	(29,853)	(25,942)	(28,528)	(28,827)	-	(23,221)	(25,311)
Proceeds from borrowings.....	52,792	92,573	92,421	88,761	85,854	84,303	84,858
Other proceeds	-	-	-	-	214,412	-	-
Net cash from financing activities.....	(79,676)	(75,573)	(83,040)	(88,172)	151,153	(88,356)	(90,770)
NET INCREASE/(DECREASE) IN CASH HELD							
	124,546	55,312	38,853	(16,729)	8,687	(30,861)	(45,799)
Cash assets at the beginning of the reporting period	610,189	559,606	734,596	773,449	756,720	765,407	734,546
Net cash transferred to/from other agencies.....	(139)	-	-	-	-	-	-
Cash assets at the end of the reporting period	734,596	614,918	773,449	756,720	765,407	734,546	688,747

(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)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Grants and Subsidies							
Commonwealth Grants	14,280	8,109	12,478	4,232	3,909	2,956	2,956
Indian Ocean Territories	21,439	20,900	19,945	23,138	25,036	27,804	32,092
National Partnership on COVID-19 Response	31,894	-	-	-	-	-	-
National Preschool Reform Agreement (b)	51,798	33,791	93,331	57,300	39,620	-	-
National Student Wellbeing Program (c)	7,729	7,729	7,729	7,729	-	-	-
User Contributions, Charges and Fees							
Agricultural Colleges	4,581	5,121	5,063	5,073	5,011	5,074	5,200
Canning College	3,928	4,772	3,662	4,030	4,265	4,397	4,505
Other	2,464	6,309	6,392	6,674	6,831	6,899	6,948
Physical Education Camp School Receipts...	337	451	446	446	451	461	475
Residential Colleges	5,967	6,627	6,284	6,323	6,323	6,403	6,563
Schools Charges and Fees	103,686	109,792	109,792	114,234	121,880	127,070	129,962
Swimming Classes	198	1,112	876	919	959	1,005	1,050
TAFE International	6,271	5,737	6,008	5,332	4,981	5,123	5,265
Teacher Registration Board of Western Australia Fees	7,734	7,757	7,993	8,360	8,145	8,291	8,529
Commonwealth Funding							
Better and Fairer Schools Agreement	692,986	1,461,112	1,483,400	1,565,900	1,618,000	1,672,000	1,742,112
Quality Schools	649,374	-	-	-	-	-	-
GST Receipts							
GST Input Credits	176,815	144,093	144,093	144,093	144,093	144,093	144,093
GST Receipts on Sales	4,783	6,788	6,788	6,788	6,788	6,788	6,788
Other Receipts							
Developers Contribution	17,779	10,750	11,500	6,666	7,399	12,000	2,403
Interest Received	27,039	16,546	16,549	17,040	16,732	16,945	17,014
Other Receipts	38,746	46,568	47,928	50,358	53,151	51,618	54,504
Receipts from State Government Agencies ..	9,627	14,459	17,224	20,669	17,631	14,013	13,780
Repayment of Loans by Non-Government Schools	43,838	45,009	45,161	48,714	51,621	53,172	52,617
Schools - Donations	21,976	19,801	19,801	19,801	19,801	19,801	19,801
Schools - Other Receipts	48,930	32,539	32,539	33,074	33,872	34,689	35,526
TOTAL	1,994,199	2,015,872	2,104,982	2,156,893	2,196,499	2,220,602	2,292,183

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

(b) The National Preschool Reform Agreement has been extended to the end of 2027.

(c) The National Student Wellbeing Program is a funding agreement with the Commonwealth Government which supports the wellbeing of Australian school students from the 2023 to 2027 school years. Funding from 2028 will be populated once a new agreement is negotiated.

DETAILS OF ADMINISTERED TRANSACTIONS

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Other							
Administered Appropriation.....	587,512	528,961	529,719	635,948	573,031	600,511	623,871
Royalties for Regions Fund - Regional Community Services Fund ^(a)	-	2,000	400	5,000	1,600	1,000	2,000
TOTAL ADMINISTERED INCOME	587,512	530,961	530,119	640,948	574,631	601,511	625,871
EXPENSES							
Grants to Charitable and Other Public Bodies							
2024 Western Australian Student Assistance Payment ^(b)	167	-	-	-	-	-	-
2025 Western Australian Student Assistance Payment ^(c)	77,457	200	3,973	-	-	-	-
2026 Western Australian Student Assistance Payment.....	-	-	-	82,943	-	-	-
All Other Grants.....	94	95	95	96	97	98	99
Australian Music Examinations Board.....	199	199	199	199	199	199	199
Dandelions WA and Give Write.....	1,000	-	-	-	-	-	-
General Sir John Monash Foundation Scholarship.....	5,000	-	-	-	-	-	-
Per Capita Grants to Non-Government Schools.....	436,252	458,965	459,689	476,475	489,231	508,431	527,293
Psychology Services Grant.....	7,460	7,460	7,460	7,460	7,460	7,460	7,460
Remote Schools Infrastructure Program ^(a) ...	-	2,000	400	5,000	1,600	1,000	2,000
Students at Risk.....	1,568	1,568	1,568	1,568	1,568	1,568	1,568
Supplementation Grants to Special Education Schools.....	45,774	52,112	52,146	58,845	66,114	74,393	78,890
Other							
Funding for School of Special Educational Needs - Medical, Mental Health and Sensory.....	5,514	4,862	4,862	4,862	4,862	4,862	4,862
Superannuation - Higher Education Institutions.....	2,519	3,500	3,500	3,500	3,500	3,500	3,500
Transfer to the Consolidated Account ^{(b)(c)}	18,997	-	881	-	-	-	-
TOTAL ADMINISTERED EXPENSES	602,001	530,961	534,773	640,948	574,631	601,511	625,871

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

(b) The 2024 Western Australian Student Assistance Payment Fund has been closed.

(c) The 2025 Western Australian Student Assistance Payment Fund is to be closed.

Agency Special Purpose Account Details

STUDENT RESIDENTIAL COLLEGES FUND

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

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	1,719	1,156	1,248	1,236
Receipts:				
Appropriations.....	15,112	13,495	15,705	16,374
Other	7,168	7,443	7,860	8,817
	23,999	22,094	24,813	26,427
Payments	22,751	20,938	23,577	25,732
CLOSING BALANCE	1,248	1,156	1,236	695

2026 WESTERN AUSTRALIAN STUDENT ASSISTANCE PAYMENT FUND^(a)

Account Purpose: To support Western Australian families with a one-off payment in 2026 to meet out-of-pocket schooling expenses for students with an active enrolment at a Western Australian public or non-government school; or who are registered for home education.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	-	-	-	-
Receipts:				
Appropriations.....	-	-	-	82,943
	-	-	-	82,943
Payments ^(a)	-	-	-	82,943
CLOSING BALANCE	-	-	-	-

(a) The 2025 Western Australian Student Assistance Payment Fund established as part of the 2025-26 Budget is to be closed. This Fund reflects a new Special Purpose Account of the same name for the new assistance payment in 2026.

Division 24 Training and Workforce Development

Part 6 Education and Training

Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 72 Net amount appropriated to deliver services	593,879	652,219	655,741	683,419	632,423	619,721	629,735
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	2,142	2,228	2,227	2,298	2,351	2,405	2,454
Total appropriations provided to deliver services.....	596,021	654,447	657,968	685,717	634,774	622,126	632,189
CAPITAL							
Item 148 Capital Appropriation.....	35,200	18,954	18,929	18,319	20,923	11,832	8,667
TOTAL APPROPRIATIONS	631,221	673,401	676,897	704,036	655,697	633,958	640,856
EXPENSES							
Total Cost of Services	1,006,626	1,060,122	1,039,960	1,098,820	1,027,281	978,497	967,937
Net Cost of Services ^(a)	720,622	751,877	720,133	754,165	688,600	661,369	672,154
CASH ASSETS ^(b)	148,601	55,902	119,958	71,558	61,713	72,696	78,642

(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 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
Ongoing Initiatives					
Construction Visa Subsidy Program and Construction Migration Office.....	5,000	9,400	6,788	1,055	863
Group Training Organisation Wage Subsidy Program	-	4,351	5,514	4,942	4,791
Kimberley Juvenile Justice Strategy	-	1,534	1,609	1,661	1,688
Regional TAFE Attraction and Retention Allowance ^(a)	1,550	1,550	-	-	-
Revisions to Commonwealth Revenue ^(b)	18,133	24,906	24,906	15,495	-
Training Demand and Fee Free TAFE Settings ^(a)	13,963	69,783	61,856	-	-
Other					
Fiscal Strategy - Procurement Savings.....	-	(303)	(303)	(303)	(303)
Government Regional Officer Housing	(882)	(347)	(359)	(368)	(563)
Non-Government Human Services Sector Indexation.....	23	29	29	293	563
Revision to International Student Training Activity Estimates	2,031	3,030	3,429	3,266	3,280
Revision to Muresk Institute Activity	837	837	837	837	837
RiskCover Fund Insurance Premiums	1,716	3,662	-	-	-

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

(b) Matched State funding for National Skills Agreement policy initiatives was included in previous years.

Significant Initiatives

Building a Skilled and Productive Workforce for the Future

1. Aligned with the WA Government Priorities 2025-2029, specifically Jobs, Health and Housing, the Government continues to invest in training to develop a skilled and productive workforce for Western Australia's strong and diversifying economy so that it remains the strongest in the nation. Free and low fee training is providing cost of living relief, career pathways for Western Australians and a skilled workforce needed for the State's strong and diversifying economy.
2. Western Australia will implement policy initiatives jointly agreed with the Commonwealth Government under the National Skills Agreement for Closing the Gap, Measures to Strengthen the VET Workforce, Ensuring Access to Foundation Skills Training, Improved Completions and the National TAFE Network.

Developing a Housing Construction Workforce

3. The Government is investing an additional \$23.1 million to extend the Construction Visa Subsidy Program and the Build a Life in WA incentive to attract more skilled building and construction workers from overseas and interstate to take up employment in Western Australia's strong housing workforce.
4. The Government is investing a further \$19.6 million to expand the successful Group Training Organisation Wage Subsidy Program, providing an additional 330 places and including support for more women to undertake an electrical apprenticeship.

Cross Agency Initiatives

5. The Government is investing a further \$6.5 million for the Young and Deadly Futures Alternative Learning Program as part of the Kimberley Juvenile Justice 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

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
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	A skilled workforce that meets the State's economic and community needs.	<ol style="list-style-type: none"> 1. VET Workforce Planning and Policy Development 2. Jobs and Skills Centre Services 3. Skilled Migration, Including Overseas Qualification Assessment
	A flexible, responsive, innovative and quality training system.	<ol style="list-style-type: none"> 4. Apprenticeship and Traineeship Administration and Regulation 5. Procurement of Training 6. Recruitment and Management of International Students 7. Services to TAFE Colleges 8. Regulatory Services to Registered Training Organisations (RTOs)

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. VET Workforce Planning and Policy Development.....	23,602	40,926	32,475	38,643	39,689	31,378	25,893
2. Jobs and Skills Centre Services	17,739	17,458	17,803	16,848	16,596	16,318	16,622
3. Skilled Migration, Including Overseas Qualification Assessment	23,110	25,346	29,647	26,872	14,248	6,033	3,724
4. Apprenticeship and Traineeship Administration and Regulation.....	55,735	89,154	63,627	94,362	85,535	78,328	62,188
5. Procurement of Training	805,148	815,402	820,252	844,795	792,651	765,177	776,289
6. Recruitment and Management of International Students	30,934	27,747	30,129	31,560	32,490	33,680	34,418
7. Services to TAFE Colleges.....	46,602	40,559	42,342	42,171	42,466	43,846	44,954
8. Regulatory Services to RTOs	3,756	3,530	3,685	3,569	3,606	3,737	3,849
Total Cost of Services	1,006,626	1,060,122	1,039,960	1,098,820	1,027,281	978,497	967,937

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: A skilled workforce that meets the State's economic and community needs:					
Extent to which Jobs and Skill Centre services provided to individuals and businesses result in career, employment or training outcomes.....	71%	72%	74%	72%	
Proportion of State nominated skilled migrants employed in priority occupations after arrival	69%	82%	69%	82%	1
Outcome: A flexible, responsive, innovative and quality training system:					
Proportion of delivery in training aligned with State priority occupations.....	89%	89%	89%	89%	
Proportion of graduates satisfied with the overall quality of training.....	90%	90%	90%	90%	
Percentage of RTOs compliant with the Standards for RTOs 2015.....	100%	100%	100%	100%	

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

Explanation of Significant Movements

(Notes)

1. The variances from the 2024-25 Actual to the 2025-26 Budget, and from the 2025-26 Estimated Actual to the 2026-27 Budget Target, are driven by changes in the survey methodology and upcoming updates to the Australian Bureau of Statistics' occupational data standards.

Services and Key Efficiency Indicators

1. VET Workforce Planning and Policy Development

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	23,602	40,926	32,475	38,643	1
Less Income	7,095	12,950	4,698	11,908	1
Net Cost of Service	16,507	27,976	27,777	26,735	
Employees (Full-Time Equivalents)	97	143	122	140	2
Efficiency Indicator					
Cost of VET workforce planning and policy development per training place	\$122	\$246	\$202	\$247	1

Explanation of Significant Movements

(Notes)

1. Movements across all years largely reflect the timing of expenditure under National Skills Agreement policy initiatives.
2. The increase from 2024-25 Actual to 2025-26 Budget reflects the commencement of National Skills Agreement policy initiatives. The reduction from 2025-26 Budget to 2025-26 Estimated Actual represents general vacancies.

2. Jobs and Skills Centre Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	17,739	17,458	17,803	16,848	1
Less Income	5	4	5	3	
Net Cost of Service	17,734	17,454	17,798	16,845	
Employees (Full-Time Equivalents)	14	8	10	6	1
Efficiency Indicator					
Average cost per Jobs and Skills Centre individual and business client contact	\$202	\$239	\$200	\$216	

Explanation of Significant Movements

(Notes)

1. The reductions between the 2024-25 Actual to 2025-26 Budget, as well as 2025-26 Estimated Actual to 2026-27 Budget Target are largely the result of the expiry of COVID-19 Recovery initiatives.

3. Skilled Migration, Including Overseas Qualification Assessment

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	23,110	25,346	29,647	26,872	1,2
Less Income.....	93	1,226	1,226	1,225	2
Net Cost of Service.....	23,017	24,120	28,421	25,647	
Employees (Full-Time Equivalents)	47	53	53	50	2,3
Efficiency Indicator					
Average cost to administer migration applications and overseas qualification assessments.....	\$2,498	\$3,570	\$4,555	\$3,962	1,2

Explanation of Significant Movements

(Notes)

1. Movements largely reflect the anticipated timing of expenditure under the Construction Visa Subsidy Program and Build a Life in WA.
2. Movement between the 2024-25 Actual and the 2025-26 Budget largely reflects the reinstatement of application fees under the State Nominated Migration Program.
3. The increase in FTE from the 2024-25 Actual to the 2025-26 Budget largely reflects the administration of the Designated Area Migration Agreement.

4. Apprenticeship and Traineeship Administration and Regulation

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	55,735	89,154	63,627	94,362	1
Less Income.....	22	2,529	4,856	7,032	2
Net Cost of Service.....	55,713	86,625	58,771	87,330	
Employees (Full-Time Equivalents)	53	60	68	64	3
Efficiency Indicators					
Average cost per active training contract.....	\$655	\$1,336	\$891	\$1,594	1
Cost to administer the employer incentive scheme as a proportion of total incentive payments.....	7%	5%	6%	5%	

Explanation of Significant Movements

(Notes)

1. Movements largely reflect the timing of expenditure under employer incentive schemes and the National Skills Agreement policy initiatives.
2. The increase in income across years relates to the timing of receipt of Commonwealth Government revenue for National Skills Agreement policy initiatives.
3. Changes largely reflect staffing arrangements under the National Skills Agreement policy initiatives.

5. Procurement of Training

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	805,148	815,402	820,252	844,795	
Less Income	253,274	266,537	282,437	295,438	
Net Cost of Service	551,874	548,865	537,815	549,357	
Employees (Full-Time Equivalents)	78	84	86	80	1
Efficiency Indicators					
Cost per student curriculum hour.....	\$19.99	\$21.84	\$21.81	\$20.91	
Employment based training.....	\$20.78	\$21.86	\$21.83	\$22.15	
Institutional based training.....	\$19.71	\$21.84	\$21.80	\$20.48	

Explanation of Significant Movements

(Notes)

1. Changes largely reflect the commencement and cessation of temporary staffing arrangements.

6. Recruitment and Management of International Students

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	30,934	27,747	30,129	31,560	1
Less Income	24,808	24,020	25,619	28,068	1
Net Cost of Service	6,126	3,727	4,510	3,492	
Employees (Full-Time Equivalents)	48	49	50	50	
Efficiency Indicator					
Average cost of recruitment and management per full-time equivalent international student.....	\$929	\$1,065	\$943	\$1,120	1

Explanation of Significant Movements

(Notes)

1. Movements across the years largely reflect changes in international student recruitment activities and student numbers.

7. Services to TAFE Colleges

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 46,602	\$'000 40,559	\$'000 42,342	\$'000 42,171	1
Less Income	61	89	95	91	
Net Cost of Service	46,541	40,470	42,247	42,080	
Employees (Full-Time Equivalents)	175	181	194	184	1
Efficiency Indicator					
Average cost to administer training infrastructure and support services per TAFE college	\$9,320,439	\$8,111,877	\$8,468,471	\$8,434,217	1

Explanation of Significant Movements

(Notes)

1. Changes across the years largely reflect the timing of ICT projects.

8. Regulatory Services to Registered Training Organisations (RTOs)

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 3,756	\$'000 3,530	\$'000 3,685	\$'000 3,569	
Less Income	646	890	891	890	
Net Cost of Service	3,110	2,640	2,794	2,679	
Employees (Full-Time Equivalents)	17	16	19	16	
Efficiency Indicator					
Cost of regulatory services per RTO.....	\$23,190	\$23,070	\$22,605	\$21,898	

Asset Investment Program

Election Commitments

1. Election Commitments from the 2025 State Election include:
 - 1.1. a further \$33.8 million for the Investing in Modern Equipment for TAFEs program, taking the program total to \$65.8 million, and enabling Western Australia's TAFE Colleges to acquire state-of-the-art equipment. The program has supported direct procurement by TAFE Colleges of approximately \$22.5 million from 2021 to date;
 - 1.2. a Heavy Vehicle Driver Training Facility at North Metropolitan TAFE in Neerabup in the north of Perth; and
 - 1.3. the Munster Campus Expansion at South Metropolitan TAFE, which will provide state-of-the-art facilities to deliver future workforce skills for renewables industries, including wind energy, battery technology, green hydrogen, electrification, automation and robotics.

Other Investment Programs

2. Works in progress with estimated expenditure continuing in 2026-27 include the following projects:
 - 2.1. \$79.8 million for the Remedial Works Program (over 2025-26 to 2029-30), which will be used for a range of essential projects to upgrade infrastructure and better equip TAFE Colleges so that students and industry have access to contemporary and industry relevant training infrastructure;
 - 2.2. \$51.1 million to build a new multi-storey specialist teaching block at North Metropolitan TAFE's Balga Campus to provide technology-enabled classrooms for training delivery in building and construction trades, community services, general education, hairdressing and adult migrant education;
 - 2.3. \$44.3 million for a major upgrade to North Regional TAFE's Pundulmurra Campus (South Hedland) to provide new workshop facilities and expand training for plant mechanic, engineering and auto electrical trades, and a new commercial cookery training kitchen focused on resource sector requirements;
 - 2.4. \$37 million commitment to the Clean Energy Skills National Centre of Excellence, supporting investment in clean energy initiatives;
 - 2.5. \$19.5 million for a specialist light automotive trade training workshop at North Metropolitan TAFE's Joondalup Campus to cater for emerging automotive and information and communications technologies, with an additional \$1.8 million to be spent directly by North Metropolitan TAFE;
 - 2.6. \$14.4 million for remediation work replacing Aluminium Composite Panels at Central Regional TAFE and North Metropolitan TAFE;
 - 2.7. \$7.4 million for Collie Transitions Onsite Training Facilities to provide new buildings and onsite training facilities that focus on developing meaningful individual worker supports including career advice, skills assessment and training pathways, with an additional \$1.2 million to be spent directly by South Regional TAFE;
 - 2.8. \$5.4 million for the METRONET Trade Training Centre at North Metropolitan TAFE's Midland Campus to provide rail operations and signalling training supporting METRONET and other rail networks; and
 - 2.9. \$1.5 million for a new Electrical Training Facility at South Metropolitan TAFE's Armadale campus, with an additional \$650,000 to be spent directly by South Metropolitan TAFE.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Election Commitments							
New Buildings and Additions at TAFE Colleges							
North Metropolitan TAFE - Heavy Vehicle Driver							
Training Facility	12,223	4,308	4,308	3,000	4,000	915	-
South Metropolitan TAFE - Munster TAFE Expansion....	24,498	876	876	6,710	11,900	5,012	-
Plant and Equipment - Investing in Modern Equipment for TAFEs ^(a)	43,215	14,915	5,081	4,850	6,550	8,350	8,550
Other Works in Progress							
Commonwealth Specific Policy Initiatives - Clean Energy							
Skills National Centre of Excellence Renewables							
Training Equipment	37,000	1,000	1,000	31,500	4,500	-	-
New Buildings and Additions at TAFE Colleges							
North Metropolitan TAFE							
Balga Campus - Specialist Teaching Block	51,115	49,256	2,000	1,859	-	-	-
Joondalup Light Auto Workshop	19,498	19,098	258	400	-	-	-
Midland Specialist Rail Trade Training Centre.....	5,413	5,308	600	105	-	-	-
Pundulumurra Trade Expansion (South Hedland)	44,320	44,194	700	126	-	-	-
South Metropolitan TAFE							
Armadale Electrical Training Facility	1,548	1,361	450	187	-	-	-
Collie Transitions Onsite Training Facilities	7,437	7,116	5,000	250	71	-	-
Remedial Works Program							
Central Regional TAFE - Aluminium Composite Panel							
Replacement	4,832	1,621	1,500	2,500	711	-	-
North Metropolitan TAFE - Aluminium Composite Panel							
Replacement	9,593	3,576	3,265	2,735	3,282	-	-
Remedial Works Program	188,968	127,768	18,551	15,300	15,300	15,300	15,300
COMPLETED WORKS							
Expanded Heavy Vehicle Driver Training Program	820	820	260	-	-	-	-
New Buildings and Additions - Muresk Institute Northam -							
New Trades Workshop, Classrooms and Specialist							
Facilities							
.....	10,365	10,365	213	-	-	-	-
New Buildings and Additions at TAFE Colleges							
Central Regional TAFE - Kalgoorlie Heavy							
Plant/Engineering Trades Workshop							
.....	12,648	12,648	617	-	-	-	-
North Regional TAFE							
Broome Hospitality and Student Services Centre							
.....	12,438	12,438	90	-	-	-	-
Kununurra Health and Hospitality Trade Training							
Centre.....							
.....	5,900	5,900	103	-	-	-	-
South Metropolitan TAFE							
Armadale Training Campus							
.....	38,444	38,444	819	-	-	-	-
Mandurah Hospitality and Tourism Training Centre							
.....	17,466	17,466	208	-	-	-	-
South Regional TAFE - Albany Trade Workshop							
.....	21,871	21,871	765	-	-	-	-
TAFE Technology Fund Projects	9,340	9,340	2,361	-	-	-	-
Total Cost of Asset Investment Program.....	578,952	409,689	49,025	69,522	46,314	29,577	23,850
FUNDED BY							
Capital Appropriation			18,819	18,202	20,806	11,715	8,550
Commonwealth Grants			15,130	15,300	15,300	15,300	15,300
Internal Funds and Balances			10,076	36,020	10,208	2,562	-
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund			5,000	-	-	-	-
Total Funding			49,025	69,522	46,314	29,577	23,850

(a) The following transfers totalling \$22.5 million from the Investing in Modern Equipment for TAFEs project are reflected in the TAFE Colleges' Asset Investment Programs, where purchases are required at a local level to meet training requirements: North Metropolitan TAFE (\$3.7 million), South Metropolitan TAFE (\$11.9 million), North Regional TAFE (\$1.6 million), South Regional TAFE (\$4.5 million) and Central Regional TAFE (\$1 million).

Financial Statements

Income Statement

Expenses

1. The \$53.5 million increase in the Total Cost of Services between the 2024-25 Actual and 2025-26 Budget is largely due to demand for training, payments for incentive programs and National Skills Agreement policy initiatives.
2. The \$58.9 million increase in the Total Cost of Services between the 2025-26 Estimated Actual and the 2026-27 Budget Year is largely due to demand for training delivery and the timing of expenditure under the National Skills Agreement policy initiatives.

Income

3. The \$22.2 million increase in total income between the 2024-25 Actual and 2025-26 Budget is largely due to the Fee Free TAFE Commonwealth Government agreement.
4. The \$11.6 million increase in total income between the 2025-26 Budget and the 2025-26 Estimated Actual is due to increased funding from the National Skills Agreement policy initiatives.
5. The \$24.8 million increase in total income between the 2025-26 Estimated Actual and the 2026-27 Budget Target is largely due to Commonwealth funding for the National Skills Agreement policy initiatives.
6. The movement in surplus/deficit across the budget period largely reflects the timing of revenue and expenditure associated with the Nationals Skills Agreement.

Statement of Financial Position

7. The \$48.3 million decrease in total assets between the 2025-26 Estimated Actual and the 2029-30 Outyear primarily reflects the transfer of completed capital works to the TAFE Colleges and the reduction in cash assets as a result of the timing of revenue and expenditure.
8. The overall decline in total equity from the 2024-25 Actual largely reflect the movements in surplus/deficiency for the period (in the Income Statement) and the timing of asset investment projects.

Statement of Cashflows

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

INCOME STATEMENT (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b).....	71,234	78,387	77,953	79,397	81,142	79,599	76,373
Grants and subsidies (c).....	857,748	910,177	885,780	933,047	860,566	813,220	812,135
Supplies and services.....	40,777	34,914	40,286	44,401	46,602	46,987	41,254
Accommodation.....	6,161	6,544	6,509	6,598	6,615	6,455	6,285
Depreciation and amortisation.....	2,026	1,421	1,452	1,433	1,403	1,411	1,421
Finance and interest costs.....	12	19	13	6	5	10	9
Service Delivery Agreement - International student fees.....	18,845	17,978	18,953	20,533	21,647	22,221	22,402
Other expenses.....	9,823	10,682	9,014	13,405	9,301	8,594	8,058
TOTAL COST OF SERVICES	1,006,626	1,060,122	1,039,960	1,098,820	1,027,281	978,497	967,937
Income							
Sale of goods and services.....	838	639	1,034	1,034	1,034	1,034	1,034
Regulatory fees and fines.....	642	882	882	882	882	882	882
Grants and subsidies.....	258,540	277,802	287,306	312,869	305,553	283,190	262,354
International student course fees.....	24,634	23,831	24,806	26,571	27,913	28,723	28,904
Other revenue.....	1,350	5,091	5,799	3,299	3,299	3,299	2,609
Total Income.....	286,004	308,245	319,827	344,655	338,681	317,128	295,783
NET COST OF SERVICES	720,622	751,877	720,133	754,165	688,600	661,369	672,154
INCOME FROM GOVERNMENT							
Service appropriations.....	596,021	654,447	657,968	685,717	634,774	622,126	632,189
Resources received free of charge.....	492	294	294	294	294	294	294
Major Treasurer's Special Purpose Account(s) Royalties for Regions Fund Regional Community Services Fund.....	46,579	46,787	46,579	46,579	46,579	46,579	46,579
Other revenues.....	14,450	15,776	16,983	22,128	22,438	18,764	14,449
TOTAL INCOME FROM GOVERNMENT	657,542	717,304	721,824	754,718	704,085	687,763	693,511
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(63,080)	(34,573)	1,691	553	15,485	26,394	21,357

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 529, 602 and 590 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Contracts and Agreements for the Delivery of Training and Employment Services by State Training Providers, Private Training Providers and the Western Australian Academy of Performing Arts at Edith Cowan University.....	768,576	774,878	760,217	782,923	727,923	714,630	734,068
Other Grants and Subsidies.....	89,172	135,299	125,563	150,124	132,643	98,590	78,067
TOTAL	857,748	910,177	885,780	933,047	860,566	813,220	812,135

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	99,107	18,444	70,464	22,064	12,219	23,202	29,148
Restricted cash	49,494	37,458	49,494	49,494	49,494	49,494	49,494
Receivables	4,364	5,682	4,364	4,389	4,389	4,389	4,389
Other.....	7,513	7,346	7,513	7,513	7,513	7,513	7,513
Total current assets	160,478	68,930	131,835	83,460	73,615	84,598	90,544
NON-CURRENT ASSETS							
Holding Account receivables	70,236	71,638	71,669	73,067	74,419	75,681	77,018
Property, plant and equipment.....	66,787	85,137	84,197	89,127	113,175	88,684	71,803
Receivables	1,671	1,409	1,671	1,671	1,671	1,671	1,671
Intangibles	-	517	-	-	-	-	-
Other.....	113	309	113	113	113	113	113
Total non-current assets	138,807	159,010	157,650	163,978	189,378	166,149	150,605
TOTAL ASSETS	299,285	227,940	289,485	247,438	262,993	250,747	241,149
CURRENT LIABILITIES							
Employee provisions	11,670	9,770	10,704	11,148	11,362	11,362	11,362
Payables	339	548	339	339	339	339	339
Borrowings and leases	117	76	104	104	104	9	9
Other.....	35,333	27,712	35,191	35,070	34,901	35,958	35,774
Total current liabilities	47,459	38,106	46,338	46,661	46,706	47,668	47,484
NON-CURRENT LIABILITIES							
Employee provisions	5,560	4,785	5,560	5,560	5,560	5,560	5,560
Borrowings and leases	119	126	133	165	194	317	328
Total non-current liabilities	5,679	4,911	5,693	5,725	5,754	5,877	5,888
TOTAL LIABILITIES.....	53,138	43,017	52,031	52,386	52,460	53,545	53,372
EQUITY							
Contributed equity	(65,482)	(86,349)	(75,866)	(118,821)	(118,825)	(158,550)	(189,332)
Accumulated surplus/(deficit).....	300,729	266,729	302,420	302,973	318,458	344,852	366,209
Reserves.....	10,900	4,543	10,900	10,900	10,900	10,900	10,900
Total equity	246,147	184,923	237,454	195,052	210,533	197,202	187,777
TOTAL LIABILITIES AND EQUITY	299,285	227,940	289,485	247,438	262,993	250,747	241,149

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	594,215	653,045	656,535	684,319	633,422	620,864	630,852
Capital appropriation	35,200	18,954	18,929	18,319	20,923	11,832	8,667
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	-	7,841	7,123	3,474	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	46,579	46,787	46,579	46,579	46,579	46,579	46,579
Other.....	14,391	15,776	16,983	22,128	22,438	18,764	14,449
Net cash provided by Government	690,385	742,403	746,149	774,819	723,362	698,039	700,547
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(68,998)	(79,589)	(79,155)	(79,214)	(81,154)	(79,825)	(76,599)
Grants and subsidies.....	(853,850)	(910,177)	(885,780)	(933,047)	(860,566)	(813,220)	(812,135)
Supplies and services	(38,925)	(34,422)	(40,262)	(44,425)	(46,670)	(47,639)	(41,386)
Accommodation	(6,086)	(6,719)	(6,684)	(6,773)	(6,790)	(6,630)	(6,460)
GST payments	(10,696)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)
Finance and interest costs.....	(13)	(19)	(13)	(6)	(5)	(10)	(9)
Service Delivery Agreement - International							
Student Fees	(19,021)	(17,978)	(18,953)	(20,533)	(21,647)	(22,221)	(22,402)
Other payments.....	(10,617)	(10,625)	(8,489)	(12,873)	(8,769)	(8,012)	(7,426)
Receipts (b)							
Regulatory fees and fines.....	555	882	882	882	882	882	882
Grants and subsidies.....	258,540	277,802	287,306	312,869	305,553	283,190	262,354
Sale of goods and services.....	833	639	1,034	1,034	1,034	1,034	1,034
GST receipts	10,696	13,821	13,821	13,821	13,821	13,821	13,821
Other receipts	29,453	28,922	30,605	29,870	31,212	32,529	31,513
Net cash from operating activities	(708,129)	(751,284)	(719,509)	(752,216)	(686,920)	(659,922)	(670,634)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(41,748)	(70,512)	(49,025)	(69,522)	(46,314)	(29,577)	(23,850)
Proceeds from sale of non-current assets.....	4	-	-	-	-	-	-
Net cash from investing activities.....	(41,744)	(70,512)	(49,025)	(69,522)	(46,314)	(29,577)	(23,850)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(120)	(154)	(129)	(121)	(121)	(119)	(117)
Net cash from financing activities.....	(120)	(154)	(129)	(121)	(121)	(119)	(117)
NET INCREASE/(DECREASE) IN CASH HELD							
	(59,608)	(79,547)	(22,514)	(47,040)	(9,993)	8,421	5,946
Cash assets at the beginning of the reporting period	210,597	135,449	148,601	119,958	71,558	61,713	72,696
Net cash transferred to/from other agencies....	(2,388)	-	(6,129)	(1,360)	148	2,562	-
Cash assets at the end of the reporting period	148,601	55,902	119,958	71,558	61,713	72,696	78,642

(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)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Regulatory Fees and Fines							
Regulatory Fees.....	555	882	882	882	882	882	882
Grants and Subsidies							
Commonwealth Capital.....	18,770	16,030	16,030	15,300	15,300	15,300	15,300
Commonwealth Recurrent.....	239,770	261,772	271,276	297,569	290,253	267,890	247,054
Direct Grants and Subsidies Recurrent.....	6,439	6,112	6,692	6,692	6,692	6,692	6,692
Sale of Goods and Services							
Sale of Goods and Services.....	833	655	1,050	1,050	1,050	1,050	1,050
GST Receipts							
GST Receipts.....	10,696	13,821	13,821	13,821	13,821	13,821	13,821
Other Receipts							
Interest Receipts.....	4,891	1,200	2,950	2,950	2,950	2,950	2,950
International Student Delivery.....	22,585	23,831	24,806	26,571	27,913	29,230	28,904
Other Receipts.....	9,927	13,539	13,124	15,769	16,079	12,405	7,400
TOTAL	314,466	337,842	350,631	380,604	374,940	350,220	324,053

(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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Other							
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa Holder (Subclass 482) Child School Fees (a).....	38	2,693	100	1,674	4,081	4,081	4,081
TOTAL ADMINISTERED INCOME	38	2,693	100	1,674	4,081	4,081	4,081
EXPENSES							
Other							
Payments to the Consolidated Account (a) ..	38	2,693	100	1,674	4,081	4,081	4,081
TOTAL ADMINISTERED EXPENSES	38	2,693	100	1,674	4,081	4,081	4,081

(a) The movement from 2025-26 Estimated Actual to the 2026-27 Budget Year reflects the expiry of the tuition fee waiver for dependents of temporary skilled worker visa holders enrolled in public schools.

TAFE Colleges

Part 6 Education and Training

Asset Investment Program

1. The five TAFE Colleges are undertaking Asset Investment Programs in 2026-27 comprising various refurbishments and improvements to accommodation and infrastructure, as well as the replacement of equipment for training and minor works.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
CENTRAL REGIONAL TAFE							
WORKS IN PROGRESS							
Election Commitment							
Investing in Modern Equipment for TAFEs (a).....	974	974	130	-	-	-	-
Other Works in Progress							
Asset Replacement Program.....	14,035	8,235	1,919	1,450	1,450	1,450	1,450
Total Cost of Asset Investment Program.....	15,009	9,209	2,049	1,450	1,450	1,450	1,450
NORTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Election Commitment							
Investing in Modern Equipment for TAFEs (a).....	3,679	3,679	956	-	-	-	-
Other Works in Progress							
Accommodation and Infrastructure - Building Renewal and Improvements.....	11,930	9,370	1,278	640	640	640	640
Asset Replacement Program.....	24,746	19,306	2,859	1,360	1,360	1,360	1,360
COMPLETED WORKS							
Election Commitment							
Heavy Vehicle Driver Training Facility	250	250	250	-	-	-	-
Other Completed Works							
New Buildings and Additions at TAFE Colleges - Joondalup Light Auto Workshop Equipment	1,835	1,835	214	-	-	-	-
Career Taster Program Virtual Reality Software	1,000	1,000	1,000	-	-	-	-
Total Cost of Asset Investment Program.....	43,440	35,440	6,557	2,000	2,000	2,000	2,000
NORTH REGIONAL TAFE							
WORKS IN PROGRESS							
Election Commitment							
Investing in Modern Equipment for TAFEs (a).....	1,570	1,570	652	-	-	-	-
Other Works in Progress							
Asset Replacement Program.....	13,472	9,868	2,559	1,654	650	650	650
Total Cost of Asset Investment Program.....	15,042	11,438	3,211	1,654	650	650	650
SOUTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Election Commitment							
Investing in Modern Equipment for TAFEs (a).....	11,853	8,653	3,093	1,600	1,600	-	-
Other Works in Progress							
Asset Replacement Program.....	34,862	24,342	2,182	2,630	2,630	2,630	2,630
COMPLETED WORKS							
New Buildings and Additions at TAFE Colleges							
Armadale Electrical Training Facility	650	650	623	-	-	-	-
Armadale Training Campus	1,155	1,155	279	-	-	-	-
Total Cost of Asset Investment Program.....	48,520	34,800	6,177	4,230	4,230	2,630	2,630

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
SOUTH REGIONAL TAFE							
WORKS IN PROGRESS							
Election Commitment							
Investing in Modern Equipment for TAFEs ^(a)	4,462	4,462	2,425	-	-	-	-
Other Works in Progress							
Asset Replacement Program.....	7,751	3,907	961	961	961	961	961
New Buildings and Additions at TAFE Colleges - Collie Transitions Onsite Training Facilities	1,155	588	588	370	197	-	-
Total Cost of Asset Investment Program.....	13,368	8,957	3,974	1,331	1,158	961	961
Total Cost of TAFE Colleges Asset Investment Program.....	135,379	99,844	21,968	10,665	9,488	7,691	7,691
FUNDED BY							
Internal Funds and Balances.....			21,468	10,165	8,988	7,691	7,691
Other			500	500	500	-	-
Total Funding			21,968	10,665	9,488	7,691	7,691

(a) A total of \$22.5 million was transferred from Training and Workforce Development's Investing in Modern Equipment for TAFEs project to the Colleges where purchases are required at a local level to meet specific training requirements.

Building and Construction Industry Training Board

Part 6 Education and Training

Asset Investment Program

- The Board's 2026-27 Asset Investment Program allocates \$500,000 for the Construction Futures Centre Continuous Improvement Program to refresh and incorporate new technologies into exhibits.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Construction Futures Centre Continuous Improvement Program	3,177	1,177	500	500	500	500	500
Total Cost of Asset Investment Program.....	3,177	1,177	500	500	500	500	500
FUNDED BY							
Internal Funds and Balances.....			500	500	500	500	500
Total Funding.....			500	500	500	500	500

