

Part 7

Community Safety

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Western Australia Police Force		
– Total Cost of Services.....	2,370,349	2,524,242
– Asset Investment Program	171,621	130,812
Justice		
– Total Cost of Services.....	2,529,577	2,544,328
– Asset Investment Program	168,771	281,500
State Solicitor's Office		
– Total Cost of Services.....	75,985	80,614
– Asset Investment Program	260	-
Legal Aid Commission of Western Australia		
– Asset Investment Program	656	574
Fire and Emergency Services		
– Total Cost of Services.....	697,506	680,497
– Asset Investment Program	72,408	50,358
Office of the Director of Public Prosecutions		
– Total Cost of Services.....	85,639	96,128
– Asset Investment Program	3,351	9,966
Corruption and Crime Commission		
– Total Cost of Services.....	35,807	36,833
– Asset Investment Program	1,100	1,500

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Chemistry Centre (WA)		
– Total Cost of Services.....	43,075	45,868
– Asset Investment Program	10,016	4,659
Office of the Inspector of Custodial Services		
– Total Cost of Services.....	4,202	4,276
Parliamentary Inspector of the Corruption and Crime Commission		
– Total Cost of Services.....	985	999

Ministerial Responsibilities

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

Division 25 **Western Australia Police Force**¹

Part 7 **Community Safety**

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 73 Net amount appropriated to deliver services	1,890,320	1,928,656	2,023,472	2,121,442	2,032,003	2,076,333	2,099,845
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	4,921	5,069	5,069	5,196	5,325	5,553	5,752
Total appropriations provided to deliver services.....	1,895,241	1,933,725	2,028,541	2,126,638	2,037,328	2,081,886	2,105,597
ADMINISTERED TRANSACTIONS							
Amount provided for Administered Grants, Subsidies and Other Transfer Payments (a)	8,057	13,895	13,895	-	-	-	-
CAPITAL							
Item 149 Capital Appropriation.....	148,849	153,162	190,774	149,917	77,459	73,841	64,216
TOTAL APPROPRIATIONS	2,052,147	2,100,782	2,233,210	2,276,555	2,114,787	2,155,727	2,169,813
EXPENSES							
Total Cost of Services	2,182,247	2,206,659	2,370,349	2,524,242	2,394,669	2,434,510	2,481,328
Net Cost of Services (b)	2,027,975	2,024,640	2,158,193	2,230,293	2,069,386	2,110,535	2,154,468
Adjusted Total Cost of Services (c).....	2,105,344	2,108,552	2,254,097	2,360,816	2,245,310	2,266,272	2,313,046
CASH ASSETS (d)	162,934	83,422	103,051	56,185	76,073	80,390	80,374

- (a) Funding provided for firearms buyback schemes in support of the Firearm Reform Program.
- (b) Represents Total Cost of Services (expenses) less retained revenues applied to Western Australia Police Force's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (c) Adjusted Total Cost of Services excludes Road Trauma Trust Account grants for road safety initiatives delivered by other entities. These grants are considered on an annual basis and contribute to the variability in the Total Cost of Services recorded year to year. Further detail is provided in the Total Cost of Services - Reconciliation table.
- (d) As at 30 June each financial year.

¹ 'Western Australia Police Force' includes persons appointed to the Police Force under Part I of the *Police Act 1892* and employees of the Police Service, which is the agency principally assisting the Minister for Police in the administration of the *Police Act 1982*. For the purposes of the 2026-27 Budget, Budget Paper No. 2 references to Western Australia Police Force are interchangeable with references to Western Australia Police in the Appropriation Bills.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Western Australia Police Force's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Election Commitment					
Road Trauma Trust Account - Regional Road Safety Program - Local Roads	-	-	1,500	-	-
New Initiatives					
Australia-New Zealand Counter-Terrorism Committee - Counter Terrorism Training and Equipment	561	-	-	-	-
Evidence Act Equipment Upgrades	-	688	303	304	305
Frontline Police Optimisation	-	4,037	4,105	4,208	4,315
Justice Reform Initiatives	131	1,229	-	-	-
Land Forces Expo 2026	655	6,498	-	-	-
National Support and Intervention Program - Federation Funding Agreement	1,658	1,741	1,823	-	-
Police Headquarters Security Measures	-	745	-	-	-
Police Officer Health and Wellbeing Strategy	18,873	20,979	7,528	7,265	7,306
Prevention of Family and Domestic Violence Initiatives					
Central Triage Team Expansion	-	3,351	3,399	3,493	3,580
System Reform Plan	-	957	942	966	518
Public Safety Network Planning and Design	-	8,419	1,581	-	-
Recruitment Centre Relocation	1,100	1,346	1,132	1,168	1,206
Regional Security Services - Court Security and Custodial Services	4,951	4,031	-	-	-
Road Trauma Trust Account					
Child Car Restraints Pilot Program	-	290	710	1,370	1,350
Driving Access and Equity Program	-	-	11,581	11,965	12,518
Future Spending Provision	-	-	-	38,900	46,800
Great Northern Highway Fitzroy to Gogo Stage 1	-	15,900	15,400	10,300	-
On Road Operations Program	1,902	3,471	3,848	-	-
Research Program and Innovation Fund	-	1,310	2,715	1,325	1,375
Review of Penalties and Flexible Infringement Policy	1,000	1,500	-	-	-
Road Infrastructure Safety Improvements	5,000	20,000	-	-	-
Road Safety Data Hub	-	1,129	-	-	-
Safe School Connections Program	-	771	2,076	2,601	3,475
Video Analytics Capability - Business Case	-	250	-	-	-
Yanchep Police Station Relocation	-	1,087	123	-	-
Ongoing Initiatives					
Community Liaison Officers	-	835	2,844	2,533	2,627
Community Protection (Offender Reporting) Act 2024 Implementation	2,856	668	132	133	134
Criminal Confiscation Fund - Proceeds of Crime	6,000	6,000	-	-	-
Family Law Information Sharing - Federation Funding Agreement	422	426	429	-	-
Firearms Reform Program					
Firearms Licensing and Registry System	610	-	-	-	-
Resourcing	5,193	2,107	-	-	-
Interagency Computer Aided Dispatch Replacement - Business Case	-	1,510	-	-	-
National Police Checking Services - Australian Criminal Intelligence Commission	643	643	643	643	643
Operation Regional Shield	-	11,918	12,319	-	-
Police and Community Youth Centres - safeSPACE Programs	1,410	1,500	-	-	-
Police Services Expenditure - ICT Strategic Sourcing	17,765	20,751	13,281	14,397	16,843
Prevention of Family and Domestic Violence Initiatives - Electronic Monitoring Resourcing	150	902	921	945	991
Regional Police Incentive Allowance Payments	(554)	(554)	(554)	(554)	-
Road Trauma Trust Account					
Alcohol Interlock Scheme - Treatment Services	-	215	274	334	396
Breath and Drug Testing Buses for Regional Western Australia	-	826	(121)	6	64
Camera Operations	-	2,849	2,923	3,300	3,904
Community Awareness and Education	7,240	20,000	20,139	20,278	20,278
Impaired Driving Detection (Alcohol and Drug)	261	295	282	606	-
Infringement Processing	8,909	24,895	26,019	21,790	22,403
Metropolitan Intersection Crash Program	-	5,660	-	-	-
Preventing Alcohol and Risk-Related Trauma in Youth (PARTY)	-	400	567	774	821
Road Trauma Support Service	-	710	730	750	820
RoadWise	-	150	90	162	237
Safety Camera Program	5,000	16,061	13,779	13,828	13,828
State Trauma Registry	-	1,160	1,430	1,476	1,626
Other					
2026-27 Tariffs, Fees and Charges	-	397	(356)	(243)	1,082
Fiscal Strategy - Procurement Savings	-	(647)	(647)	(647)	(647)
Government Office Accommodation	(927)	(1,008)	(1,035)	(1,061)	34

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Government Regional Officer Housing	4,195	4,548	4,432	3,785	4,870
Police Services Expenditure.....	38,015	99,384	24,365	24,363	24,560
Public Sector Wages Policy	2,125	2,275	2,462	2,519	2,564
RiskCover Fund Insurance Premiums	787	4,277	-	-	-
Special Plates Fund	-	1,000	1,000	1,000	1,000
State Fleet Updates	1,769	2,087	2,204	2,283	2,515
Water Police	-	83	104	125	147

Significant Initiatives

Police Services Expenditure

1. The Western Australia Police Force is experiencing sustained growth in demand for policing services, alongside a heightened security environment and ongoing legislative reforms. The additional funding of \$210.7 million will provide a rebase on existing budgets and address essential operational cost pressures.

Police Officer Health and Wellbeing Strategy

2. An investment of \$61.9 million will strengthen police officer wellbeing, support effective return-to-work pathways and maintain a resilient and sustainable frontline policing workforce across Western Australia. This investment includes \$55.6 million for police officer compensation payments and \$6.3 million to improve health and wellbeing outcomes for police officers.

Operation Regional Shield

3. The Government will invest \$24.2 million to continue Operation Regional Shield, ensuring the Western Australia Police Force maintains enhanced capability to support community safety in targeted regional centres. The continuation of this initiative strengthens frontline policing capacity and enables the delivery of targeted, responsive, and flexible operational support in areas of highest need.

Frontline Police Optimisation

4. An investment of \$16.7 million in the Frontline Police Optimisation strategy will enhance frontline capability by transitioning non-sworn duties to police staff positions. The program prioritises redeployment opportunities for non-operational sworn officers, retaining their expertise within the agency while increasing the availability of sworn officers for frontline service delivery.

Prevention of Family and Domestic Violence Initiatives - Central Triage Team Expansion

5. An additional investment of \$13.8 million will enable the establishment of the Centralised Triage Team within the seven-day Family and Domestic Violence Response Team model. This initiative strengthens the assessment and prioritisation of family and domestic violence incidents, ensuring earlier identification of risk and more informed decision making. By improving coordination across agencies, faster and more effective support is delivered for victim-survivors across Western Australia.

Land Forces Expo 2026

6. The Government will invest \$11.5 million (including \$4.4 million in capital investment) to support policing operations for the Land Forces International Defence Exposition (the Land Forces Expo), to be hosted in Western Australia in October 2026. This investment will be directed towards security operations for this nationally significant event.

Community Liaison Officers

7. The Government will invest a further \$8.8 million to provide for an additional 15 community liaison officers. This will improve the quality of policing engagement with Aboriginal and culturally and linguistically diverse communities, ensuring approaches align with cultural identities and lived experiences.

Road Safety Initiatives

8. A significant investment of \$510 million will be made from the Road Trauma Trust Account to improve road safety outcomes in Western Australia, including:
 - 8.1. \$104 million to expand the capability and capacity of the Infringement Processing team to ensure appropriate service levels are maintained;
 - 8.2. \$87.9 million to expand road safety education and awareness programs aimed at reducing road trauma through education and improving community attitudes and behaviours;
 - 8.3. \$62.5 million for the Safety Camera Program to effectively detect traffic offences and serve as a proven deterrent to encourage safe driving behaviours; and
 - 8.4. \$36.1 million to continue the Driving Access and Equity Program to provide support to disadvantaged people in Western Australia to overcome barriers to obtaining a driver's licence.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Building Safe and Inclusive Communities.	Contribute to community safety and security.	1. Metropolitan Policing Services 2. Regional and Remote Policing Services 3. Specialist Policing Services
	Improve coordination and community awareness of road safety in Western Australia.	4. Road Safety Commission

Service Summary

Expense	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. Metropolitan Policing Services	752,620	728,985	761,906	779,663	748,148	761,654	784,195
2. Regional and Remote Policing Services	612,812	610,155	677,166	705,712	692,652	699,648	715,267
3. Specialist Policing Services	704,837	734,067	764,808	803,397	738,115	740,417	749,001
4. Road Safety Commission	111,978	133,452	166,469	235,470	215,754	232,791	232,865
Total Cost of Services	2,182,247	2,206,659	2,370,349	2,524,242	2,394,669	2,434,510	2,481,328

Total Cost of Services - Reconciliation

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
Total Cost of Services	2,182,247	2,206,659	2,370,349	2,524,242	2,394,669	2,434,510	2,481,328
<i>Less:</i>							
Road Trauma Trust Account Grants to Other Entities ^(a)	76,903	98,107	116,252	163,426	149,359	168,238	168,282
Adjusted Total Cost of Services.....	2,105,344	2,108,552	2,254,097	2,360,816	2,245,310	2,266,272	2,313,046

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

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: Contribute to community safety and security:					
Percentage of priority one and two incidents in the metropolitan area responded to within 12 minutes	82.8%	80%	82.3%	80%	
Percentage of priority three incidents in the metropolitan area responded to within 60 minutes	77.1%	80%	77.1%	80%	
Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within seven days	82.3%	75%	82.3%	75%	
The percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police.....	75.9%	82%	74.9%	n.a.	1,2
The percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police.....	68.2%	85%	66.6%	n.a.	1,2
Percentage of offences against the person (excluding family violence-related offences) with an outcome of offender processed ^(b)	n.a.	n.a.	n.a.	46%	
Percentage of family violence-related offences against the person with an outcome of offender processed ^(b)	n.a.	n.a.	n.a.	23%	
Percentage of offences against property with an outcome of offender processed ^(b)	n.a.	n.a.	n.a.	23%	
Rate of high visibility policing hours per police officer ^(b)	n.a.	n.a.	n.a.	583	
Average number of days to finalise offence against the person investigations ^(b)	n.a.	n.a.	n.a.	19	
Average number of days to finalise offence against the person investigations where the outcome is offender processed ^(b)	n.a.	n.a.	n.a.	26	
Average number of days to finalise offence against property investigations ^(b) ..	n.a.	n.a.	n.a.	13	
Average number of days to finalise offence against property investigations where the outcome is offender processed ^(b)	n.a.	n.a.	n.a.	19	
Number of breath tests per Western Australian licensed driver ^(b)	n.a.	n.a.	n.a.	1	
Outcome: Improve coordination and community awareness of road safety in Western Australia:					
Effectiveness of road safety awareness campaigns.....	73%	70%	75%	70%	

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

(b) A review of the Western Australia Police Force's Outcome Based Management Framework was undertaken in 2025-26 resulting in the introduction of new performance indicators which will be reported on from 1 July 2026.

Explanation of Significant Movements

(Notes)

1. The National Survey of Community Satisfaction with Policing (NSCSP) methodology changed at the start of 2023-24, causing a break in the time series. Data collection for the survey changed from 100% phone interviews to a mix of phone interviews and online self-completed surveys. This change has impacted all jurisdictions and the national result to varying degrees.
2. The NSCSP will cease as of 1 July 2026. As a consequence, a Budget Target for 2026-27 has not been set. The Western Australia Police Force will work with other police jurisdictions to identify alternative methods of collecting satisfaction and confidence data for 2027-28.

Services and Key Efficiency Indicators**1. Metropolitan Policing Services**

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	752,620	728,985	761,906	779,663	
Less Income	11,299	11,277	11,628	12,464	
Net Cost of Service	741,321	717,708	750,278	767,199	
Employees (Full-Time Equivalents)	3,924	4,096	3,993	4,232	1
Efficiency Indicator					
Average cost of metropolitan policing services per person in the Perth metropolitan area	\$316	\$300	\$311	\$312	

Explanation of Significant Movements

(Notes)

1. The change in budgeted FTEs between the 2025-26 Budget and 2026-27 Budget Target is the result of a change in methodology to how FTE undertaking agency-wide support functions are attributed to each of the three service areas.

2. Regional and Remote Policing Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	612,812	610,155	677,166	705,712	1
Less Income	13,667	13,946	14,064	15,076	
Net Cost of Service	599,145	596,209	663,102	690,636	
Employees (Full-Time Equivalents)	2,310	2,404	2,367	2,431	2
Efficiency Indicator					
Average cost of regional and remote policing services per person in regional Western Australia.....	\$1,057	\$1,042	\$1,147	\$1,187	

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2026-27 Budget Target reflects changes to the cost allocation to Government Regional Officer Housing.
2. The change in budgeted FTEs between 2025-26 Budget and 2026-27 Budget Target is the result of a change in methodology to how FTE undertaking agency-wide support functions are attributed to each of the three service areas

3. Specialist Policing Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	704,837	734,067	764,808	803,397	
Less Income	33,158	30,694	34,122	36,576	
Net Cost of Service	671,679	703,373	730,686	766,821	
Employees (Full-Time Equivalents)	3,407	3,505	3,506	3,305	1
Efficiency Indicator					
Average cost of specialist services per person in Western Australia	\$238	\$243	\$251	\$260	

Explanation of Significant Movements

(Notes)

1. The change in budgeted FTEs between 2025-26 Budget and 2026-27 Budget Target is the result of a change in methodology to how FTE undertaking agency-wide support functions are attributed to each of the three service areas.

4. Road Safety Commission

The objective of this program is to improve coordination and community awareness of road safety in Western Australia.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	111,978	133,452	166,469	235,470	1
Less Income	96,148	126,102	152,342	229,833	2
Net Cost of Service	15,830	7,350	14,127	5,637	
Employees (Full-Time Equivalents)	43	49	75	106	3
Efficiency Indicators					
Percentage of Road Safety Commission projects completed on time.....	97%	90%	100%	90%	
Percentage of Road Safety Commission projects completed on budget.....	68%	95%	88%	95%	4

Explanation of Significant Movements

(Notes)

1. The increase between the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target reflects additional spending from the Road Trauma Trust Account on road safety initiatives, as outlined in the Spending Changes table.
2. The increase between the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target is due to an uplift in revenue to the Road Trauma Trust Account following the activation of new road safety cameras.
3. The increase between the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target reflects additional FTE approved for road safety initiatives, principally for the Road Smart School Education program.
4. The tolerance level for this indicator is ±1% and 29 out of 33 (88%) projects were delivered within this tolerance. Three projects (9%) were delivered under budget by more than 1% due to efficiencies. One project was delivered over budget by 2% due to increased investment in community grants.

Asset Investment Program

1. The Western Australia Police Force has a diverse range of asset classes used to support the delivery of policing services across the State. New capital investment in the 2026-27 Budget largely focuses on investment to complete current projects, maintain current infrastructure and ensure the continuation of services.

Fremantle District Police Complex

2. \$10.9 million has been committed to complete the construction of the Fremantle District Police Complex. The complex is expected to be completed in quarter 1, 2027.

Firearms Reform Program Firearms Licensing and Registry System

3. A further capital investment of \$9 million has been committed for the continued development of the Firearms Act Reform Firearms Licensing and Registry System. These reforms support the Government Goal of 'Building safe and inclusive communities' by modernising firearms legislation and enhancing public safety across the State, with this investment funded through the Digital Capability Fund.

	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 Commitment							
Land and Buildings Infrastructure - Regional Police							
Officer Recruitment	14,336	1,920	1,920	11,598	578	240	-
Other Works in Progress							
Fleet and Equipment							
Aircraft Fleet Capability Program Tranche 1 - Fixed							
Wing.....	5,000	1,250	1,250	2,500	1,250	-	-
Asset Equipment Management Program 2024-2028	38,787	20,059	9,840	9,840	8,888	-	-
Helicopter Replacement	47,488	40,333	-	7,155	-	-	-
ICT and Radio Infrastructure							
Firearm Reform Program - ICT Implementation	25,476	16,488	7,105	8,988	-	-	-
ICT Optimisation Program 2024-2028.....	23,830	9,830	7,549	7,000	7,000	-	-
National Criminal Intelligence System.....	9,274	9,274	1,374	-	-	-	-
National Firearms Register.....	5,890	1,475	1,475	2,745	1,670	-	-
Land and Buildings Infrastructure							
950 Police Officer Infrastructure Program - Planning and							
Accommodation Refits.....	2,910	1,510	475	500	500	400	-
Asset Maintenance Fund - Cannington District Police							
Complex.....	8,126	2,200	2,200	5,926	-	-	-
Forrestfield Police Station.....	26,168	25,168	3,980	1,000	-	-	-
Fremantle District Police Complex.....	151,389	129,484	99,037	20,905	500	500	-
Kimberley District Support Facility	42,762	7,450	6,000	32,922	2,390	-	-
Police Facilities Upgrade Program 2024-2028	26,763	15,170	6,678	6,850	4,743	-	-
Land Forces Expo 2026.....	4,356	2,106	2,106	2,250	-	-	-
Road Trauma Trust Account - Breath and Drug Buses for Regional Western Australia	1,947	917	917	1,030	-	-	-

	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
COMPLETED WORKS							
Election Commitment							
Baldivis Police Station	24,985	24,985	2,436	-	-	-	-
Hooning, CCTV and Retail Barring Package - Hooning	1,830	1,830	1,830	-	-	-	-
Other Completed Works							
Fleet and Equipment							
Aircraft Fleet and Safety Case Trials	367	367	192	-	-	-	-
Mobile State Operations Command Centre (Vehicles) ...	3,475	3,475	594	-	-	-	-
ICT and Radio Infrastructure							
<i>Community Protection (Offender Reporting) Act 2024</i>							
Implementation	2,953	2,953	2,434	-	-	-	-
Interagency Emergency Services Radio Network							
Tranche 1	34,896	34,896	7,241	-	-	-	-
Technology Program 2024-25	7,079	7,079	1,780	-	-	-	-
Land and Buildings Infrastructure							
Armadale Courthouse and Police Complex	81,013	81,013	710	-	-	-	-
Asset Maintenance Fund							
Hillarys Police Station	361	361	361	-	-	-	-
Mandurah District Complex	126	126	126	-	-	-	-
Office Space and Child Friendly Interview Rooms in Remote Western Australia							
Multifunctional Policing Facilities - Heating, Ventilation and Air Conditioning (HVAC) Replacement Tranche 3 ...	9,018	9,018	640	-	-	-	-
Road Trauma Trust Account							
Breath and Drug Bus Replacement 2021-2023	1,152	1,152	344	-	-	-	-
Traffic Caution App	200	200	98	-	-	-	-
NEW WORKS							
Fleet and Equipment - Asset Equipment Management Program 2028-2032							
ICT and Radio Infrastructure - ICT Optimisation Program 2029-2032	19,381	-	-	-	54	9,100	8,900
Land and Buildings Infrastructure	14,000	-	-	-	-	7,000	7,000
Police Facilities Upgrade Program 2028-2032							
Recruitment Centre Relocation	20,241	-	-	-	-	9,027	9,377
Police Headquarters Security Measures	2,342	-	-	2,342	-	-	-
Yanchep Police Station Relocation	4,985	-	-	2,991	1,994	-	-
	4,290	-	-	4,270	20	-	-
Total Cost of Asset Investment Program	670,811	455,704	171,621	130,812	29,587	26,267	25,277
FUNDED BY							
Capital Appropriation			131,484	87,628	14,132	10,167	9,377
Commonwealth Grants			2,624	2,745	1,670	-	-
Holding Account			14,971	21,395	15,942	16,100	15,900
Internal Funds and Balances			10,483	8,728	(2,157)	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			5,190	1,328	-	-	-
Digital Capability Fund			6,869	8,988	-	-	-
Total Funding			171,621	130,812	29,587	26,267	25,277

Financial Statements

Income Statement

Expenses

- The Total Cost of Services Budget is estimated to increase by \$317.6 million from the 2025-26 Budget to the 2026-27 Budget Year. This is mainly attributable to increases in road safety initiatives, police services expenditure, salaries and police compensation.

Income

- The Total income from Government is estimated to increase by \$193.9 million from the 2025-26 Budget to the 2026-27 Budget Year. This is mainly attributable to funding increases for police services expenditure, salaries and police compensation.

Statement of Financial Position

3. Total assets are increasing over the forward estimates period, reflecting an increase in Holding Account receivables.

Statement of Cashflows

4. The decrease in cash assets at the end of the reporting period from the 2024-25 Actual to the 2025-26 Estimated Actual and 2026-27 Budget Year is mainly due to increased payments from the Road Trauma Trust Account.

**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)	1,489,360	1,541,857	1,590,854	1,654,905	1,661,877	1,690,165	1,732,006
Grants and subsidies ^(c)	91,423	114,636	134,191	179,528	161,063	179,942	179,986
Supplies and services	287,504	266,961	333,167	370,023	259,191	254,037	261,599
Accommodation	70,992	64,426	65,236	66,134	65,835	63,721	65,194
Depreciation and amortisation	149,448	133,993	157,041	160,206	162,173	162,278	157,502
Finance and interest costs	5,769	5,696	7,312	7,974	7,234	6,850	6,911
Other expenses	87,751	79,090	82,548	85,472	77,296	77,517	78,130
TOTAL COST OF SERVICES	2,182,247	2,206,659	2,370,349	2,524,242	2,394,669	2,434,510	2,481,328
Income							
Sale of goods and services	971	496	496	496	496	496	496
Regulatory fees and fines	22,522	23,529	23,529	24,660	25,006	25,977	27,264
Grants and subsidies	6,165	1,510	5,299	6,377	4,462	510	510
Other revenue	33,945	32,382	33,490	34,083	35,071	35,773	36,821
Road Trauma Trust Account Revenue (Service Delivery Agreement)	90,669	124,102	149,342	228,333	260,248	261,219	261,769
Total Income	154,272	182,019	212,156	293,949	325,283	323,975	326,860
NET COST OF SERVICES	2,027,975	2,024,640	2,158,193	2,230,293	2,069,386	2,110,535	2,154,468
INCOME FROM GOVERNMENT							
Service appropriations	1,895,241	1,933,725	2,028,541	2,126,638	2,037,328	2,081,886	2,105,597
Resources received free of charge	4,989	4,264	4,264	4,264	4,264	4,264	4,264
Major Treasurer's Special Purpose Account(s) Asset Maintenance Fund	1,525	5,190	5,190	1,328	-	-	-
Royalties for Regions Fund Regional Community Services Fund	30,469	30,973	29,596	30,689	31,090	18,771	18,771
Other appropriations	-	-	-	-	-	-	16,843
Other revenues	17,762	13,471	21,943	18,577	8,934	8,955	8,977
TOTAL INCOME FROM GOVERNMENT	1,949,986	1,987,623	2,089,534	2,181,496	2,081,616	2,113,876	2,154,452
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(77,989)	(37,017)	(68,659)	(48,797)	12,230	3,341	(16)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 9,684, 9,941 and 10,074 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			
Election Commitments							
Hooning, CCTV and Retail Barring Package - CCTV	-	2,302	2,302	-	-	-	-
Police and Community Youth Centres (PCYC) safeSPACE Program	-	2,500	2,500	2,500	-	-	-
Sustainability	4,634	6,000	6,000	6,000	6,000	6,000	6,000
Road Safety Initiative - Regional Road Safety Program - Local Roads	-	15,000	15,000	15,000	15,000	25,000	25,000
Small Scale Commitments	-	525	525	-	-	-	-
Other Controlled Grants and Subsidies							
Community Safety and Crime Prevention Partnership Fund	1,630	1,748	1,748	1,648	1,250	1,250	1,250
Interagency Emergency Services Radio Network	333	-	-	-	-	-	-
PCYC							
Kununurra	957	-	-	-	-	-	-
safeSPACE Program	2,300	-	1,410	1,500	-	-	-
Road Safety Initiatives							
Government Organisations	73,284	78,574	96,469	141,630	127,476	136,210	136,109
Non-Government Organisations	3,619	4,533	4,783	6,796	6,883	7,028	7,173
Special Plates Fund	4,666	3,454	3,454	4,454	4,454	4,454	4,454
TOTAL	91,423	114,636	134,191	179,528	161,063	179,942	179,986

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	49,578	25,133	53,390	46,323	53,094	57,847	57,847
Restricted cash	25,113	3,797	2,727	2,627	2,527	2,527	2,527
Restricted cash (Road Trauma Trust Account)	88,243	54,492	46,934	7,235	20,452	20,016	20,000
Holding Account receivables	14,794	14,827	21,395	19,222	21,068	20,868	20,868
Receivables	18,942	15,651	18,128	61,742	18,128	18,128	18,128
Other	27,634	25,813	29,324	29,324	29,324	29,324	29,324
Assets held for sale	2,057	2,688	2,057	2,057	2,057	2,057	2,057
Total current assets	226,361	142,401	173,955	168,530	146,650	150,767	150,751
NON-CURRENT ASSETS							
Holding Account receivables	1,083,508	1,211,525	1,205,949	1,351,978	1,496,344	1,642,722	1,784,324
Property, plant and equipment	1,620,060	1,531,898	1,734,624	1,738,981	1,664,889	1,595,411	1,538,253
Receivables	37,827	40,284	41,157	1,746	1,746	8,246	14,746
Intangibles	74,861	83,720	84,485	91,227	86,782	80,667	74,552
Total non-current assets	2,816,256	2,867,427	3,066,215	3,183,932	3,249,761	3,327,046	3,411,875
TOTAL ASSETS	3,042,617	3,009,828	3,240,170	3,352,462	3,396,411	3,477,813	3,562,626
CURRENT LIABILITIES							
Employee provisions	296,121	274,053	305,514	314,781	271,167	277,667	284,167
Payables	23,520	16,026	23,520	23,520	23,520	23,520	23,520
Borrowings and leases	43,862	48,536	54,384	53,478	53,192	52,045	52,017
Other	19,112	14,957	19,112	19,112	19,112	19,112	19,112
Total current liabilities	382,615	353,572	402,530	410,891	366,991	372,344	378,816
NON-CURRENT LIABILITIES							
Employee provisions	92,876	81,877	92,874	92,874	92,874	92,874	92,874
Borrowings and leases	70,986	82,744	112,410	92,379	84,247	82,117	96,257
Other	168	196	168	168	168	168	168
Total non-current liabilities	164,030	164,817	205,452	185,421	177,289	175,159	189,299
TOTAL LIABILITIES	546,645	518,389	607,982	596,312	544,280	547,503	568,115
EQUITY							
Contributed equity	1,551,035	1,731,431	1,756,677	1,930,314	2,014,944	2,089,761	2,153,977
Accumulated surplus/(deficit)	193,391	195,466	125,611	76,814	89,044	92,385	92,369
Reserves	751,546	564,542	749,900	749,022	748,143	748,164	748,165
Total equity	2,495,972	2,491,439	2,632,188	2,756,150	2,852,131	2,930,310	2,994,511
TOTAL LIABILITIES AND EQUITY	3,042,617	3,009,828	3,240,170	3,352,462	3,396,411	3,477,813	3,562,626

(a) Full audited financial statements are published in Western Australia Police Force'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.....	1,767,164	1,794,560	1,884,528	1,961,387	1,875,174	1,919,608	1,948,095
Capital appropriation	148,849	153,162	190,774	149,917	77,459	73,841	64,216
Administered equity contribution.....	-	13,088	-	-	-	-	-
Holding Account drawdowns	9,851	14,794	14,971	21,395	15,942	16,100	15,900
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	1,525	5,190	5,190	1,328	-	-	-
Digital Capability Fund	34,430	13,685	14,868	23,720	7,171	976	-
Royalties for Regions Fund							
Regional Community Services Fund.....	30,469	30,973	29,596	30,689	31,090	18,771	18,771
Other	12,655	12,729	19,207	17,835	8,192	8,213	8,235
Administered appropriations	-	-	-	-	-	-	16,843
Net cash provided by Government	2,004,943	2,038,181	2,159,134	2,206,271	2,015,028	2,037,509	2,072,060
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(1,454,750)	(1,532,463)	(1,581,660)	(1,645,838)	(1,705,691)	(1,683,865)	(1,725,706)
Grants and subsidies.....	(86,660)	(114,636)	(134,191)	(179,528)	(161,063)	(179,942)	(179,986)
Supplies and services	(268,758)	(261,128)	(326,544)	(363,394)	(252,556)	(247,337)	(254,839)
Accommodation	(69,813)	(64,426)	(65,236)	(66,134)	(65,835)	(63,721)	(65,194)
GST payments	(68,235)	(49,911)	(49,911)	(49,911)	(49,911)	(49,911)	(49,911)
Finance and interest costs.....	(5,769)	(5,696)	(7,312)	(7,974)	(7,234)	(6,850)	(6,911)
Other payments.....	(83,209)	(77,717)	(81,765)	(84,695)	(76,525)	(76,811)	(77,484)
Receipts (b)							
Regulatory fees and fines.....	22,729	23,529	23,529	24,660	25,006	25,977	27,264
Grants and subsidies.....	6,068	1,510	5,299	6,377	4,462	510	510
Sale of goods and services.....	964	496	496	496	496	496	496
GST receipts	69,751	49,911	49,911	49,911	49,911	49,911	49,911
Other receipts	36,978	29,700	33,284	31,883	32,871	33,573	34,621
Road Trauma Trust Account Revenue (Service Delivery Agreement)	90,734	124,102	149,342	228,333	260,248	261,219	261,769
Net cash from operating activities	(1,809,970)	(1,876,729)	(1,984,758)	(2,055,814)	(1,945,821)	(1,936,751)	(1,985,460)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(116,763)	(139,070)	(171,621)	(130,812)	(29,587)	(26,267)	(25,277)
Proceeds from sale of non-current assets.....	989	482	-	-	-	-	-
Net cash from investing activities.....	(115,774)	(138,588)	(171,621)	(130,812)	(29,587)	(26,267)	(25,277)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(59,435)	(55,118)	(59,308)	(62,308)	(63,346)	(63,674)	(54,839)
Other payments.....	(4,203)	(3,330)	(3,330)	(4,203)	-	(6,500)	(6,500)
Other proceeds	-	-	-	-	43,614	-	-
Net cash from financing activities.....	(63,638)	(58,448)	(62,638)	(66,511)	(19,732)	(70,174)	(61,339)
NET INCREASE/(DECREASE) IN CASH HELD	15,561	(35,584)	(59,883)	(46,866)	19,888	4,317	(16)
Cash assets at the beginning of the reporting period	147,378	119,006	162,934	103,051	56,185	76,073	80,390
Net cash transferred to/from other agencies....	(5)	-	-	-	-	-	-
Cash assets at the end of the reporting period	162,934	83,422	103,051	56,185	76,073	80,390	80,374

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

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

NET APPROPRIATION DETERMINATION (a)

	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							
Departmental	11,342	11,626	11,626	12,168	11,710	11,818	13,105
Licenses	11,387	11,903	11,903	12,492	13,296	14,159	14,159
Grants and Subsidies							
Commonwealth - Other	6,068	1,510	5,299	6,377	4,462	510	510
Sale of Goods and Services							
Departmental	964	496	496	496	496	496	496
GST Receipts							
GST Input Credits	66,784	47,211	47,211	47,211	47,211	47,211	47,211
GST Receipt on Sales	2,967	2,700	2,700	2,700	2,700	2,700	2,700
Other Receipts							
Commonwealth - Other	3,321	2,036	2,679	2,679	2,679	2,679	2,679
Departmental	27,978	25,664	30,605	29,204	30,192	30,894	31,942
TOTAL	130,811	103,146	112,519	113,327	112,746	110,467	112,802

(a) The moneys received and retained are to be applied to Western Australia Police Force'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							
Fines							
Firearms Licensing Infringements ^(a)	-	100	100	100	100	100	100
Minor Infringement Penalties ^(b)	830	710	710	710	710	710	710
Other							
Firearms Reform Program: Appropriation to Fund Firearms Buyback Scheme ^(c)	8,057	13,895	13,895	-	-	-	-
Sale of Lost, Stolen and Forfeited Property ^(d)	571	600	600	600	600	600	600
TOTAL ADMINISTERED INCOME	9,458	15,305	15,305	1,410	1,410	1,410	1,410
EXPENSES							
Other							
All Other Expenses	161	250	250	250	250	250	250
Firearms Reform Program: Firearms Buyback Scheme Payments	15,250	13,895	20,950	-	-	-	-
Receipts Paid into the Consolidated Account	1,241	1,160	1,160	1,160	1,160	1,160	1,160
TOTAL ADMINISTERED EXPENSES	16,652	15,305	22,360	1,410	1,410	1,410	1,410

(a) The *Firearms Act 2024 and Firearms Regulations 2024* enable the Western Australia Police Force to issue an infringement as an alternative option to deal with firearms offences.

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

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

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

Division 26 **Justice**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	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 74 Net amount appropriated to deliver services	1,798,823	1,841,964	1,960,579	2,029,753	1,976,037	2,006,175	2,052,353
Amount Authorised by Other Statutes							
- Children's Court of Western Australia							
- Act 1988	413	413	413	413	413	413	413
- Criminal Injuries Compensation Act 2003....	106,000	41,738	111,400	63,869	41,738	41,738	41,738
- District Court of Western Australia							
- Act 1969	18,319	19,384	19,384	19,384	19,974	20,560	21,074
- Judges' Salaries and Pensions Act 1950...	14,785	15,784	15,784	16,145	16,585	17,023	17,449
- Salaries and Allowances Act 1975	43,874	45,945	45,057	46,289	47,587	48,634	49,841
- Solicitor General Act 1969	612	627	627	643	643	643	643
- State Administrative Tribunal Act 2004	7,727	7,727	7,727	7,727	7,727	7,727	7,727
Total appropriations provided to deliver services.....	1,990,553	1,973,582	2,160,971	2,184,223	2,110,704	2,142,913	2,191,238
CAPITAL							
Item 150 Capital Appropriation.....	131,700	183,054	173,895	311,673	239,771	81,928	55,340
TOTAL APPROPRIATIONS	2,122,253	2,156,636	2,334,866	2,495,896	2,350,475	2,224,841	2,246,578
EXPENSES							
Total Cost of Services	2,351,081	2,329,885	2,529,577	2,544,328	2,473,025	2,508,128	2,560,422
Net Cost of Services ^(a)	2,089,086	2,033,698	2,231,912	2,239,188	2,161,643	2,195,289	2,243,579
CASH ASSETS ^(b)	38,886	3,264	13,609	15,090	17,158	19,442	21,726

(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 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Election Commitment					
Youth Crime Bail Reform Package - Armadale Children's Court	-	(3,001)	(94)	(98)	-
New Initiatives					
Community Protection (Offender Reporting) Act 2004 Reform - Legal Aid ...	98	102	-	-	-
Court Security and Custodial Services - Future Service Model Development ...	2,093	2,313	-	-	-
Prisoner Population Initiatives	504	4,052	2,949	1,833	982
Public Trustee Services	-	3,475	6,672	6,768	6,937
Stolen Generations Redress Scheme.....	559	716	735	754	-
Ongoing Initiatives					
Adult Custodial Estate Expansion.....	1,151	5,133	-	-	-
Body Worn Cameras and Digital Evidence Management Platform Expansion	394	788	804	366	375
Commonwealth Grants					
Family Court of Western Australia	279	314	321	337	337
Indian Ocean Territories Service Delivery Agreement	327	77	77	77	77
Legal Services for Victim-Survivors of Sexual Violence.....	300	1,178	600	-	-
National Support for Intervention Program - Countering Violent Extremism ...	1,414	1,488	1,557	-	-
<i>Criminal Law (Mental Impairment) Act 2023 Reforms</i>	-	3,054	2,137	2,192	2,249
Custody Notification Service	-	932	960	989	1,018
Disability Advocacy and Referral Diversion for Young People - Legal Aid	-	481	492	504	516
High Risk Serious Offenders - Supervision and Management.....	-	2,664	2,685	2,751	2,819
Justice Reform Initiatives	1,111	14,909	3,974	2,994	3,079
Justice Reform Initiatives - Legal Aid.....	207	2,262	3,073	3,152	3,233
Justice Services Expenditure	98,457	73,156	57,044	53,689	52,359
Kimberley Juvenile Justice Strategy	768	8,659	8,312	8,553	8,801
Prevention of Family and Domestic Violence Initiatives	-	5,764	3,728	805	841
Prevention of Family and Domestic Violence Initiatives - Legal Aid.....	-	860	-	-	-
Prison Health Services	2,942	11,694	6,969	7,309	8,025
Reference Projects - Law Reform Commission.....	151	641	259	-	-
Reportable Conduct Scheme	-	359	362	371	380
Royal Commission into Institutional Responses to Child Sexual Abuse	-	404	407	-	-
State Administrative Tribunal					
Building Disputes	60	-	-	-	-
Operational Capacity	-	947	970	996	1,022
State Criminal Law Casework - Legal Aid.....	5,492	649	638	-	-
Therapeutic Approaches in the Children's Court.....	-	2,278	2,334	1,856	1,903
Therapeutic Approaches in the Children's Court - Legal Aid	-	1,307	1,345	551	567
Work Development Permit Scheme.....	-	670	-	-	-
Yiwarra Kuju Martu Western Desert Justice Program	-	566	582	599	617
Youth Detention - Therapeutic Model of Care.....	1,768	5,165	5,297	5,438	5,046
Other					
2026-27 Tariffs, Fees and Charges	-	416	310	2	5
Criminal Injuries Compensation.....	69,662	22,131	-	-	-
Fiscal Strategy - Procurement Savings.....	-	(664)	(664)	(664)	(664)
Government Office Accommodation	(800)	(591)	(577)	(516)	5
Government Regional Officer Housing	2,470	3,660	3,867	2,034	2,181
Government Regional Officer Housing - Legal Aid.....	(25)	(27)	(30)	(33)	(56)
Non-Government Human Services Sector Indexation.....	200	249	257	264	265
Public Sector Wages Policy	1,357	2,610	1,825	1,936	1,984
Regional Workers Incentive Allowance Payments	(542)	(542)	(542)	(542)	-
RiskCover Fund Insurance Premiums	-	68,434	24,492	27,111	21,549
RiskCover Fund Insurance Premiums - Legal Aid.....	64	181	-	-	-
State Fleet Updates	40	78	(49)	(2,005)	(2,003)

Significant Initiatives

New Initiatives

1. The Public Trustee continues to face increasing demand, with an uplift in resourcing to manage caseloads and support access to trustee services for at-risk Western Australians. In addition, the Public Trustee will progress the implementation of a revised fee model and fee waiver policy, designed to deliver simple, transparent and equitable fees and charges.

Ongoing Initiatives

Court and Tribunal Services

2. To support therapeutic, culturally informed pathways for vulnerable young people, the Department will continue the delivery of the Dandjoo Bidi-Ak Court and the In-Roads Court at the Children's Court. These programs support culturally informed approaches that improve engagement with young people and their families.
3. The Department will upgrade court audiovisual technology systems at the David Malcolm Justice Centre and at the District Court Building to support court operations.

Adult Corrective Services

4. In response to sustained growth in the adult custodial population, the Department is progressing infrastructure planning and capacity-expansion measures as part of a broader response to custodial population growth, supporting operational flexibility, safe custody and the effective functioning of the custodial system.
5. As the number and complexity of offenders subject to community-based orders continues to increase, the Department will enhance Adult Community Corrections' capability to support effective offender management, compliance and rehabilitation, contributing to community safety and reduced reoffending.
6. Sustained growth across the custodial population has increased demand on prison health services. The Department will expand prison health workforce capability, including through the recruitment of additional staff, to support safe environments, continuity of care and improved access to health services for people in custody across Western Australia.

Justice Reform

7. The Department will continue to deliver justice reform initiatives that improve system efficiency, reduce delays and strengthen coordination across the justice system. These initiatives support earlier intervention, more effective case progression and improved access to treatment and legal pathways, contributing to safer communities and more timely justice outcomes.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Building Safe and Inclusive Communities.	An efficient, accessible court and tribunal system.	1. Court and Tribunal Services
	Trustee, Guardianship and Administration services are accessible to all Western Australians.	2. Advocacy, Guardianship and Administration Services 3. Trustee Services
	Western Australian key life event identity documents are accurate and accessible.	4. Births, Deaths and Marriages
	Government receives quality and timely legislative drafting and publication services.	5. Services to Government
	People who experience unlawful discrimination, harassment and victimisation have efficient and accessible avenues of redress.	6. Equal Opportunity Commission Services
	Equitable access to legal services and information.	7. Legal Assistance
	A safe, secure and decent corrective services which contributes to community safety and reduces offenders' involvement in the justice system.	8. Adult Corrective Services 9. Youth Justice Services

Service Summary

Expense	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. Court and Tribunal Services	581,487	513,499	595,662	560,487	537,519	549,863	556,729
2. Advocacy, Guardianship and Administration Services	17,635	20,882	21,176	21,946	23,183	23,269	23,482
3. Trustee Services	33,596	35,451	35,780	41,387	44,669	45,471	46,351
4. Births, Deaths and Marriages	10,955	12,548	11,398	12,587	12,833	12,653	13,446
5. Services to Government	51,974	58,543	88,429	75,802	75,792	70,810	87,692
6. Equal Opportunity Commission Services ...	3,589	4,320	4,152	4,293	4,438	4,584	4,686
7. Legal Assistance	189,300	202,348	209,863	210,112	210,799	216,247	222,147
8. Adult Corrective Services	1,284,400	1,293,536	1,375,270	1,422,312	1,382,579	1,407,502	1,425,549
9. Youth Justice Services	178,145	188,758	187,847	195,402	181,213	177,729	180,340
Total Cost of Services	2,351,081	2,329,885	2,529,577	2,544,328	2,473,025	2,508,128	2,560,422

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: An efficient, accessible court and tribunal system:					
Supreme Court:					
Criminal - Time to trial	58 weeks	39 weeks	67 weeks	39 weeks	1
Civil - Time to finalise non-trial matters	20 weeks	19 weeks	19 weeks	19 weeks	
District Court - Criminal - Time to trial	64 weeks	32 weeks	61 weeks	32 weeks	1
State Administrative Tribunal - Time to finalise	16 weeks	15 weeks	15 weeks	15 weeks	
Family Court of Western Australia - Time to finalise non-trial matters.....	48 weeks	27 weeks	47 weeks	27 weeks	1
Magistrates Court - Criminal and Civil - Time to trial	25 weeks	19 weeks	27 weeks	19 weeks	1
Coroner's Court - Time to trial	106 weeks	128 weeks	100 weeks	128 weeks	2
Fines Enforcement Registry - Percentage of fines satisfied within 12 months:					
Fines and costs	38%	35%	38%	35%	
Infringements	52%	57%	51%	57%	
Outcome: Trustee, Guardianship and Administration services are accessible to all Western Australians:					
Percentage of guardians of last resort allocated in one day	89%	95%	95%	95%	
Percentage of Western Australian deceased estates administered by the Public Trustee	3.6%	4.0%	4.3%	4.0%	
Percentage of clients who have services provided by the Public Trustee under an operating subsidy	60%	60%	59%	60%	
Outcome: Western Australian key life event identity documents are accurate and accessible:					
Percentage of certified certificates issued within two days	73%	90%	83%	90%	3
Extent to which registration source information is recorded error-free	98%	97%	98%	97%	
Outcome: Government receives quality and timely legislative drafting and publication services:					
Extent to which legislation is drafted in a timely manner to effect the Government's legislative program.....	100%	95%	100%	95%	
Outcome: People who experience unlawful discrimination, harassment and victimisation have efficient and accessible avenues of redress:					
Percentage of complaints finalised within 12 months	96%	95%	95%	95%	
Outcome: Equitable access to legal services and information:					
Percentage of eligible applicants who receive a grant of legal aid	93%	89%	95%	89%	
Percentage of people who are provided with a duty lawyer service	23%	22%	23%	23%	
Percentage of people receiving an outcome from Infoline services	44%	45%	47%	47%	
Outcome: A safe, secure and decent corrective services which contributes to community safety and reduces offenders' involvement in the justice system:					
Adult:					
Number of escapes	8	nil	6	nil	4
Rate of return - Offender programs	42.2%	39%	39.9%	39%	
Average out-of-cell hours	9.29	12	8.93	12	5
Rate of serious assault per 100 prisoners	1.13	<0.48	1.08	<0.48	6
Successful completion of community correction orders	65.7%	64%	66.1%	64%	
Youth:					
Number of escapes	nil	nil	nil	nil	
Rate of return to detention	58.3%	50%	61.9%	50%	7
Successful completion of community-based orders.....	64.2%	68%	61%	68%	7

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

Explanation of Significant Movements

(Notes)

- Variations between the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target reflect changes in the volume, duration and complexity of matters lodged and finalised.
- The 2025-26 Estimated Actual is lower than the 2024-25 Actual, 2025-26 Budget and 2026-27 Budget Target due to a lower proportion of complex inquests finalised.
- The 2025-26 Estimated Actual is higher than the 2024-25 Actual, reflecting improved performance resulting from ongoing workflow enhancements, increased training initiatives and effective allocation of resources.
- The 2025-26 Estimated Actual is higher than the 2025-26 Budget and 2026-27 Budget Target, however lower than the 2024-25 Actual. Each escape is investigated by the Department in accordance with established procedures to identify contributing factors and inform continuous improvement.
- The 2025-26 Estimated Actual is lower than the 2025-26 Budget and 2026-27 Budget Target due to changes in the size, complexity and risk profile of the prisoner population, as well as operational requirements across the custodial estate.
- The 2025-26 Estimated Actual is higher than the 2025-26 Budget and the 2026-27 Budget Target due to changes in the size, complexity and risk profile of the prisoner population, as well as operational requirements across the custodial estate.
- The variations between the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target reflect changes to a relatively small cohort, and low absolute numbers mean that individual cases can have a proportionally larger impact on reported results. Year-to-year variation should be interpreted in that context.

Services and Key Efficiency Indicators

1. Court and Tribunal Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	581,487	513,499	595,662	560,487	1
Less Income.....	112,337	122,881	124,188	126,371	
Net Cost of Service.....	469,150	390,618	471,474	434,116	
Employees (Full-Time Equivalents) ^(a)	1,363	1,522	1,546	1,579	
Efficiency Indicators ^(b)					
Supreme Court - Criminal - Cost per case.....	\$318,636	\$403,585	\$334,488	\$392,217	2
Supreme Court - Civil - Cost per case.....	\$19,619	\$18,944	\$18,870	\$19,231	
Court of Appeal - Cost per case.....	\$29,410	\$40,148	\$36,783	\$36,758	3
District Court - Criminal - Cost per case.....	\$24,633	\$28,434	\$25,140	\$27,181	4
District Court - Civil - Cost per case.....	\$4,234	\$5,018	\$4,634	\$4,862	
State Administrative Tribunal - Cost per case.....	\$4,545	\$4,456	\$4,285	\$4,339	
Family Court - Cost per case.....	\$2,956	\$3,129	\$2,877	\$2,952	
Magistrates Court - Criminal - Cost per case.....	\$1,194	\$1,367	\$1,179	\$1,174	4
Magistrates Court - Civil - Cost per case.....	\$880	\$898	\$892	\$912	
Coroner's Court - Cost per case.....	\$6,145	\$5,942	\$6,227	\$6,425	
Children's Court - Criminal - Cost per case.....	\$1,155	\$1,206	\$1,180	\$1,136	
Children's Court - Civil - Cost per case.....	\$1,641	\$1,634	\$1,940	\$1,685	5
Fines Enforcement Registry - Cost per enforcement.....	\$35	\$28	\$27	\$28	6

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

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

Explanation of Significant Movements

(Notes)

1. The 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget mainly due to ongoing demand growth for compensation payments to victims of crime under the *Criminal Injuries Compensation Act 2003*, reflecting improved accessibility and community awareness, and the continued delivery of therapeutic court approaches.
2. The 2025-26 Estimated Actual is lower than the 2025-26 Budget and 2026-27 Budget Target due to a higher than anticipated number of finalisations in 2025-26.
3. The 2025-26 Budget and 2025-26 Estimated Actual are higher than the 2024-25 Budget due to an increase in operating costs and a decrease in appeal lodgements.
4. The 2024-25 Actual and 2025-26 Estimated Actual are lower than the 2025-26 Budget due to an increase in criminal lodgements, resulting in a higher than anticipated number of finalisations.
5. The 2025-26 Estimated Actual is higher than the 2024-25 Actual, 2025-26 Budget and 2026-27 Budget Target due to an increase in operating costs and resourcing allocated towards therapeutic court programs.
6. The 2025-26 Budget and 2025-26 Estimated Actual are lower than the 2024-25 Actual primarily due to a higher number of lodgements arising from the Government's Road Safety Reforms.

2. Advocacy, Guardianship and Administration Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 17,635	\$'000 20,882	\$'000 21,176	\$'000 21,946	
Less Income	nil	43	5	nil	
Net Cost of Service	17,635	20,839	21,171	21,946	
Employees (Full-Time Equivalents)	102	110	110	110	
Efficiency Indicator					
Average cost of providing advocacy and guardianship services.....	\$1,892	\$1,778	\$1,946	\$1,908	

3. Trustee Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 33,596	\$'000 35,451	\$'000 35,780	\$'000 41,387	1
Less Income.....	33,361	33,234	33,134	37,104	
Net Cost of Service.....	235	2,217	2,646	4,283	
Employees (Full-Time Equivalents)	211	217	218	241	2
Efficiency Indicators					
Average cost per deceased estate administered	\$2,247	\$2,277	\$2,221	\$2,353	
Average cost per trust managed.....	\$2,397	\$2,475	\$2,408	\$2,765	3
Average cost per will prepared.....	\$972	\$803	\$1,029	\$956	4

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual reflecting the additional investment to meet demand for trustee services and to support sustainable service delivery.
2. The 2026-27 Budget Target is higher than the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual due to the additional workforce capacity to manage increasing caseloads.
3. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to an increase in the projected total cost of trust services for 2026-27, driven by additional trust officers required to meet workload demands.
4. The 2026-27 Budget Target and 2025-26 Estimated Actual are higher than the 2025-26 Budget due to a lower forecast number of wills prepared during 2025-26 than anticipated, and a lower projected number for 2026-27. The Public Trustee has reviewed will services and reallocated resources to meet priorities in response to increased workload and recruitment challenges.

4. Births, Deaths and Marriages

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 10,955	\$'000 12,548	\$'000 11,398	\$'000 12,587	
Less Income.....	9,101	9,913	9,155	9,997	
Net Cost of Service.....	1,854	2,635	2,243	2,590	
Employees (Full-Time Equivalents)	55	63	59	60	
Efficiency Indicator					
Average cost of registration services.....	\$2.38	\$2.64	\$2.44	\$2.66	

5. Services to Government

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	51,974	58,543	88,429	75,802	1
Less Income	673	144	445	41	
Net Cost of Service	51,301	58,399	87,984	75,761	
Employees (Full-Time Equivalents)	200	210	234	241	1
Efficiency Indicator					
Percentage of new and amended legislation titles published within two days ...	100%	98%	100%	98%	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2024-25 Actual and 2025-26 Budget reflecting the ongoing delivery of priority justice initiatives, including prevention and diversion approaches, prevention of family and domestic violence programs, and responses addressing child sexual abuse.

6. Equal Opportunity Commission Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	3,589	4,320	4,152	4,293	
Less Income	117	140	112	117	
Net Cost of Service	3,472	4,180	4,040	4,176	
Employees (Full-Time Equivalents)	20	23	22	22	
Efficiency Indicator					
Average cost per complaint finalised	\$3,851	\$4,698	\$3,789	\$3,915	1

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are lower than the 2025-26 Budget due to a higher estimated number of complaints finalised.

7. Legal Assistance

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 189,300	\$'000 202,348	\$'000 209,863	\$'000 210,112	
Less Income	71,784	99,169	99,168	101,107	1
Net Cost of Service	117,516	103,179	110,695	109,005	
Employees (Full-Time Equivalents)	497	523	540	512	
Efficiency Indicators					
Average cost per legal representation	\$5,474	\$4,593	\$4,200	\$4,046	2
Average cost per legal information service	\$95	\$90	\$88	\$91	
Average cost per legal advice	\$472	\$450	\$455	\$471	
Average cost per application for a grant of legal aid processed.....	\$548	\$548	\$549	\$569	
Weighted average cost per wrap-around support service	\$1,500	\$1,365	\$1,608	\$1,664	3

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2024-25 Actual mainly due to an increase in Commonwealth funding for the National Access to Justice Partnership 2025-30.
2. The 2025-26 Estimated Actual and 2026-27 Budget Target are lower than the 2024-25 Actual and the 2025-26 Budget due to a higher volume of cases lodged and grants of aid approved.
3. The 2025-26 Estimated Actual and the 2026-27 Budget Target are higher than the 2024-25 Actual and the 2025-26 Budget, primarily reflecting increased demand for social support services requiring intensive case management to improve client outcomes.

8. Adult Corrective Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,284,400	1,293,536	1,375,270	1,422,312	1
Less Income	32,684	29,651	30,450	29,948	
Net Cost of Service	1,251,716	1,263,885	1,344,820	1,392,364	
Employees (Full-Time Equivalents)	4,778	5,380	5,616	5,750	2
Efficiency Indicators					
Cost per day of keeping an offender in custody	\$377	\$347	\$368	\$361	
Cost per day of managing an offender through community supervision.....	\$39	\$41	\$39	\$42	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget primarily due to growth in the State's adult prison population, requiring additional resources to maintain the safe and secure operation of the prison system.
2. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget primarily due to the need for additional resources to address growth in the State's adult prison population and ensure the safe and secure operation of the prison system. Additional staff have also been allocated to manage the growing number of offenders on community-based orders and to support the Corrective Services Academy to deliver training to meet operational support and recruitment requirements.

9. Youth Justice Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	178,145	188,758	187,847	195,402	1
Less Income	1,938	1,012	1,008	455	
Net Cost of Service	176,207	187,746	186,839	194,947	
Employees (Full-Time Equivalents)	814	886	873	888	
Efficiency Indicators					
Cost per day of keeping a young person in detention	\$4,287	\$3,231	\$3,849	\$4,096	2
Cost per day of managing a young person through community supervision.....	\$212	\$236	\$242	\$256	3

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the 2025-26 Budget mainly due to the implementation of a therapeutic model of care for young people in detention and additional resources for the operation of the new Crisis Care Unit at Banksia Hill Detention Centre.
2. The 2026-27 Budget Target and 2025-26 Estimated Actual are higher than the 2025-26 Budget due to a lower than anticipated average daily number of young people managed in detention during 2025-26 and a lower projected number in 2026-27. The 2025-26 Estimated Actual is lower than the 2024-25 Actual due to a higher average number of young people managed in detention, reflecting increased economies of scale in managing a higher population.
3. The 2025-26 Estimated Actual is higher than the 2024-25 Actual and 2025-26 Budget due to an increase in the cost of managing young people in the community.

Asset Investment Program

1. The Department manages an asset portfolio of more than \$3 billion to support the administration of justice services across a culturally and geographically diverse land area of over 2.5 million square kilometres.
2. To provide sufficient infrastructure capacity to manage significant growth in demand for justice services, and to maintain existing infrastructure, the Government is investing \$281.5 million in the Department's Asset Investment Program in 2026-27.
3. To enhance court operations, the Government will invest \$18.2 million in 2026-27 to upgrade audiovisual equipment in the District Court Building.
4. To manage the rising prisoner population, the Government will invest:
 - 4.1. \$226.6 million, including \$83.3 million in 2026-27, to expand Acacia Prison by 480 beds; and
 - 4.2. \$6.8 million in 2026-27 to deliver 100 additional prison beds through internal expansions to the custodial estate.
5. The Department will implement a program of maintenance and enhancements to support the safe and effective delivery of custodial services, including upgrades to the Hakea Prison kitchen, security equipment and infrastructure, and a three-year preventative maintenance program.
6. The Government will invest a total of \$158.5 million, including \$72.9 million in 2026-27, to deliver a new high-security purpose-built youth detention centre to provide therapeutic care and intervention for young people with highly complex needs.

	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
WORKS IN PROGRESS							
Election Commitment							
Courts - Youth Crime Bail Reform Package - Armadale							
Children's Court	4,179	350	350	3,829	-	-	-
Other Works in Progress							
Administrative							
Information Projects							
Corporate Information Management Systems	15,872	13,168	1,684	676	676	676	676
ICT Infrastructure Upgrades.....	34,987	30,075	1,228	1,228	1,228	1,228	1,228
Public Trustee - Management Accounting Trust Environment System Refresh.....	6,295	3,346	699	1,376	1,573	-	-
Physical Infrastructure							
Replacement Office and Other Equipment	19,158	12,262	2,228	1,724	1,724	1,724	1,724
Specialist Equipment	5,795	3,523	568	568	568	568	568
Community Corrections - Office Establishment and Refurbishment.....	11,127	7,791	834	834	834	834	834
Courts							
Broome Aboriginal-Led Specialist Family Violence Court.....	5,668	568	260	1,348	3,752	-	-
Building Infrastructure and Maintenance.....	18,753	13,629	1,281	1,281	1,281	1,281	1,281
Court and Judicial Security	14,904	12,584	580	580	580	580	580
Court Audiovisual Maintenance and Enhancements	29,273	27,673	2,900	400	400	400	400
Custodial							
Acacia Prison Expansion Project.....	226,614	8,280	8,280	83,306	118,631	16,397	-
Acacia Prison Maintenance	4,379	3,561	797	818	-	-	-
Adult Facilities.....	72,336	58,759	3,294	5,306	2,757	2,757	2,757
Banksia Hill Detention Centre Upgrades and Urgent Works.....	67,348	65,231	23,731	2,117	-	-	-
Building Upgrades and Replacement.....	107,756	94,100	4,460	3,414	3,414	3,414	3,414
Casuarina Prison Expansion - Stage Two.....	262,646	220,653	83,815	41,993	-	-	-
Custodial Estate Internal Expansion Project	17,712	10,887	8,938	6,825	-	-	-
Custodial ICT Infrastructure Package	3,200	2,100	1,196	1,100	-	-	-
Digital Evidence Management Platform - Body Worn Cameras Expansion and Reflow	190	159	159	31	-	-	-
Greenough Regional Prison - Female Unit Upgrade	12,128	11,418	1,237	710	-	-	-
New Youth Detention Facility.....	158,545	11,825	8,663	72,938	64,237	9,545	-
Offender Digital Services Platform - Prisoner Telephone System	10,749	4,259	4,259	4,183	2,307	-	-
Prison Industries - Mobile Plant	10,149	7,357	698	698	698	698	698
Roebourne Regional Prison Air-Conditioning.....	17,858	16,898	2,008	960	-	-	-
Security Measures.....	16,156	1,700	1,700	14,456	-	-	-
Youth Facilities.....	7,810	6,414	349	349	349	349	349
COMPLETED WORKS							
Courts - Court and Tribunal Services Priority Maintenance.....	4,176	4,176	1,425	-	-	-	-
Custodial							
Broome Regional Prison - Major Remedial Works	2,400	2,400	223	-	-	-	-
Hakea Prison							
Control Room for New Safe Cells	594	594	190	-	-	-	-
Security Lighting Replacement.....	737	737	737	-	-	-	-
NEW WORKS							
Administrative - Public Trustee ICT System							
Enhancements	771	-	-	771	-	-	-
Courts - District Court Building Technical Upgrade	18,198	-	-	18,198	-	-	-
Custodial							
Corrective Services Applicant Tracking System	120	-	-	120	-	-	-
Hakea Prison Kitchen Upgrade.....	3,693	-	-	3,693	-	-	-
High Volume Prisoner Transport Vehicles.....	750	-	-	750	-	-	-
Prison Maintenance.....	11,303	-	-	3,762	4,118	3,423	-
X-Ray Body Scanners	1,158	-	-	1,158	-	-	-
Total Cost of Asset Investment Program.....	1,205,487	656,477	168,771	281,500	209,127	43,874	14,509
FUNDED BY							
Capital Appropriation			130,321	265,280	192,177	32,249	2,884
Holding Account.....			11,625	11,625	11,625	11,625	11,625
Internal Funds and Balances.....			23,977	41	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			1,889	-	-	-	-
Digital Capability Fund.....			-	1,059	-	-	-
Royalties for Regions Fund			260	1,348	3,752	-	-
Other			699	2,147	1,573	-	-
Total Funding.....			168,771	281,500	209,127	43,874	14,509

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services between the 2025-26 Budget and the 2025-26 Estimated Actual (\$199.7 million) is primarily due to higher costs and demand for justice services relating to growth in the prison population and in offenders managed in the community (\$86 million), higher Criminal Injuries Compensation payments (\$70 million), court security and custodial services including regional and circuit courts (\$14 million) and future service model development (\$2 million), a depreciation expense revision arising from building revaluations (\$9 million), and prisoner health services (\$3 million).
2. The increase in Total Cost of Services between the 2025-26 Budget and the 2026-27 Budget Year (\$214.4 million) is primarily due to higher costs and demand for justice services relating to growth in the prison population and in offenders managed in the community (\$71 million), increasing Criminal Injuries Compensation payments (\$22 million), court security and custodial services including regional and circuit courts (\$12 million) and future service model development (\$2 million), prisoner health services (\$12 million), a depreciation expense revision arising from building revaluations (\$12 million), Justice Reform Initiatives (\$7 million), Youth Detention Model of Care implementation (\$3 million), and an increase in the operational capacity of the Public Trustee office (\$3 million).

Income

3. The increase in total income between the 2025-26 Budget and the 2026-27 Budget Year (\$9 million) is mainly due to increased fee revenue, an increase in employee contributions under the Government Regional Officer Housing Scheme, and Commonwealth funded initiatives for Countering Violent Extremism, Legal Services for Victim-Survivors of Sexual Violence, the Family Court of Western Australia and Indian Ocean Territories.

Statement of Financial Position

4. The increase in total assets between the 2025-26 Budget and the 2025-26 Estimated Actual (\$513.5 million) is largely due to the revaluation of buildings and recognition of one-off costs (\$502 million) to align with amended AASB 13: *Fair Value Measurement*.
5. The increase in total assets between the 2025-26 Budget and the 2026-27 Budget Year (\$800.5 million) incorporates the revaluation of buildings to align with updated Australian Accounting Standards and movements in critical capital projects.

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).....	1,073,174	1,139,754	1,181,358	1,250,319	1,278,631	1,296,788	1,338,494
Grants and subsidies (c).....	305,389	250,713	327,009	284,558	266,094	269,278	276,488
Supplies and services.....	523,231	527,184	584,227	566,259	527,097	540,319	549,299
Accommodation.....	124,476	101,856	106,498	110,373	111,957	110,514	112,446
Depreciation and amortisation.....	97,340	98,644	109,474	109,639	112,789	114,737	114,806
Finance and interest costs.....	33,068	29,243	29,675	28,230	26,310	25,219	22,701
Other expenses.....	194,403	182,491	191,336	194,950	150,147	151,273	146,188
TOTAL COST OF SERVICES	2,351,081	2,329,885	2,529,577	2,544,328	2,473,025	2,508,128	2,560,422
Income							
Sale of goods and services.....	33,120	39,169	39,169	42,844	47,404	48,601	49,491
Regulatory fees and fines.....	83,820	96,434	96,434	98,340	102,434	102,434	102,434
Grants and subsidies.....	91,893	118,455	120,775	123,735	125,630	125,553	127,658
Other revenue.....	48,512	37,479	36,637	35,571	31,264	31,601	32,610
Resources received free of charge - Commonwealth.....	4,650	4,650	4,650	4,650	4,650	4,650	4,650
Total Income.....	261,995	296,187	297,665	305,140	311,382	312,839	316,843
NET COST OF SERVICES	2,089,086	2,033,698	2,231,912	2,239,188	2,161,643	2,195,289	2,243,579
INCOME FROM GOVERNMENT							
Service appropriations.....	1,990,553	1,973,582	2,160,971	2,184,223	2,110,704	2,142,913	2,191,238
Resources received free of charge.....	34,446	30,212	30,212	30,212	30,212	30,212	30,212
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....	4,201	2,616	2,616	859	-	-	-
National Redress Scheme.....	3,140	751	751	277	278	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	11,179	13,120	11,916	13,096	12,315	12,342	12,473
Other revenues.....	16,779	15,605	15,533	13,317	12,186	12,294	12,406
TOTAL INCOME FROM GOVERNMENT	2,060,298	2,035,886	2,221,999	2,241,984	2,165,695	2,197,761	2,246,329
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(28,788)	2,188	(9,913)	2,796	4,052	2,472	2,750

(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 8,040, 9,218 and 9,403 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			
Accused Cost Payments.....	9,586	7,399	7,399	7,472	7,547	7,547	7,547
Criminal Injuries Compensation Payments.....	107,116	41,738	111,400	63,869	41,738	41,738	41,738
Legal Assistance Grants.....	164,211	176,343	181,912	183,129	185,711	190,200	196,501
Other Grants, Subsidies and Transfer							
Payments.....	6,521	7,702	8,517	10,660	10,661	8,682	9,534
Prisoner Gratuity Payments.....	17,955	17,531	17,781	19,428	20,437	21,111	21,168
TOTAL	305,389	250,713	327,009	284,558	266,094	269,278	276,488

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	35,550	1,769	11,307	12,788	14,856	17,140	19,424
Restricted cash	3,336	1,495	2,302	2,302	2,302	2,302	2,302
Holding Account receivables	11,625	11,625	11,625	11,625	11,625	11,625	11,625
Receivables	26,574	24,644	26,574	26,574	26,574	26,574	26,574
Other.....	10,704	16,899	10,704	10,704	10,704	10,704	10,704
Total current assets	87,789	56,432	62,512	63,993	66,061	68,345	70,629
NON-CURRENT ASSETS							
Holding Account receivables	853,673	941,929	942,585	1,041,811	1,144,123	1,247,701	1,351,348
Property, plant and equipment.....	3,405,455	2,990,853	3,486,965	3,672,839	3,790,156	3,736,086	3,652,811
Receivables	28,509	19,149	28,509	28,509	28,509	28,509	28,509
Intangibles	4,951	2,192	3,452	3,911	3,791	3,736	3,734
Total non-current assets	4,292,588	3,954,123	4,461,511	4,747,070	4,966,579	5,016,032	5,036,402
TOTAL ASSETS	4,380,377	4,010,555	4,524,023	4,811,063	5,032,640	5,084,377	5,107,031
CURRENT LIABILITIES							
Employee provisions	246,726	219,138	246,726	246,726	246,726	246,726	246,726
Payables	82,361	75,233	82,214	82,214	82,214	82,214	82,214
Borrowings and leases	38,774	37,666	41,815	43,144	44,958	48,793	49,879
Other.....	-	163	-	-	-	-	-
Total current liabilities	367,861	332,200	370,755	372,084	373,898	377,733	378,819
NON-CURRENT LIABILITIES							
Employee provisions	30,749	28,502	30,749	30,749	30,749	30,749	30,749
Borrowings and leases	329,880	301,329	306,965	278,550	255,442	224,819	194,450
Total non-current liabilities	360,629	329,831	337,714	309,299	286,191	255,568	225,199
TOTAL LIABILITIES.....	728,490	662,031	708,469	681,383	660,089	633,301	604,018
EQUITY							
Contributed equity	3,331,765	3,036,674	3,508,331	3,823,725	4,067,985	4,150,191	4,205,531
Accumulated surplus/(deficit).....	(668,095)	(148,040)	(678,277)	(675,481)	(671,429)	(668,957)	(666,207)
Reserves.....	988,217	459,890	985,500	981,436	975,995	969,842	963,689
Total equity	3,651,887	3,348,524	3,815,554	4,129,680	4,372,551	4,451,076	4,503,013
TOTAL LIABILITIES AND EQUITY	4,380,377	4,010,555	4,524,023	4,811,063	5,032,640	5,084,377	5,107,031

(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.....	1,897,365	1,874,472	2,060,434	2,073,372	1,996,767	2,027,710	2,075,966
Capital appropriation	131,700	183,054	173,895	311,673	239,771	81,928	55,340
Holding Account drawdowns	11,852	11,625	11,625	11,625	11,625	11,625	11,625
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	4,201	2,616	2,616	859	-	-	-
Digital Capability Fund	2,500	3,384	2,103	2,373	737	278	-
National Redress Scheme	3,140	751	751	277	278	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	10,769	13,120	11,916	13,096	12,315	12,342	12,473
Regional Infrastructure and Headworks Fund.....	-	5,200	568	1,348	3,752	-	-
Other.....	16,780	15,605	15,533	13,317	12,186	12,294	8,008
Net cash provided by Government	2,078,307	2,109,827	2,279,441	2,427,940	2,277,431	2,146,177	2,163,412
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(1,049,659)	(1,139,754)	(1,181,329)	(1,250,319)	(1,278,631)	(1,296,788)	(1,338,494)
Grants and subsidies.....	(289,685)	(235,757)	(327,009)	(284,558)	(266,094)	(269,278)	(276,488)
Supplies and services	(463,989)	(498,145)	(540,261)	(521,386)	(483,203)	(496,422)	(505,438)
Accommodation	(124,226)	(95,328)	(99,970)	(103,845)	(105,295)	(103,852)	(105,784)
GST payments	(98,833)	(61,378)	(61,378)	(61,378)	(61,378)	(61,378)	(61,378)
Finance and interest costs.....	(33,069)	(29,325)	(29,675)	(28,230)	(26,310)	(25,219)	(22,701)
Other payments.....	(186,280)	(183,189)	(192,181)	(196,526)	(150,878)	(152,007)	(146,886)
Receipts (b)							
Regulatory fees and fines.....	115,768	96,434	96,434	98,340	102,434	102,434	102,434
Grants and subsidies.....	91,893	118,455	120,775	123,735	125,630	125,553	132,056
Sale of goods and services.....	1,174	37,801	37,801	46,199	46,664	47,107	47,293
GST receipts	96,826	61,378	61,378	61,378	61,378	61,378	61,378
Other receipts	29,100	23,884	23,042	17,253	17,041	18,132	19,845
Net cash from operating activities	(1,910,980)	(1,904,924)	(2,092,373)	(2,099,337)	(2,018,642)	(2,050,340)	(2,094,163)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(89,882)	(162,354)	(168,771)	(281,500)	(209,127)	(43,874)	(14,509)
Net cash from investing activities.....	(89,882)	(162,354)	(168,771)	(281,500)	(209,127)	(43,874)	(14,509)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(41,866)	(42,023)	(43,574)	(45,622)	(47,594)	(49,679)	(52,456)
Other payments.....	(9,360)	-	-	-	-	-	-
Net cash from financing activities.....	(51,226)	(42,023)	(43,574)	(45,622)	(47,594)	(49,679)	(52,456)
NET INCREASE/(DECREASE) IN CASH HELD	26,219	526	(25,277)	1,481	2,068	2,284	2,284
Cash assets at the beginning of the reporting period	12,667	2,738	38,886	13,609	15,090	17,158	19,442
Cash assets at the end of the reporting period	38,886	3,264	13,609	15,090	17,158	19,442	21,726

(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							
District Court Fees.....	7,336	8,760	8,760	9,054	12,054	12,054	12,054
Family Court Fees.....	9,029	9,397	9,397	9,678	9,873	9,873	9,873
Fines Enforcement Registry Fees.....	44,805	54,575	54,575	55,353	55,979	55,979	55,979
Jurors Infringement Fees.....	11	21	21	21	22	22	22
Magistrates Court Fees.....	8,704	9,017	9,017	9,232	9,473	9,473	9,473
Sheriff's Office Fees.....	190	350	350	359	360	360	360
State Administrative Tribunal Fees.....	640	906	906	899	929	929	929
Supreme Court Fees.....	13,105	13,408	13,408	13,744	13,744	13,744	13,744
Grants and Subsidies							
Commonwealth Grants.....	91,893	118,456	120,775	123,735	125,630	125,553	127,658
Departmental.....	12,496	6,709	6,577	5,421	4,290	4,398	4,510
Sale of Goods and Services							
Commissioner for Equal Opportunity.....	71	93	93	98	101	104	107
Other Receipts.....	620	1,547	1,547	1,681	1,830	2,092	2,092
Proceeds from Sale of Industry Goods.....	1,174	3,253	2,422	2,422	2,422	2,422	2,422
Public Trustee Contributions - Estate Fees and Other Revenue.....	22,790	23,934	23,934	26,985	31,119	31,873	32,577
Registry Births, Deaths and Marriages Fees ...	9,085	8,974	9,813	10,432	10,855	11,295	11,478
GST Receipts							
GST Input Credits.....	92,026	56,861	56,861	56,861	56,861	56,861	56,861
GST Receipts on Sales.....	4,800	4,517	4,517	4,517	4,517	4,517	4,517
Other Receipts							
Public Trustee Contribution - Common Account Surplus Interest.....	2,500	2,547	2,547	2,741	3,744	3,842	3,870
Public Trustee Contribution from Reserve.....	8,065	8,490	8,490	7,315	1,573	-	-
Recoup of:							
Building Disputes Revenue.....	2,794	3,200	3,260	2,200	2,200	2,200	2,200
Criminal Injury Awards.....	1,988	1,776	1,776	1,776	1,776	1,776	1,776
Employee Contributions							
Housing Leased from Government							
Regional Officer Housing.....	2,271	2,364	2,961	1,982	2,409	3,788	4,217
Vehicles Leased from State Fleet.....	241	668	271	271	271	271	271
Other Costs.....	10,544	8,103	6,861	7,621	7,477	7,648	8,200
Prisoner Telephone Calls.....	2,858	4,122	4,249	4,249	4,249	4,249	4,249
Residential Tenancy Payments.....	1,505	1,500	1,500	1,500	1,500	1,500	1,500
Salary Costs.....	-	9	75	75	75	75	75
TOTAL	351,541	353,557	354,963	360,222	365,333	366,898	371,014

(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							
Confiscation of Assets	29,896	20,287	21,787	20,270	19,791	18,000	18,000
Infringements Penalties	5,078	9,898	9,898	9,898	9,898	9,898	9,898
Judicial Fines and Penalties	38,604	38,206	38,206	38,206	38,206	38,206	38,206
National Redress Scheme	168,870	46,000	46,000	50,000	9,000	-	-
Other Revenue	1,043	746	746	746	746	746	746
Speed and Red Light Fines	18,246	22,728	22,728	22,728	22,728	22,728	22,728
TOTAL ADMINISTERED INCOME	261,737	137,865	139,365	141,848	100,369	89,578	89,578
EXPENSES							
Grants to Charitable and Other Public Bodies							
Grants Paid from the Confiscation Proceeds Account	2,640	3,000	4,000	3,000	3,000	3,000	3,000
Other							
Confiscation Expenses Paid from the Confiscation Proceeds Account	27,623	16,675	17,175	17,623	17,228	17,336	17,448
National Redress Scheme	48,345	10,000	10,000	10,000	9,000	-	-
Other Expenses	23,062	736	736	736	736	736	736
Payment to Road Trauma Trust Account ...	18,177	22,728	22,728	22,728	22,728	22,728	22,728
Receipts Paid into the Consolidated Account	43,496	48,114	48,114	48,114	48,114	48,114	48,114
TOTAL ADMINISTERED EXPENSES	163,343	101,253	102,753	102,201	100,806	91,914	92,026

Division 27 State Solicitor's Office

Part 7 Community Safety

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 75 Net amount appropriated to deliver services	47,317	54,059	57,263	63,785	62,038	61,260	62,979
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	5,607	5,794	5,794	5,939	6,087	6,239	6,395
- Suitors' Fund Act 1964	31	31	31	31	31	31	31
Total appropriations provided to deliver services.....	52,955	59,884	63,088	69,755	68,156	67,530	69,405
CAPITAL							
Item 151 Capital Appropriation.....	116	115	141	153	162	159	161
TOTAL APPROPRIATIONS	53,071	59,999	63,229	69,908	68,318	67,689	69,566
EXPENSES							
Total Cost of Services	71,315	72,041	75,985	80,614	79,033	77,814	79,689
Net Cost of Services ^(a)	70,683	71,126	75,070	79,699	78,118	76,899	78,774
CASH ASSETS ^(b)	6,410	3,603	4,346	4,346	4,346	4,346	4,346

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the SSO's Income Statement since presentation of the 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			
New Initiative					
Legislative Instructing Function	-	1,507	1,478	-	-
Ongoing Initiatives					
Children in Care Class Action	-	1,398	1,447	-	-
Royal Commission into Institutional Responses to Child Sexual Abuse	-	810	757	544	558
State Agreements	-	1,033	1,008	1,044	1,081
Other					
Government Office Accommodation	897	1,209	1,512	1,830	2,079
Legal Costs on Behalf of the State	2,175	-	-	-	-
Office Accommodation Capacity Expansion	-	3,302	-	-	-
RiskCover Fund Insurance Premiums	100	218	-	-	-
State Fleet Updates	32	38	36	45	44

Significant Initiatives

1. The SSO will continue to provide specialist legal advice and support to meet sustained demand for legal services across the public sector, including working closely on a range of complex litigation matters including the Children in Care Class Action.
2. The SSO will continue to support legislative and regulatory work across the sector, including through the establishment of a new legislative instructing function to progress complex and high-priority legislation.
3. The SSO will continue to provide legal services in relation to State Agreements, supporting the Department of Energy and Economic Diversification in managing the uplift in demand for variations.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Building Safe and Inclusive Communities.	Government receives quality and timely legal services.	1. Legal Services to Government

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. Legal Services to Government.....	71,315	72,041	75,985	80,614	79,033	77,814	79,689
Total Cost of Services	71,315	72,041	75,985	80,614	79,033	77,814	79,689

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: Government receives quality and timely legal services:					
Extent to which government agencies are satisfied with legal services	95%	95%	95%	95%	

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

Services and Key Efficiency Indicators

1. Legal Services to Government

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	71,315	72,041	75,985	80,614	1
Less Income.....	632	915	915	915	2
Net Cost of Service.....	70,683	71,126	75,070	79,699	
Employees (Full-Time Equivalents)	289	283	289	295	
Efficiency Indicator					
Average cost per legal matter.....	\$8,347	\$7,395	\$7,689	\$8,157	3

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service in the 2026-27 Budget Target, relative to the 2025-26 Estimated Actual, mainly reflects additional costs associated with the legislative instructing function and works to expand the number of workstations within SSO's office accommodation.
2. The 2024-25 Actual is lower in comparison to the 2025-26 Budget due to the lower than budgeted recovery of legal costs. These recoveries are contingent on case outcomes and largely beyond the SSO's control. The volume of non-core (billable) services fluctuates from year to year, depending on demand.
3. The higher average cost per legal matter reported in the 2024-25 Actual compared to the 2025-26 Budget reflects greater costs associated with complex, resource-intensive matters, including class actions. Act of Grace payments and legal costs incurred on behalf of the State have also contributed to the higher result and are outside the SSO's control.

Asset Investment Program

	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
COMPLETED WORKS							
Replacement of Ageing Hardware.....	260	260	260	-	-	-	-
Total Cost of Asset Investment Program.....	260	260	260	-	-	-	-
FUNDED BY							
Internal Funds and Balances.....			260	-	-	-	-
Total Funding.....			260	-	-	-	-

Financial Statements

Income Statement

Expenses

1. The increase in supplies and services in the 2025-26 Budget and 2025-26 Estimated Actual compared to the 2024-25 Actual is primarily due to one-off costs associated with the implementation of a new Legal Case Management System. The increase in the 2026-27 Budget Year in comparison to the outyears predominantly reflects costs associated with a one-off investment to increase the number of workstations within SSO's current office.
2. The increase in other expenses between the 2025-26 Estimated Actual and the 2026-27 Budget Year reflects additional costs associated with class actions and the provision of legal services in relation to State Agreements.
3. The increase in the Total Cost of Service in the 2026-27 Budget Year is primarily driven by costs associated with the establishment of the legislative instructing function, escalation in office lease costs and the one-off investment in additional workstations. The reduction in the 2028-29 Outyear reflects the cessation of temporary funding provided to support initiatives related to the Children in Care Class Action and the legislative instructing function.

Income

4. Other revenue reported in the 2024-25 Actual is lower than the 2025-26 Budget and 2026-27 Budget Target due to lower than anticipated recovery of legal costs. These recoveries are contingent on case outcomes and are outside of the SSO's control.

Statement of Financial Position

5. Cash assets were higher in the 2024-25 Actual compared to the 2025-26 Estimated Actual and the outyears primarily driven by salary underspends that have been deferred for utilisation in 2025-26 and onwards.
6. The increase in property, plant and equipment in the 2025-26 Estimated Actual compared to the 2025-26 Budget relates to the replacement of ageing information and communication technology hardware.

Statement of Cashflows

7. The decrease in cash balances between the 2024-25 Actual and the 2025-26 Estimated Actual is primarily due to the SSO utilising the cash reserves to fund deferred expenditure and to meet the increased demand for legal services during 2025-26.

**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).....	51,824	56,784	57,208	61,306	62,859	61,859	63,425
Grants and subsidies (c).....	4,892	-	2,175	-	-	-	-
Supplies and services.....	5,958	6,825	7,430	8,302	5,844	5,867	5,871
Accommodation.....	7,819	6,913	7,810	8,122	8,440	8,771	9,038
Depreciation and amortisation.....	225	349	267	257	258	259	259
Finance and interest costs.....	20	26	30	32	25	30	29
Other expenses.....	577	1,144	1,065	2,595	1,607	1,028	1,067
TOTAL COST OF SERVICES	71,315	72,041	75,985	80,614	79,033	77,814	79,689
Income							
Sale of goods and services.....	150	-	-	-	-	-	-
Other revenue.....	482	915	915	915	915	915	915
Total Income	632	915	915	915	915	915	915
NET COST OF SERVICES	70,683	71,126	75,070	79,699	78,118	76,899	78,774
INCOME FROM GOVERNMENT							
Service appropriations.....	52,955	59,884	63,088	69,755	68,156	67,530	69,405
Resources received free of charge.....	2,366	2,807	2,807	2,807	2,807	2,807	2,807
Other revenues.....	5,696	6,782	6,782	6,782	6,782	6,782	6,782
TOTAL INCOME FROM GOVERNMENT	61,017	69,473	72,677	79,344	77,745	77,119	78,994
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(9,666)	(1,653)	(2,393)	(355)	(373)	220	220

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 289, 289 and 295 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			
Act of Grace Payments.....	3,188	-	1,543	-	-	-	-
Legal Costs on Behalf of the State.....	1,704	-	632	-	-	-	-
TOTAL	4,892	-	2,175	-	-	-	-

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	6,410	3,420	4,346	4,346	4,346	4,346	4,346
Receivables	1,281	1,055	1,281	1,281	1,281	1,281	1,281
Other	2,585	2,362	2,585	2,585	2,585	2,454	2,454
Total current assets	10,276	6,837	8,212	8,212	8,212	8,081	8,081
NON-CURRENT ASSETS							
Holding Account receivables	10,126	10,475	10,503	10,980	11,458	11,937	12,416
Property, plant and equipment	608	573	830	683	538	486	373
Receivables	1,368	1,119	1,368	1,368	1,368	1,368	1,368
Restricted cash ^(b)	-	183	-	-	-	-	-
Total non-current assets	12,102	12,350	12,701	13,031	13,364	13,791	14,157
TOTAL ASSETS	22,378	19,187	20,913	21,243	21,576	21,872	22,238
CURRENT LIABILITIES							
Employee provisions	14,688	11,163	14,688	14,688	14,688	14,688	14,688
Payables	152	172	152	152	152	152	152
Borrowings and leases	102	125	163	174	142	165	167
Other	1,212	1,285	1,212	1,212	1,212	1,212	1,212
Total current liabilities	16,154	12,745	16,215	16,226	16,194	16,217	16,219
NON-CURRENT LIABILITIES							
Employee provisions	1,777	2,051	1,777	1,777	1,777	1,777	1,777
Borrowings and leases	210	232	236	182	165	190	173
Total non-current liabilities	1,987	2,283	2,013	1,959	1,942	1,967	1,950
TOTAL LIABILITIES	18,141	15,028	18,228	18,185	18,136	18,184	18,169
EQUITY							
Contributed equity	3,552	4,330	4,373	5,101	5,856	5,884	5,920
Accumulated surplus/(deficit)	685	(461)	(1,708)	(2,063)	(2,436)	(2,216)	(1,996)
Reserves	-	290	20	20	20	20	145
Total equity	4,237	4,159	2,685	3,058	3,440	3,688	4,069
TOTAL LIABILITIES AND EQUITY	22,378	19,187	20,913	21,243	21,576	21,872	22,238

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

(b) The classification of the 27th pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	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.....	52,635	59,535	62,711	69,278	67,678	67,051	68,926
Capital appropriation	116	115	141	153	162	159	161
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	-	699	699	575	593	-	-
Other (b).....	5,173	6,782	6,782	6,782	6,782	6,782	6,782
Net cash provided by Government	57,924	67,131	70,333	76,788	75,215	73,992	75,869
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(48,294)	(56,784)	(57,208)	(61,305)	(62,859)	(61,858)	(63,414)
Grants and subsidies.....	(4,867)	-	(2,175)	-	-	-	-
Supplies and services	(3,445)	(4,018)	(4,623)	(5,495)	(3,037)	(3,060)	(3,088)
Accommodation	(7,906)	(6,913)	(7,810)	(8,122)	(8,440)	(8,771)	(9,032)
GST payments	(1,449)	-	-	-	-	-	-
Finance and interest costs.....	(20)	(26)	(30)	(32)	(25)	(30)	(29)
Other payments.....	(732)	(1,144)	(1,065)	(2,596)	(1,607)	(1,029)	(1,060)
Receipts (b)							
Sale of goods and services.....	221	-	-	-	-	-	-
GST receipts	1,332	-	-	-	-	-	-
Other receipts	482	915	915	915	915	915	915
Net cash from operating activities	(64,678)	(67,970)	(71,996)	(76,635)	(75,053)	(73,833)	(75,708)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	-	(260)	-	-	-	-
Net cash from investing activities.....	-	-	(260)	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(121)	(115)	(141)	(153)	(162)	(159)	(161)
Other payments.....	(248)	-	-	-	-	-	-
Net cash from financing activities.....	(369)	(115)	(141)	(153)	(162)	(159)	(161)
NET INCREASE/(DECREASE) IN CASH HELD	(7,123)	(954)	(2,064)	-	-	-	-
Cash assets at the beginning of the reporting period	13,533	4,557	6,410	4,346	4,346	4,346	4,346
Cash assets at the end of the reporting period	6,410	3,603	4,346	4,346	4,346	4,346	4,346

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

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

NET APPROPRIATION DETERMINATION (a)

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Sale of Goods and Services							
State Solicitor Fees	5,204	6,782	6,782	6,782	6,782	6,782	6,782
GST Receipts							
GST Input Credits	704	-	-	-	-	-	-
GST Receipts on Sales	628	-	-	-	-	-	-
Other Receipts							
Recoup of Legal Costs	588	915	915	915	915	915	915
Recoup of Other Costs	84	-	-	-	-	-	-
TOTAL	7,208	7,697	7,697	7,697	7,697	7,697	7,697

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
INCOME							
Other							
Land Acquisition	189,461	-	-	-	-	-	-
Suitors' Fund	163	164	164	164	164	164	164
TOTAL ADMINISTERED INCOME	189,624	164	164	164	164	164	164
EXPENSES							
Other							
Payment of Land Acquisition.....	194,280	-	-	-	-	-	-
Payment of Suitors' Fund.....	340	164	164	164	164	164	164
TOTAL ADMINISTERED EXPENSES	194,620	164	164	164	164	164	164

Legal Aid Commission of Western Australia

Part 7 Community Safety

Asset Investment Program

1. The Commission's Asset Investment Program (AIP) for 2026-27 is estimated at \$574,000, comprising a computer hardware and software replacement program and office fit-outs. The AIP will be funded from internal cash balances.

	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							
Computer Hardware and Software Replacement Program.....	11,589	10,189	428	350	350	350	350
Office Refurbishment and Fit-Outs	6,913	5,797	228	224	394	249	249
Total Cost of Asset Investment Program.....	18,502	15,986	656	574	744	599	599
FUNDED BY							
Internal Funds and Balances.....			656	574	744	599	599
Total Funding.....			656	574	744	599	599

Division 28 **Fire and Emergency Services**

Part 7 **Community Safety**

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 76 Net amount appropriated to deliver services	169,941	137,919	153,508	194,002	119,497	96,555	71,595
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	1,327	1,262	1,311	1,348	1,386	1,425	1,466
Total appropriations provided to deliver services.....	171,268	139,181	154,819	195,350	120,883	97,980	73,061
ADMINISTERED TRANSACTIONS							
Item 77 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	212,337	110,256	110,256	45,000	45,000	45,000	45,000
CAPITAL							
Item 152 Capital Appropriation.....	26,946	2,213	2,933	15,464	24,417	9,416	1,020
TOTAL APPROPRIATIONS	410,551	251,650	268,008	255,814	190,300	152,396	119,081
EXPENSES							
Total Cost of Services	661,737	639,923	697,506	680,497	632,779	636,532	650,313
Net Cost of Services ^(a)	171,234	163,783	207,192	211,369	131,213	100,055	77,405
CASH ASSETS ^(b)	136,146	72,157	95,847	112,259	134,223	163,291	192,313

(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 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Election Commitments					
State Bushfire Mitigation Branch	-	410	410	410	410
State Emergency Management Training Centre	-	1,500	-	-	-
Wanneroo Emergency Management Complex ^(a)	(1,607)	(10,397)	(2,996)	-	-
Ongoing Initiatives					
Aviation Services - Capability Increase	284	4,698	4,881	5,071	5,268
Bushfire Suppression and Natural Hazards Incident Response	-	20,000	-	-	-
Commonwealth Government Funding					
Disaster Ready Fund Grants Program	5,003	3,315	2,575	-	-
Disaster Resilience Funding ^(a)	(2,500)	-	-	-	-
Provision of Fire Services	109	-	-	-	-
Community Emergency Services Manager Program	79	142	286	286	286
Emergency WA After Hours Team Trial	916	-	-	-	-
Enhanced Support for Emergency Services Volunteers	-	2,738	5,147	5,353	5,567
Fleet Replacement - Volunteers	13,254	5,446	-	-	-
Interagency Computer-Aided Dispatch System - Business Case and Planning					
	-	190	-	-	-
Mitigation Activity Fund Grants Program	38	-	-	1,450	1,450
Trainee Firefighter School	704	704	806	600	270
Workforce Management System	263	(823)	(641)	(61)	(30)
Other					
Automatic Transfer Units Pilot Program	150	-	-	-	-
Aviation Expense	471	316	324	324	-
Corporate Support	212	234	258	216	128
Direct Brigade Alarm Service	-	426	426	426	426
Disaster Recovery Funding Arrangements Revisions	450	224	-	-	-
Fiscal Strategy - Procurement Savings	-	(187)	(186)	(186)	(186)
Frontline Fire Services	9,210	8,474	743	769	901
Government Regional Officer Housing	109	118	115	131	77
ICT	-	1,933	-	-	-
Maintenance Expense	6,012	10,297	100	100	100
Return of Funds - Severe Tropical Cyclone Seroja	(5,125)	-	-	-	-
RiskCover Fund Insurance Premiums	54	10,629	-	-	-
Salaries and Allowances Tribunal	49	55	62	92	133
State Fleet Updates	159	232	212	188	174

(a) The Wanneroo Emergency Management Complex will be delivered by the Department and is now recognised in the Asset Investment Program.

Significant Initiatives

Election Commitments

1. The Department will continue advancing key initiatives that strengthen Western Australia's emergency response capability and community safety, including:
 - 1.1. planning and design for the new State Emergency Management Training Centre to enhance future emergency response and management capability;
 - 1.2. embedding the State Bushfire Mitigation Branch to increase mitigation works in high-risk bushfire areas and assist with disaster recovery clean-up efforts; and
 - 1.3. delivering the Wanneroo Emergency Management Complex, which will provide a centralised and coordinated approach to incident response, improving service delivery for the rapidly growing Metro North Coastal community.

Ongoing Initiatives

2. Climate change continues to drive more frequent and severe natural disasters, increasing demand on the Department's resources before, during and after emergencies. In response, the Department is strengthening frontline capability and support functions through:
 - 2.1. an uplift to the Asset Investment Program and Local Government Grants Scheme to support the procurement and build of career and volunteer emergency service appliances;
 - 2.2. bolstering core support functions to support volunteers to deliver safe and effective emergency response;
 - 2.3. continued support of our aviation services, notably the extension of the Blackhawk high volume aerial firebombers for a further three years; and
 - 2.4. additional investment in the existing firefighter training school to strengthen operational readiness.
3. The Department is leveraging digital systems to improve community safety through:
 - 3.1. trialling an after-hours team in support of Emergency WA to improve warning response times and consistency; and
 - 3.2. implementing the new workforce management system providing real-time workforce visibility, and continuing development of the computer-aided dispatch system to improve resource management, response coordination and operational efficiency.
4. The Department continues to work in partnership with the community, the private sector and across government by facilitating recovery, resilience and risk reduction initiatives through State and Commonwealth Government programs such as the Disaster Recovery Funding Arrangements, the Disaster Ready Fund and the Disaster Resilience Fund.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	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. Community Awareness, Education and Information Services.....	16,488	15,128	19,299	17,058	17,191	17,687	17,661
2. Health, Safety, Wellbeing and Training Services	35,025	32,923	34,488	35,437	35,418	34,952	34,964
3. Delivery of Frontline Services Before, During and After Incidents	610,224	591,872	643,719	628,002	580,170	583,893	597,688
Total Cost of Services	661,737	639,923	697,506	680,497	632,779	636,532	650,313

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Western Australian communities recognise and understand their local hazard risks and can effectively manage them:					
Proportion of community members who recognise their local natural hazard risks and are prepared to take action.....	19.92%	20%	20%	20%	
Outcome: A diverse team of volunteers and staff with a wide range of skills, who have access to development programs:					
Proportions of scheduled operational courses delivered	88.54%	80%	85%	80%	
Outcome: Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies:					
Proportion of Level Three incident impact statements completed and endorsed by the State Recovery Coordinator.....	50%	90%	50%	90%	1
Proportion of structure fire reports completed within specified timeframes ^(b)	89.52%	90%	82%	90%	
Proportion of responses to Emergency Service Levy 1 and Emergency Service Levy 2 incidents within target timeframes ^(c)	92.79%	90%	n.a.	90%	
Proportion of structure fires confined to object or room of origin.....	75.36%	72%	77%	72%	

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

(b) The industrial action by the United Professional Firefighters Union may further adversely impact the outcome for 2025-26.

(c) The Department received a temporary exemption from reporting against this indicator due to industrial action, resulting in Direct Brigade Alarm incident reports not being completed since August 2025.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual reflects two Level Three incidents which required an impact statement. One of those incidents was not signed within the required 30 days as the unprecedented number of severe weather events across the State required the prioritisation of immediate response and recovery.

Services and Key Efficiency Indicators

1. Community Awareness, Education and Information Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 16,488	\$'000 15,128	\$'000 19,299	\$'000 17,058	1
Less Income	10,621	10,659	12,520	11,223	1
Net Cost of Service	5,867	4,469	6,779	5,835	
Employees (Full-Time Equivalents)	37	38	44	38	2
Efficiency Indicators					
Average cost per household to deliver education and awareness programs and emergency hazard information to the community	\$14.99	\$13.13	\$16.75	\$14.57	1,2

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is higher than the 2025-26 Budget and the 2026-27 Budget Target due to increased expenditure trialling a dedicated after-hours Emergency WA Alert team, as well as the expanded disaster resilience initiatives.
2. The 2025-26 Estimated Actual is higher than the 2025-26 Budget Target as it includes six temporary FTEs for a trial of a dedicated after-hours Emergency WA Alert team.

2. Health, Safety, Wellbeing and Training Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 35,025	\$'000 32,923	\$'000 34,488	\$'000 35,437	1
Less Income	22,565	23,197	22,375	23,314	1
Net Cost of Service	12,460	9,726	12,113	12,123	
Employees (Full-Time Equivalents)	100	103	103	104	
Efficiency Indicators					
Average cost per population to deliver health, safety, wellbeing and training services.....	\$11.70	\$10.71	\$11.22	\$11.23	1

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the 2025-26 Budget and the 2025-26 Estimated Actual, primarily due to additional expenditure and associated funding for the trainee firefighting school to meet the required output of firefighter graduates.

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	610,224	591,872	643,719	628,002	1
Less Income.....	457,317	442,284	455,419	434,591	1
Net Cost of Service.....	152,907	149,588	188,300	193,411	
Employees (Full-Time Equivalents)	1,717	1,839	1,846	1,867	2
Efficiency Indicators					
Average cost per population to deliver frontline services.....	\$203.77	\$192.48	\$209.34	\$199.02	1

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to additional expenditure and associated funding for Disaster Ready Fund initiatives, to address a range of cost pressures, including asset maintenance and management, and to support frontline emergency response activities. The 2026-27 Budget Target is forecasted to decrease relative to the 2025-26 Estimated Actual, primarily due to lower expenditure in 2026-27 under Round Three of the Commonwealth Disaster Ready Fund, partially offset by additional expenditure (and funding) for bushfire suppression and asset management.
2. The 2026-27 Budget Target is higher than the 2025-26 Budget, largely due to the employment of an additional 20 firefighters (the third tranche of an additional 60 firefighters).

Asset Investment Program

1. An overview of the Department's Asset Investment Program of \$50.4 million in 2026-27 is as follows:
 - 1.1. \$25.5 million for ongoing vehicle replacement programs in line with the Department's maintenance and serviceable life replacement strategies;
 - 1.2. \$13.5 million has been provided for land and building works, comprising:
 - 1.2.1. \$4.5 million for facility modifications;
 - 1.2.2. \$3.3 million towards the new Bullsbrook Volunteer Fire and Emergency Services Station;
 - 1.2.3. \$2.1 million towards the new Career Fire and Rescue Service (CFRS) station in Yanchep;
 - 1.2.4. \$2 million for the upgrade of Volunteer Fire and Rescue Service (VFRS) and Volunteer Fire and Emergency Service (VFES) facilities; and
 - 1.2.5. \$1.6 million towards the new Wanneroo Emergency Management Complex;
 - 1.3. \$7 million for intangible assets for the development of the new workforce management solution; and
 - 1.4. \$4.4 million for plant and equipment works, which includes \$3 million for the Equipment Replacement Program, \$674,000 for upgrades to the Emergency Services Radio Network and \$682,000 for equipment funded by the Disaster Ready Fund.

	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							
Land and Building Works - Wanneroo Emergency							
Management Complex	17,500	2,500	2,500	1,607	10,397	2,996	-
Other Works in Progress							
Intangible Asset Development.....	25,214	15,394	6,733	7,050	2,770	-	-
Land and Building Works							
Facility Modifications	96,530	78,594	11,049	4,484	4,484	4,484	4,484
New Career Fire and Rescue Service Station in							
Yanchep	18,300	2,500	2,276	2,100	13,000	700	-
VFRS/VFES Upgrade and Replacement Program	29,435	21,435	8,985	2,000	2,000	2,000	2,000
Plant and Equipment Works							
Emergency Services Radio Network Upgrade	11,673	6,109	1,294	674	-	-	-
Equipment Replacement Program	46,669	33,716	6,526	3,682	3,271	3,000	3,000
Vehicle Programs							
Primary Fire and Emergency Fleet	217,953	134,261	23,196	22,934	18,102	21,328	21,328
Secondary Fire and Emergency Fleet.....	14,978	7,295	3,432	2,527	1,799	1,799	1,558
COMPLETED WORKS							
Land and Building Works							
CFRS Armadale Fire Station	3,500	3,499	3,429	-	-	-	-
CFRS Maddington Fire Station.....	2,703	2,703	2,633	-	-	-	-
Plant and Equipment Works - Fixed Repeater							
Tower (Esperance).....	355	355	355	-	-	-	-
NEW WORKS							
Election Commitments							
Land and Building Works - Bullsbrook Volunteer Fire and							
Emergency Services Station.....	8,000	-	-	3,300	-	4,700	-
Total Cost of Asset Investment Program.....	492,810	308,361	72,408	50,358	55,823	41,007	32,370
FUNDED BY							
Asset Sales.....			2,674	1,220	1,220	1,220	1,320
Capital Appropriation			2,913	15,464	24,417	9,416	1,020
Commonwealth Grants			3,750	-	-	-	-
Emergency Services Levy.....			8,560	10,900	7,640	4,580	4,721
Internal Funds and Balances.....			53,711	17,711	20,442	25,791	25,309
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			800	-	-	-	-
Digital Capability Fund.....			-	5,063	2,104	-	-
Total Funding			72,408	50,358	55,823	41,007	32,370

Financial Statements

Income Statement

Expenses and Income

1. The 2025-26 Estimated Actual is higher than the 2025-26 Budget, mainly due to the increased delivery of emergency fleet to local governments, additional expenditure under the Commonwealth Disaster Ready Fund program, and higher overtime and asset maintenance costs.
2. The 2026-27 Budget Year is lower than the 2025-26 Estimated Actual, predominantly due to fewer projects approved under Round Three of the Commonwealth Disaster Ready Fund, partially offset by bushfire suppression cost pressure relief and enhanced support for Emergency Services Volunteers in the 2026-27 Budget Target.
3. The year-on-year movement in service appropriations and income from the Commonwealth grant programs correlates with the annual changes in the Total Cost of Services, as explained above.

Statement of Financial Position

4. The increase in current assets over the outyears reflects the accumulation of cash reserves for future asset replacement. These balances are expected to decrease as asset replacement projects are approved and delivered under the Department’s Strategic Asset Plan.
5. The 2025-26 Estimated Actual for Total Assets and Total Liabilities is higher than the 2025-26 Budget, as it reflects an update to the right-of-use asset and lease liability recognition for the emergency rescue service helicopter.
6. The decrease in non-current liabilities reflects the progressive recognition of annual lease repayments, primarily for buildings and aircraft, in accordance with applicable accounting standards.

Statement of Cashflows

7. Net cash provided by Government in the 2026-27 Budget is higher than the 2025-26 Estimated Actual and 2025-26 Budget, primarily due to increased funding for bushfire suppression and natural hazard incidents, and for the career and volunteer firefighters fleet replacement.

**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)	304,545	298,584	311,777	318,503	322,061	333,624	344,429
Grants and subsidies ^(c)	84,287	92,345	113,778	81,347	74,356	65,552	66,200
Supplies and services	135,754	112,610	124,095	123,387	101,271	103,408	104,882
Accommodation	17,191	13,954	15,357	15,888	12,041	12,223	12,372
Depreciation and amortisation	47,864	58,962	60,938	62,179	61,644	60,348	61,365
Finance and interest costs.....	5,726	6,195	10,264	9,629	8,832	7,931	7,008
Other expenses.....	66,370	57,273	61,297	69,564	52,574	53,446	54,057
TOTAL COST OF SERVICES	661,737	639,923	697,506	680,497	632,779	636,532	650,313
Income							
Sale of goods and services.....	11,405	10,086	10,086	10,512	10,512	10,512	10,512
Regulatory fees and fines	419,976	449,593	449,593	446,223	478,652	513,554	550,879
Grants and subsidies.....	51,470	10,580	23,013	6,201	6,207	6,214	6,220
Other revenue	7,652	5,881	7,622	6,192	6,195	6,197	5,297
Total Income.....	490,503	476,140	490,314	469,128	501,566	536,477	572,908
NET COST OF SERVICES	171,234	163,783	207,192	211,369	131,213	100,055	77,405
INCOME FROM GOVERNMENT							
Service appropriations.....	171,268	139,181	154,819	195,350	120,883	97,980	73,061
Resources received free of charge	954	2,273	2,273	2,273	2,273	2,273	2,273
Major Treasurer’s Special Purpose Account(s)							
Asset Maintenance Fund	9,214	800	800	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	5,535	6,232	6,043	6,713	6,982	7,008	7,140
Other revenues	46,528	39,362	41,488	35,034	35,279	37,308	39,154
TOTAL INCOME FROM GOVERNMENT	233,499	187,848	205,423	239,370	165,417	144,569	121,628
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	62,265	24,065	(1,769)	28,001	34,204	44,514	44,223

(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 1,854, 1,993 and 2,009 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			
Election Commitments							
Argyle Irishtown Volunteer Bushfire Brigade....	-	1,600	1,600	-	-	-	-
Small Scale Election Commitments.....	-	2,744	2,694	-	50	-	-
Wanneroo Emergency Services Complex ^(a)	-	1,607	-	-	-	-	-
Other Controlled Grants and Subsidies							
All West Australians Reducing Emergencies							
Program.....	225	310	310	220	200	200	200
Australian Fire Danger Rating System.....	279	281	281	228	218	168	168
Bushfire Mitigation Activity Fund							
ESL ^(b)	4,986	7,794	10,157	7,982	8,068	7,139	7,207
Royalties for Regions ^(c)	1,541	1,289	1,327	1,289	1,289	1,450	1,450
Bushfire Risk Management Planning.....	973	1,440	1,440	1,458	1,474	1,489	1,504
Chemistry Centre - Emergency Response							
Services.....	1,500	-	-	-	-	-	-
Coastal and Estuarine Risk Mitigation Program....	-	1,152	1,606	365	-	-	-
Disaster Ready Fund ^(d)	14,040	10,190	18,893	9,162	8,495	-	-
ESL Private Brigade Subsidy.....	236	278	278	282	296	305	308
Ex-Tropical Cyclone Ellie and Tropical Cyclone							
Ilisa.....	1,415	-	3,245	-	-	-	-
Local Government							
Community Emergency Service Managers ...	2,609	2,897	2,976	3,498	3,937	3,990	4,036
Emergency Services Grants ^(e)	38,149	37,336	50,377	43,244	36,689	37,061	37,431
National Disaster Risk Reduction.....	1,953	1,325	3,110	110	-	-	-
Operational Efficiency Payment.....	885	928	928	940	950	979	999
Other ^(f)	1,307	984	1,967	1,191	1,216	1,225	1,234
Premier Relief Payment Scheme.....	375	-	-	-	-	-	-
'Protecting Our Communities' Commonwealth							
Grant.....	-	3,750	1,250	-	-	-	-
Severe Tropical Cyclone Seroja.....	3,031	5,125	-	-	-	-	-
Surf Life Saving Western Australia.....	1,519	1,450	1,450	1,450	1,450	1,450	1,450
Volunteer Fuel Card.....	517	1,070	881	1,020	1,020	1,020	1,020
Volunteer Marine Rescue Service.....	8,747	8,795	9,008	8,908	9,004	9,076	9,193
TOTAL	84,287	92,345	113,778	81,347	74,356	65,552	66,200

- (a) The 2025-26 election commitment 'Wanneroo Emergency Services Complex' is no longer a grant to the City of Wanneroo and will be delivered by the Department.
- (b) The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to the carryover of expenditure from 2024-25.
- (c) The Department administers bushfire mitigation activity grant funding on behalf of Planning, Lands and Heritage. The Budget in 2028-29 and 2029-30 reflects the new arrangement.
- (d) As part of Round Three, the Department has received \$12.1 million from the Commonwealth to support a further 15 projects across 2025-26 Estimated Actual, 2026-27 Budget and 2027-28 Budget.
- (e) The 2026-27 Budget and 2025-26 Estimated Actual are higher than the 2025-26 Budget primarily due to the delivery of additional appliances to volunteer brigades.
- (f) The 2025-26 Estimated Actual is higher than the 2025-26 Budget, as it includes a carryover of Asset Maintenance Funding for Bush Fire Brigades of \$798,000.

**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	83,322	46,950	59,631	87,596	118,838	147,886	176,908
Restricted cash	48,577	21,934	31,969	20,416	11,138	11,158	11,158
Holding Account receivables	-	60	-	-	-	-	-
Receivables	10,146	27,170	10,146	10,146	10,146	10,146	10,146
Other.....	35,261	28,042	23,062	23,062	23,062	23,062	23,062
Assets held for sale	424	-	424	424	424	424	424
Total current assets	177,730	124,156	125,232	141,644	163,608	192,676	221,698
NON-CURRENT ASSETS							
Holding Account receivables	102,670	119,148	118,712	135,564	151,755	166,652	182,564
Property, plant and equipment.....	769,630	718,708	807,321	799,689	800,865	788,908	770,472
Intangibles	5,972	20,666	10,914	14,843	14,299	11,061	7,747
Restricted cash	4,247	3,273	4,247	4,247	4,247	4,247	4,247
Total non-current assets	882,519	861,795	941,194	954,343	971,166	970,868	965,030
TOTAL ASSETS	1,060,249	985,951	1,066,426	1,095,987	1,134,774	1,163,544	1,186,728
CURRENT LIABILITIES							
Employee provisions	53,883	42,781	53,883	53,883	53,883	53,883	53,883
Payables	21,321	19,681	21,321	21,321	21,321	21,321	21,321
Borrowings and leases	19,907	12,747	25,049	25,512	26,730	27,060	25,409
Other.....	326	179	326	326	326	326	326
Total current liabilities	95,437	75,388	100,579	101,042	102,260	102,590	100,939
NON-CURRENT LIABILITIES							
Employee provisions	7,830	12,620	7,830	7,830	7,830	7,830	7,830
Borrowings and leases	141,300	116,586	140,815	119,484	96,317	70,856	50,453
Total non-current liabilities	149,130	129,206	148,645	127,314	104,147	78,686	58,283
TOTAL LIABILITIES.....	244,567	204,594	249,224	228,356	206,407	181,276	159,222
EQUITY							
Contributed equity	443,532	458,738	446,805	467,945	494,491	503,907	504,927
Accumulated surplus/(deficit).....	181,817	174,934	180,048	208,049	242,253	286,767	330,990
Reserves.....	190,333	147,685	190,349	191,637	191,623	191,594	191,589
Total equity	815,682	781,357	817,202	867,631	928,367	982,268	1,027,506
TOTAL LIABILITIES AND EQUITY	1,060,249	985,951	1,066,426	1,095,987	1,134,774	1,163,544	1,186,728

(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.....	157,158	122,643	138,777	178,498	104,692	83,083	57,149
Capital appropriation	26,946	2,213	2,933	15,464	24,417	9,416	1,020
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	9,214	800	800	-	-	-	-
Digital Capability Fund	3,899	340	340	5,676	2,129	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	5,535	6,232	6,043	6,713	6,982	7,008	7,140
Other.....	51,153	38,314	40,440	33,984	34,228	36,257	38,103
Net cash provided by Government	253,905	170,542	189,333	240,335	172,448	135,764	103,412
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(297,353)	(298,817)	(312,010)	(318,748)	(322,297)	(333,861)	(344,671)
Grants and subsidies.....	(90,806)	(92,345)	(101,579)	(81,354)	(74,363)	(65,559)	(66,207)
Supplies and services	(125,384)	(109,815)	(121,300)	(120,566)	(98,482)	(100,614)	(102,173)
Accommodation	(16,220)	(13,925)	(15,328)	(15,859)	(12,012)	(12,194)	(12,320)
GST payments.....	(38,752)	(18,794)	(18,794)	(18,794)	(18,794)	(18,794)	(18,794)
Finance and interest costs.....	(5,750)	(6,195)	(10,264)	(9,629)	(8,832)	(7,931)	(7,008)
Other payments.....	(76,614)	(57,592)	(61,616)	(69,889)	(52,876)	(53,752)	(54,296)
Receipts (b)							
Regulatory fees and fines.....	426,261	449,608	449,608	446,219	478,634	513,536	550,861
Grants and subsidies.....	55,755	10,580	23,013	6,201	6,207	6,214	6,220
Sale of goods and services.....	11,571	11,136	11,136	11,562	11,562	11,581	11,581
GST receipts.....	39,255	18,794	18,794	18,794	18,794	18,794	18,794
Other receipts	4,732	4,061	3,948	3,972	3,975	3,977	3,977
Net cash from operating activities	(113,305)	(103,304)	(134,392)	(148,091)	(68,484)	(38,603)	(14,036)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(61,983)	(51,010)	(72,408)	(50,358)	(55,823)	(41,007)	(32,370)
Proceeds from sale of non-current assets.....	1,992	920	2,774	1,320	1,320	1,320	1,320
Net cash from investing activities.....	(59,991)	(50,090)	(69,634)	(49,038)	(54,503)	(39,687)	(31,050)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(16,355)	(49,250)	(49,555)	(50,743)	(51,446)	(52,355)	(53,253)
Proceeds from borrowings.....	-	23,949	23,949	23,949	23,949	23,949	23,949
Net cash from financing activities.....	(16,355)	(25,301)	(25,606)	(26,794)	(27,497)	(28,406)	(29,304)
NET INCREASE/(DECREASE) IN CASH HELD	64,254	(8,153)	(40,299)	16,412	21,964	29,068	29,022
Cash assets at the beginning of the reporting period	72,865	80,310	136,146	95,847	112,259	134,223	163,291
Net cash transferred to/from other agencies....	(973)	-	-	-	-	-	-
Cash assets at the end of the reporting period	136,146	72,157	95,847	112,259	134,223	163,291	192,313

(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	11,032	3,571	3,938	3,307	3,313	3,320	3,326
Disaster Recovery Funding Arrangements WA	7,563	5,625	1,860	-	-	-	-
National Partnership Agreements							
Disaster Ready Fund	38,322	-	12,066	-	-	-	-
Disaster Resilience	980	4,208	4,208	-	-	-	-
National Disaster Risk Reduction	2,506	-	-	-	-	-	-
Other Grants	36	-	-	-	-	-	-
Provision of Fire Services - Commonwealth	2,543	2,651	2,651	2,744	2,744	2,744	2,744
GST Receipts							
GST Input Credits	36,895	17,544	17,544	17,544	17,544	17,544	17,544
GST Receipts on Sales	2,360	1,250	1,250	1,250	1,250	1,250	1,250
Other Receipts							
Other Sundry Receipts	890	1,088	873	883	893	489	489
TOTAL	103,127	35,937	44,390	25,728	25,744	25,347	25,353

(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							
Appropriations (a)	219,916	117,156	112,123	55,241	54,450	45,000	45,000
Other Revenue	496	-	-	-	-	-	-
TOTAL ADMINISTERED INCOME	220,412	117,156	112,123	55,241	54,450	45,000	45,000
EXPENSES							
Grants to Charitable and Other Public Bodies							
Disaster Recovery Funding Arrangements Western Australia (DRFAWA) (b)	127,604	134,647	235,671	191,699	94,070	45,000	45,000
TOTAL ADMINISTERED EXPENSES	127,604	134,647	235,671	191,699	94,070	45,000	45,000

(a) Appropriations include disbursements from the Royalties for Regions Fund of \$29.1 million over 2024-25 to 2027-28.

(b) The DRFAWA are jointly funded by the State and the Commonwealth Governments and administered by the Department to assist communities to recover from eligible natural disaster events. The 2025-26 Estimated Actual represents reprofiling of existing Ex-Tropical Cyclone Ellie recovery packages totalling \$101 million, driven by the timing of receipt of claims from applicants, assessment and subsequent reimbursement.

RURAL FIRE DIVISION

	2024-25	2025-26	2025-26 Estimated	2026-27 Budget	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Bushfire Centre of Excellence ^(a)							
Capital Costs.....	-	250	250	-	-	-	-
Operating Costs.....	5,404	5,831	6,025	5,988	6,075	6,193	6,433
Bushfire Technical Services.....	1,400	1,811	1,846	1,800	1,846	1,844	1,998
Land Use Planning.....	1,002	1,011	1,042	1,022	1,050	1,089	1,172
Office of Bushfire Risk Management.....	1,435	1,739	1,718	1,750	1,787	1,838	1,897
Rural Fire Executive.....	976	966	981	983	1,004	1,033	1,091
State Bushfire Mitigation ^(b)	16,128	18,349	21,811	19,628	19,220	18,553	17,974
TOTAL RURAL FIRE DIVISION.....	26,345	29,957	33,673	31,171	30,982	30,550	30,565

(a) Bushfire Centre of Excellence expenditure includes operating costs and capital works included in the Asset Investment Program. The capital component relates to the build of the mobile application to assist with emergency planning, response and training.

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

STATE BUSHFIRE MITIGATION

	2024-25	2025-26	2025-26 Estimated	2026-27 Budget	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Local Government							
Mitigation Activity Fund							
ESL Grants Program ^(a)	4,986	7,794	10,157	7,982	8,068	7,139	7,207
Royalties for Regions Grants Program ^(b)	1,541	1,289	1,327	1,289	1,289	1,450	1,450
Bushfire Risk Planning Coordinator Support Program.....	973	1,440	1,440	1,458	1,474	1,489	1,504
Department Mitigation Works							
Bushfire Awareness Campaign.....	953	1,030	1,030	1,030	1,030	1,030	1,030
State Bushfire Mitigation Capability ^(c)							
Capital Costs.....	-	1,302	1,302	1,670	241	241	-
Operating Costs.....	-	1,360	1,559	2,293	2,517	2,581	2,695
Grain Harvest - Aerial Fire Suppression.....	1,912	-	-	-	-	-	-
Bushfire Risk Management Officers.....	2,334	2,186	1,941	2,004	2,036	2,084	2,102
Services Provided to Education ^(d)	437	491	506	522	537	553	-
Unallocated Crown Land							
ESL Contribution.....	2,492	957	2,049	880	1,528	1,486	1,486
Planning, Lands and Heritage Contribution.....	500	500	500	500	500	500	500
TOTAL BUSHFIRE RISK MANAGEMENT.....	16,128	18,349	21,811	19,628	19,220	18,553	17,974

(a) The 2025-26 Estimated Actual is higher than the 2025-26 Budget and the 2026-27 Budget Year due to the carryover of expenditure from 2024-25 and 2025-26, resulting from program delays associated with a shortage of local government resources.

(b) The Department administers bushfire mitigation activity grant funding on behalf of Planning, Lands and Heritage. The funding for this initiative is provided to Planning, Lands and Heritage from the Royalties for Regions program. This table reflects the allocation of the funding to the Department based on estimates provided by Planning, Lands and Heritage. Phase Three of the program will conclude in 2027-28 and Phase Four will commence from 2028-29 with \$1.5 million per annum allocated to the Department.

(c) This initiative is a 2025-26 Election Commitment, funded through appropriations and existing Unallocated Crown Land - ESL Contribution. This program will be implemented over four years, commencing in 2025-26.

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

Division 29 Office of the Director of Public Prosecutions

Part 7 Community Safety

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 78 Net amount appropriated to deliver services	60,294	65,150	65,244	76,031	80,045	82,804	86,751
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	6,333	6,523	6,523	6,686	6,564	6,564	6,593
Total appropriations provided to deliver services.....	66,627	71,673	71,767	82,717	86,609	89,368	93,344
CAPITAL							
Item 153 Capital Appropriation.....	800	1,677	1,750	760	164	369	362
TOTAL APPROPRIATIONS	67,427	73,350	73,517	83,477	86,773	89,737	93,706
EXPENSES							
Total Cost of Services	77,700	86,243	85,639	96,128	99,327	99,424	101,280
Net Cost of Services (a)	77,572	86,193	85,589	96,078	99,277	99,374	101,230
CASH ASSETS (b)	15,227	5,856	16,616	8,224	5,941	3,816	3,816

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 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			
New Initiatives					
Justice Reform Initiatives	-	292	302	-	-
Temporary Expansion of the Confiscation Practice.....	602	2,840	2,109	2,125	-
Ongoing Initiatives					
Cost, Demand and Operating Pressures	-	2,210	3,245	4,358	5,566
Early Resolution in the Children's Court	-	833	1,704	1,763	1,825
Legal Information Services	-	640	665	-	-
Major Crime and Complex Prosecutions.....	-	1,404	1,461	1,513	1,565
Mental Health and Wellbeing Strategy.....	-	1,481	1,526	-	-
Sexual Offence Prosecutions	-	2,180	2,267	2,346	2,429
Trial Resolution Practice	-	1,793	1,856	1,921	1,988
Other					
State Fleet Updates	94	94	92	98	109

Significant Initiatives

1. The Office continues to respond to increases in indictable prosecution workloads, with sexual offences and family and domestic violence continuing to represent the highest complex caseload numbers. The Office is prioritising early resolution practices, timely prosecutorial outcomes, operating model efficiencies including process and technology improvements, and workforce capability recruitment and development to provide a pipeline for skilled prosecutors.
2. The Office will maintain focus on early resolution initiatives in the Children's Court to provide meaningful and timely outcomes across the juvenile justice system through effective stakeholder collaboration with key participants in the criminal justice sector.
3. The Office operates a specialised confiscations practice targeting proceeds of crime and asset confiscation as mandated by the *Criminal Property Confiscations Act 2000*. Successful confiscations remove a key motivator of serious and organised crime, being financial gain. The Office continues to exceed its key performance indicators and, through additional resourcing, will focus on continuing to effectively progress an increasing number of confiscation cases (including more complex cases) to advance the administration of justice.
4. The Office pursues effective partnerships and a collaborative focus across the complex criminal justice sector to ensure that there are effective, evidence-based and coordinated implementation responses to meet the substantial legislative reform agenda impacting service demand for the Office, which requires appropriate preparation and consideration to support effective execution.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Building Safe and Inclusive Communities.	To deliver an independent, fair and just criminal prosecution service to the community of Western Australia.	1. Criminal Prosecutions 2. Confiscation of Assets

Service Summary

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. Criminal Prosecutions	72,360	81,743	79,715	87,966	91,896	91,977	95,958
2. Confiscation of Assets	5,340	4,500	5,924	8,162	7,431	7,447	5,322
Total Cost of Services	77,700	86,243	85,639	96,128	99,327	99,424	101,280

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: To deliver an independent, fair and just criminal prosecution service to the community of Western Australia:					
Early advice to Court on charges: Indictment filed within three months of committal	41.4%	65%	41.5%	65%	1
Establishing a case to answer	99.3%	98%	99%	98%	
Convictions after trial	63.4%	50%	63.5%	50%	2
Application for a Declaration of Confiscations filed within four months of the Drug Trafficker Declaration.....	44.6%	20%	55%	20%	3

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

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to increased case complexity, mainly associated with higher volumes of digital evidence requiring assessment, delays in receiving critical evidence, a greater proportion of family violence and sexual violence cases including matters requiring extensive engagement with victims, and plea negotiations which have increased the time required to finalise indictment filings.
2. The 2025-26 Estimated Actual exceeds the 2025-26 Budget, reflecting the consistent approach of the Office in assessing and preparing matters prior to the trial, including targeted case assessment and effectively preparing and prosecuting trials.
3. The 2025-26 Estimated Actual exceeds the 2025-26 Budget as the Office continues to refocus resources to support the timely filing of applications for declarations of confiscation in drug trafficker matters. Performance has improved through proactive coordination between the Office and the Western Australia Police Force, including the early collection, provision and assessment of evidence to support timely applications.

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 72,360	\$'000 81,743	\$'000 79,715	\$'000 87,966	1
Less Income	128	50	50	50	
Net Cost of Service	72,232	81,693	79,665	87,916	
Employees (Full-Time Equivalents)	346	384	382	399	
Efficiency Indicators					
Cost per prosecution.....	\$19,275	\$22,184	\$22,242	\$23,707	2

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target increases relative to the 2025-26 Estimated Actual Total Cost of Services reflects additional resourcing to manage sustained prosecution demand, address increasing sexual and family violence matters, and maintain the Office's effective early resolution strategies (including in the Children's Court), supporting priority areas within the criminal justice sector and reduced downstream sector impacts.
2. The cost per prosecution continues to trend upward driven by the increase in case management complexity, growth in the volume of digital evidence, and associated costs required to securely manage and store this material.

2. Confiscation of Assets

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 5,340	\$'000 4,500	\$'000 5,924	\$'000 8,162	1
Less Income.....	nil	nil	nil	nil	
Net Cost of Service.....	5,340	4,500	5,924	8,162	
Employees (Full-Time Equivalents)	24	24	29	29	
Efficiency Indicators					
Ratio of cost to return ^(a)	17.9%	25%	16.9%	25%	2

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

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the prior comparative periods to meet increased civil litigation demands in superior courts in respect of complex asset confiscation cases.
2. The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to anticipated confiscation collections being higher than initial estimates, as the Office continues to focus on dismantling serious and organised crime.

Asset Investment Program

	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							
Accommodation Fit-Out - Additional Floorspace - Level 2 and 4.....	2,544	744	507	1,800	-	-	-
Digital Transformation and Change Management - Digital Transformation and Service Enhancement	1,292	1,003	500	289	-	-	-
Equipment Replacement							
Desktop Devices	3,488	2,088	350	350	350	350	350
Furniture and Fittings, Portable and Attractive Items, including Dictation and Transcript Equipment.....	542	170	72	100	72	100	100
Print and Photocopy Services.....	765	363	102	100	102	100	100
Prosecution Services - Video Recording and Conferencing	800	400	100	400	-	-	-
Strategic Asset Portfolio.....	8,715	1,488	1,300	6,927	100	100	100
COMPLETED WORKS							
Accommodation Fit-Out - Ground Floor.....	1,800	1,800	420	-	-	-	-
Total Cost of Asset Investment Program.....	19,946	8,056	3,351	9,966	624	650	650
FUNDED BY							
Capital Appropriation			1,507	511	-	-	-
Holding Account.....			539	539	539	539	539
Internal Funds and Balances.....			(506)	5,552	85	111	111
Major Treasurer's Special Purpose Account(s) Digital Capability Fund.....			1,811	3,364	-	-	-
Total Funding.....			3,351	9,966	624	650	650

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services for the 2026-27 Budget Year is expected to increase by \$10.5 million compared to the 2025-26 Estimated Actual, as the Office continue to address the growth in criminal prosecution service demand, respond to legislative reform and manage complexities associated with delivery of criminal prosecution activities.

Income

2. The increase in total income from Government from the 2025-26 Estimated Actual to the 2026-27 Budget Year is driven by the increase in service appropriations to meet the higher Total Cost of Services, including additional resourcing to manage sustained prosecution demand and to expand early resolution strategies (including in the Children's Court) to deliver more timely outcomes and reduce downstream trial impacts.

Statement of Financial Position

3. Total current assets for the 2025-26 Estimated Actual exceed 2025-26 Budget as cash assets are provisioned for the Office's Asset Investment Program. The total non-current assets for the 2026-27 Budget Year exceed the 2025-26 Estimated Actual, largely attributable to a \$6.8 million increase in intangibles for digital and system enhancements, as the Office progresses the program of works within the Asset Investment Program. There is a corresponding increase of \$6.3 million over this period in the Office's contributed equity which substantially funds the Asset Investment Program.

INCOME STATEMENT ^(a) (Controlled)

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	58,173	67,031	67,233	72,442	76,757	78,250	80,672
Supplies and services	7,857	8,203	7,303	12,216	11,039	9,603	9,005
Accommodation	6,253	6,257	6,257	6,135	6,169	6,191	6,191
Depreciation and amortisation	870	1,242	1,316	1,322	1,324	1,325	1,326
Finance and interest costs	38	32	52	46	48	45	55
Other expenses	4,509	3,478	3,478	3,967	3,990	4,010	4,031
TOTAL COST OF SERVICES	77,700	86,243	85,639	96,128	99,327	99,424	101,280
Income							
Other revenue	128	50	50	50	50	50	50
Total Income	128	50	50	50	50	50	50
NET COST OF SERVICES	77,572	86,193	85,589	96,078	99,277	99,374	101,230
INCOME FROM GOVERNMENT							
Service appropriations	66,627	71,673	71,767	82,717	86,609	89,368	93,344
Resources received free of charge	408	793	793	793	793	793	793
Major Treasurer's Special Purpose Account(s)							
National Redress Scheme	511	527	527	640	665	-	-
Other revenues	11,869	6,889	12,258	6,889	6,889	6,889	6,889
TOTAL INCOME FROM GOVERNMENT	79,415	79,882	85,345	91,039	94,956	97,050	101,026
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,843	(6,311)	(244)	(5,039)	(4,321)	(2,324)	(204)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 370, 411 and 428 respectively.

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	5,413	3,971	9,117	5,277	2,994	869	869
Restricted cash	9,814	1,885	7,499	2,947	2,947	2,947	2,947
Holding Account receivables	558	439	558	558	558	558	558
Receivables	6,113	2,737	6,113	6,113	6,113	6,113	6,113
Other.....	2,216	1,532	2,216	2,216	2,216	2,216	2,216
Total current assets	24,114	10,564	25,503	17,111	14,828	12,703	12,703
NON-CURRENT ASSETS							
Holding Account receivables	8,662	9,557	9,439	10,222	10,808	11,395	11,983
Property, plant and equipment.....	4,388	6,839	5,521	7,568	7,481	7,360	7,398
Receivables	1,583	1,266	1,583	1,583	1,583	1,583	1,583
Intangibles	262	5,033	1,438	8,219	7,884	7,549	7,214
Other.....	15	23	15	15	15	15	15
Total non-current assets	14,910	22,718	17,996	27,607	27,771	27,902	28,193
TOTAL ASSETS	39,024	33,282	43,499	44,718	42,599	40,605	40,896
CURRENT LIABILITIES							
Employee provisions	12,905	11,693	12,905	12,905	12,905	12,905	12,905
Payables.....	1,338	648	1,338	1,338	1,338	1,338	1,338
Borrowings and leases	193	167	259	244	265	230	264
Other.....	552	518	552	552	552	552	552
Total current liabilities	14,988	13,026	15,054	15,039	15,060	15,025	15,059
NON-CURRENT LIABILITIES							
Employee provisions	2,927	3,458	2,927	2,927	2,927	2,927	2,927
Borrowings and leases	378	205	351	301	305	301	395
Total non-current liabilities	3,305	3,663	3,278	3,228	3,232	3,228	3,322
TOTAL LIABILITIES.....	18,293	16,689	18,332	18,267	18,292	18,253	18,381
EQUITY							
Contributed equity	15,788	22,963	20,476	26,799	28,976	29,345	29,707
Accumulated surplus/(deficit).....	4,943	(6,361)	4,699	(340)	(4,661)	(6,985)	(7,189)
Reserves.....	-	(9)	(8)	(8)	(8)	(8)	(3)
Total equity	20,731	16,593	25,167	26,451	24,307	22,352	22,515
TOTAL LIABILITIES AND EQUITY	39,024	33,282	43,499	44,718	42,599	40,605	40,896

(a) Full audited financial statements are published in the Office'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.....	65,462	70,431	70,451	81,395	85,484	88,242	92,217
Capital appropriation	800	1,677	1,750	760	164	369	362
Holding Account drawdowns	539	539	539	539	539	539	539
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	423	5,427	2,938	5,563	2,013	-	-
National Redress Scheme	511	527	527	640	665	-	-
Other.....	8,506	6,889	12,258	6,889	6,889	6,889	6,889
Net cash provided by Government	76,241	85,490	88,463	95,786	95,754	96,039	100,007
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(55,710)	(67,031)	(67,233)	(72,442)	(76,757)	(78,250)	(80,667)
Supplies and services	(7,346)	(6,912)	(6,012)	(10,925)	(9,748)	(8,312)	(7,714)
Accommodation	(6,253)	(6,175)	(6,175)	(6,053)	(6,087)	(5,396)	(5,396)
GST payments	(2,059)	(840)	(840)	(840)	(840)	(840)	(840)
Finance and interest costs.....	(38)	(32)	(52)	(46)	(48)	(45)	(55)
Other payments.....	(4,560)	(4,052)	(4,052)	(4,541)	(4,564)	(5,297)	(5,318)
Receipts (b)							
GST receipts	2,059	834	834	834	834	834	834
Other receipts	115	50	50	50	50	50	50
Net cash from operating activities	(73,792)	(84,158)	(83,480)	(93,963)	(97,160)	(97,256)	(99,106)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,570)	(8,892)	(3,351)	(9,966)	(624)	(650)	(650)
Net cash from investing activities.....	(2,570)	(8,892)	(3,351)	(9,966)	(624)	(650)	(650)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(180)	(170)	(243)	(249)	(253)	(258)	(251)
Other payments.....	(317)	-	-	-	-	-	-
Net cash from financing activities.....	(497)	(170)	(243)	(249)	(253)	(258)	(251)
NET INCREASE/(DECREASE) IN CASH HELD	(618)	(7,730)	1,389	(8,392)	(2,283)	(2,125)	-
Cash assets at the beginning of the reporting period	15,845	13,586	15,227	16,616	8,224	5,941	3,816
Cash assets at the end of the reporting period	15,227	5,856	16,616	8,224	5,941	3,816	3,816

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

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

NET APPROPRIATION DETERMINATION (a)

	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							
Contribution from the Confiscation Proceeds Account	8,506	6,889	12,258	6,889	6,889	6,889	6,889
GST Receipts							
GST Input Credits	2,049	830	830	830	830	830	830
GST Receipts on Sales	10	4	4	4	4	4	4
Other Receipts							
Employee Contributions to Employee Vehicle Scheme	100	50	50	50	50	50	50
Other Receipts	15	-	-	-	-	-	-
TOTAL	10,680	7,773	13,142	7,773	7,773	7,773	7,773

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

Division 30 **Corruption and Crime Commission**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	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 79 Net amount appropriated to deliver services	33,759	33,581	33,630	34,501	35,245	35,952	36,688
Amount Authorised by Other Statutes - Corruption, Crime and Misconduct							
Act 2003	1,138	1,216	1,262	1,297	1,334	1,366	1,398
Total appropriations provided to deliver services.....	34,897	34,797	34,892	35,798	36,579	37,318	38,086
CAPITAL							
Item 154 Capital Appropriation.....	243	251	243	246	246	246	237
TOTAL APPROPRIATIONS	35,140	35,048	35,135	36,044	36,825	37,564	38,323
EXPENSES							
Total Cost of Services	32,218	35,207	35,807	36,833	36,964	37,703	38,471
Net Cost of Services ^(a)	32,111	34,997	35,597	36,623	36,754	37,493	38,261
CASH ASSETS ^(b)	18,604	14,445	18,034	17,448	17,383	17,318	17,253

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 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			
Resourcing for Oversight Function	505	521	-	-	-
RiskCover Fund Insurance Premiums	57	2	-	-	-
Salaries and Allowances Tribunal.....	46	48	53	53	85
State Fleet Updates	(8)	(8)	(7)	(4)	8

Significant Initiatives

1. To support the implementation of amendments to the *Misuse of Drugs Act 2003*, which came into effect in June 2023, \$1 million will be spent over 2025-26 and 2026-27 to ensure the Commission's Oversight function is properly resourced with fulltime equivalents to discharge responsibilities in relation to inspections over Police Border Search Areas.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Building Safe and Inclusive Communities.	The integrity of the Public Sector continuously improves, and the incidence of serious misconduct is reduced.	1. Assessing Allegations and Overseeing WA Government Sector Action into Allegations of Serious Misconduct 2. Investigating Allegations of Serious Misconduct
	The financial incentive for criminal activity is removed and harm to the community is reduced.	3. Investigating Unexplained Wealth Referrals

Service Summary ^(a)

Expense	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. Assessing Allegations and Overseeing WA Government Sector Action into Allegations of Serious Misconduct	8,044	7,965	9,341	9,609	9,643	9,836	10,036
2. Investigating Allegations of Serious Misconduct.....	16,196	16,734	16,210	16,675	16,734	17,068	17,416
3. Investigating Unexplained Wealth Referrals ...	7,978	10,508	10,256	10,549	10,587	10,799	11,019
Total Cost of Services	32,218	35,207	35,807	36,833	36,964	37,703	38,471

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

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: The integrity of the public sector continuously improves, and the incidence of serious misconduct is reduced:					
Percentage of outcome reports received within 12 months of commission referral for action ^(b)	n.a.	80%	80%	80%	
Percentage of Commission recommendations accepted by agencies within six months ^(b)	n.a.	80%	100%	80%	
Number of serious misconduct investigations	40	45	45	45	
Number of reports produced	29	45	45	45	
Outcome: The financial incentive for criminal activity is removed and harm to the community is reduced:					
Number of initial and full unexplained wealth investigations	9	30	30	30	

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

(b) The Commission's OBM framework was amended, effective from the 2025-26 Budget. The 2024-25 Actual is not available for new key effectiveness indicators.

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service	\$'000 8,044	\$'000 7,965	\$'000 9,341	\$'000 9,609	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	8,044	7,965	9,341	9,609	
Employees (Full-Time Equivalents)	29	34	40	40	
Efficiency Indicators					
Average number of days to assess an allegation ^(a)	n.a.	42	60	42	
Average number of days to evaluate an agency outcome report following a Commission referral for action ^(a)	n.a.	60	55	60	
Average number of days to review an agency action in response to a Commission referral for action or a commission recommendation ^(a)	n.a.	270	350	270	2
Average cost of an assessment	\$2,699	\$1,750	\$1,770	\$2,050	1
Average cost of an oversight action ^(a)	n.a.	\$4,425	\$4,930	\$5,070	1

(a) The Commission's OBM framework was amended, effective from the 2025-26 Budget. The 2024-25 Actual for new key efficiency indicators is therefore not available.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to additional FTE funding for the Commission's oversight functions, approved as part of the 2025-26 Mid-year Review.
2. The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to increasing complexity of matters subject to review and increased reporting of matters to Parliament.

2. Investigating Allegations of Serious Misconduct

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	16,196	16,734	16,210	16,675	
Less Income.....	107	210	210	210	
Net Cost of Service.....	16,089	16,524	16,000	16,465	
Employees (Full-Time Equivalents)	77	72	70	70	
Efficiency Indicators					
Percentage of serious misconduct investigations completed within 12 months.....	21%	70%	70%	70%	
Cost per day to deliver serious misconduct investigative services ^(a)	n.a.	\$1,500	\$1,500	\$1,500	

(a) The Commission's OBM framework was amended, effective from the 2025-26 Budget. The 2024-25 Actual for new key efficiency indicator is therefore not available.

3. Investigating Unexplained Wealth Referrals

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	7,978	10,508	10,256	10,549	1
Less Income.....	nil	nil	nil	nil	
Net Cost of Service.....	7,978	10,508	10,256	10,549	
Employees (Full-Time Equivalents)	38	45	45	45	
Efficiency Indicators					
Percentage of full unexplained wealth investigations in which <i>Criminal Property Confiscation Act 2000</i> proceedings have been initiated or a decision to discontinue has been made within 12 months.....	50%	80%	80%	80%	2
Cost per day to deliver unexplained wealth investigative services ^(a)	n.a.	\$1,500	\$1,500	\$1,500	

(a) The Commission's OBM framework was amended, effective from the 2025-26 Budget. The 2024-25 Actual for new key efficiency indicators is therefore not available.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Actual is lower than the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target due to changes to service costing model, leading to a lower attribution of resources and expenditure between services during 2024-25.
2. The 2024-25 Actual is lower than the 2025-26 Estimated Actual and 2026-27 Budget Target due to the increasing complexity of full investigations undertaken during 2024-25.

Asset Investment Program

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

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
COMPLETED WORKS							
Office and Security Equipment - 2025-26 Program	245	245	245	-	-	-	-
Operations Support Equipment - 2025-26 Program	405	405	405	-	-	-	-
Technology and Business Support Systems - 2025-26 Program	450	450	450	-	-	-	-
NEW WORKS							
Office and Security Equipment							
2026-27 Program	180	-	-	180	-	-	-
2027-28 Program	80	-	-	-	80	-	-
2028-29 Program	405	-	-	-	-	405	-
2029-30 Program	270	-	-	-	-	-	270
Operations Support Equipment							
2026-27 Program	495	-	-	495	-	-	-
2027-28 Program	1,095	-	-	-	1,095	-	-
2028-29 Program	550	-	-	-	-	550	-
2029-30 Program	685	-	-	-	-	-	685
Technology and Business Support Systems							
2026-27 Program	825	-	-	825	-	-	-
2027-28 Program	125	-	-	-	125	-	-
2028-29 Program	345	-	-	-	-	345	-
2029-30 Program	345	-	-	-	-	-	345
Total Cost of Asset Investment Program.....	6,500	1,100	1,100	1,500	1,300	1,300	1,300
FUNDED BY							
Holding Account.....			1,100	1,500	1,300	1,300	1,300
Total Funding.....			1,100	1,500	1,300	1,300	1,300

Financial Statements

Income Statement

Expenses

1. The increase in employee benefits expense between the 2025-26 Estimated Actual and 2026-27 Budget Year is due to approval of additional funding for FTEs in relation to the Commission's oversight functions, approved as part of 2025-26 Mid-Year Review.

Statement of Financial Position

2. The increase in cash assets from the 2025-26 Budget compared to 2025-26 Estimated Actual is due to operating surpluses caused by underspend in salary expenses in the 2024-25 financial year that increased the Commission's cash at bank.

Statement of Cashflows

3. The increase in the Holding Account drawdowns and purchase of non-current for the 2026-27 Budget Year compared to the 2025-26 Estimated Actual is due to the reallocation of \$200,000 of Asset Investment Program funding between the relevant financial years.

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).....	21,638	25,320	25,871	26,735	26,854	27,504	28,170
Supplies and services	5,435	4,921	4,921	5,136	5,078	5,164	5,254
Accommodation	2,674	2,589	2,589	2,628	2,667	2,667	2,667
Depreciation and amortisation	1,540	1,427	1,420	1,424	1,435	1,436	1,437
Finance and interest costs.....	41	33	32	24	31	33	44
Other expenses.....	890	917	974	886	899	899	899
TOTAL COST OF SERVICES	32,218	35,207	35,807	36,833	36,964	37,703	38,471
Income							
Other revenue.....	107	210	210	210	210	210	210
Total Income.....	107	210	210	210	210	210	210
NET COST OF SERVICES	32,111	34,997	35,597	36,623	36,754	37,493	38,261
INCOME FROM GOVERNMENT							
Service appropriations.....	34,897	34,797	34,892	35,798	36,579	37,318	38,086
Resources received free of charge	34	175	175	175	175	175	175
Other revenues	-	25	25	129	-	-	-
TOTAL INCOME FROM GOVERNMENT	34,931	34,997	35,092	36,102	36,754	37,493	38,261
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	2,820	-	(505)	(521)	-	-	-

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 144, 155 and 155 respectively.

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	18,604	14,315	18,034	17,448	17,383	17,318	17,253
Holding Account receivables	1,300	1,300	1,500	1,300	1,300	1,300	1,300
Receivables	252	605	252	252	252	252	252
Other.....	1,196	1,658	1,188	1,170	1,152	1,121	1,055
Total current assets	21,352	17,878	20,974	20,170	20,087	19,991	19,860
NON-CURRENT ASSETS							
Holding Account receivables	17,200	17,327	17,320	17,444	17,579	17,715	17,852
Property, plant and equipment.....	3,062	2,880	2,802	3,431	3,482	3,559	3,599
Receivables	915	738	980	1,045	1,110	1,175	1,240
Intangibles	591	683	531	571	461	461	461
Restricted cash ^(b)	-	130	-	-	-	-	-
Total non-current assets	21,768	21,758	21,633	22,491	22,632	22,910	23,152
TOTAL ASSETS	43,120	39,636	42,607	42,661	42,719	42,901	43,012
CURRENT LIABILITIES							
Employee provisions	4,278	4,264	4,278	4,278	4,278	4,278	4,278
Payables	756	351	756	756	756	756	756
Borrowings and leases	252	245	273	266	274	273	102
Other.....	195	49	195	195	195	195	195
Total current liabilities	5,481	4,909	5,502	5,495	5,503	5,502	5,331
NON-CURRENT LIABILITIES							
Employee provisions	897	859	897	897	897	897	897
Borrowings and leases	444	139	172	508	312	249	294
Total non-current liabilities	1,341	998	1,069	1,405	1,209	1,146	1,191
TOTAL LIABILITIES.....	6,822	5,907	6,571	6,900	6,712	6,648	6,522
EQUITY							
Contributed equity	15,098	15,349	15,341	15,587	15,833	16,079	16,316
Accumulated surplus/(deficit).....	21,200	18,380	20,695	20,174	20,174	20,174	20,174
Total equity	36,298	33,729	36,036	35,761	36,007	36,253	36,490
TOTAL LIABILITIES AND EQUITY	43,120	39,636	42,607	42,661	42,719	42,901	43,012

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

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	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.....	33,295	33,370	33,472	34,374	35,144	35,882	36,649
Capital appropriation	243	251	243	246	246	246	237
Holding Account drawdowns	730	1,300	1,100	1,500	1,300	1,300	1,300
Other.....	270	25	25	129	-	-	-
Net cash provided by Government	34,538	34,946	34,840	36,249	36,690	37,428	38,186
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(21,591)	(25,260)	(25,811)	(26,675)	(26,794)	(27,444)	(28,110)
Supplies and services	(4,426)	(4,951)	(4,951)	(5,165)	(5,107)	(5,193)	(5,283)
Accommodation	(2,660)	(2,589)	(2,589)	(2,628)	(2,667)	(2,667)	(2,667)
GST payments	(921)	(922)	(922)	(935)	(948)	(957)	(966)
Finance and interest costs.....	(41)	(33)	(32)	(24)	(31)	(33)	(44)
Other payments.....	(869)	(767)	(889)	(801)	(814)	(814)	(814)
Receipts							
GST receipts.....	1,042	926	926	947	960	969	978
Other receipts	81	210	210	210	210	210	210
Net cash from operating activities	(29,385)	(33,386)	(34,058)	(35,071)	(35,191)	(35,929)	(36,696)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(584)	(1,300)	(1,100)	(1,500)	(1,300)	(1,300)	(1,300)
Net cash from investing activities.....	(584)	(1,300)	(1,100)	(1,500)	(1,300)	(1,300)	(1,300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(239)	(260)	(252)	(264)	(264)	(264)	(255)
Other payments.....	(171)	-	-	-	-	-	-
Net cash from financing activities.....	(410)	(260)	(252)	(264)	(264)	(264)	(255)
NET INCREASE/(DECREASE) IN CASH HELD	4,159	-	(570)	(586)	(65)	(65)	(65)
Cash assets at the beginning of the reporting period	14,445	14,445	18,604	18,034	17,448	17,383	17,318
Cash assets at the end of the reporting period	18,604	14,445	18,034	17,448	17,383	17,318	17,253

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

Division 31 **Chemistry Centre (WA)**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	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 80 Net amount appropriated to deliver services	9,219	11,738	11,977	12,336	12,265	12,772	13,402
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	269	278	278	284	292	292	299
Total appropriations provided to deliver services.....	9,488	12,016	12,255	12,620	12,557	13,064	13,701
CAPITAL							
Item 155 Capital Appropriation.....	3,495	7,217	7,217	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS	12,983	19,233	19,472	15,120	15,057	15,564	16,201
EXPENSES							
Total Cost of Services	38,253	40,634	43,075	45,868	45,915	44,377	45,401
Net Cost of Services ^(a)	28,756	33,277	31,753	34,107	33,831	32,003	32,720
CASH ASSETS ^(b)	12,050	9,136	9,654	9,553	12,068	14,731	17,802

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Centre's Income Statement since presentation of the 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			
New Initiative					
Delithiated Beta Spodumene Testing	188	2,790	2,602	-	-
Other					
2026-27 Streamlined Budget Process Incentive Funding.....	-	297	-	-	-
Operational Expenditure	2,731	3,805	3,547	3,868	4,409
RiskCover Fund Insurance Premiums.....	51	134	-	-	-

Significant Initiatives

1. The Centre continues to expand services aligned with the State's critical minerals and advanced manufacturing priorities, including recovered materials analysis, PFAS testing and groundwater safety. Ongoing verification and monitoring of environmental impact of reclaimed materials from critical minerals processing, such as Delithiated Beta Spodumene (DBS), supports circular economy outcomes and environmental assurance. Additional spending by the Centre is accelerating the accreditation of these materials for use in Western Australia on behalf of Water and Environmental Regulation, Health, Transport and Major Infrastructure, and the Minerals Research Institute of Western Australia.
2. The Centre purchased a new site within the Technology Park precinct in Bentley to establish an additional laboratory. This is a major strategic investment in the Centre's capability, resilience and supports its ability to meet increasing demand for its services.
3. The Centre continues to progress its digital transformation program to strengthen and diversify its capability in its key functional areas of forensic and commercial services, research, and emergency response. The Centre is funding the expansion of its laboratory information management system, continued automation and efficiencies of laboratory processes and commencing a cloud transition project.

Statement of Corporate Intent

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Quality research and innovation.	1. Research and Innovation
Building Safe and Inclusive Communities.	Quality scientific advice.	2. Commercial and Scientific Information and Advice
	Quality emergency response.	3. Emergency Response Management

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. Research and Innovation.....	3,369	5,599	6,579	7,573	7,177	4,744	4,853
2. Commercial and Scientific Information and Advice.....	33,224	33,254	34,783	36,520	36,919	37,768	38,637
3. Emergency Response Management.....	1,660	1,781	1,713	1,775	1,819	1,865	1,911
Total Cost of Services	38,253	40,634	43,075	45,868	45,915	44,377	45,401

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Quality Research and Innovation:					
Contribution to scientific forums	82	70	70	80	
Outcome: Quality Scientific Advice:					
Proficiency rating for the accredited services	98%	95%	97%	95%	
Outcome: Quality Emergency Response:					
Average mobilisation time for emergency response incidents	17 minutes	20 minutes	17 minutes	20 minutes	
Availability of emergency response workforce to meet agreed inter-agency requirements	100%	100%	100%	100%	

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

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service	\$'000 3,369	\$'000 5,599	\$'000 6,579	\$'000 7,573	1
Less Income	1,379	1,098	1,693	1,368	
Net Cost of Service	1,990	4,501	4,886	6,205	
Employees (Full-Time Equivalents)	10	10	17	21	2
Efficiency Indicators					
Publications per research and innovation full-time equivalent	3.4	3.2	3.2	3.2	

Explanation of Significant Movements

(Notes)

- The increase from the 2024-25 Actual to the 2025-26 Estimated Actual and the further increase to the 2026-27 Budget Target is largely due to spending related to the Centre's forensic proteomics research project, which is expected to be completed in 2026-27, and the DBS testing initiative.
- Historically, including in the 2024-25 Actual and the 2025-26 Budget, corporate services FTEs were excluded from service-level totals, although their costs were included in the Total Cost of Service. From the 2025-26 Estimated Actual onwards, these FTEs are included and apportioned across the Centre's three services in line with corporate services cost allocations. This results in an increase of 4 reported FTEs between the 2025-26 Budget and the 2025-26 Estimated Actual, (as the 2024-25 Actual and 2025-26 Budget have not been adjusted).

2. Commercial and Scientific Information and Advice

Development and delivery of quality scientific information and advice to government, industry, and the community.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	33,224	33,254	34,783	36,520	
Less Income.....	8,118	6,259	9,629	10,393	
Net Cost of Service.....	25,106	26,995	25,154	26,127	
Employees (Full-Time Equivalents)	116	118	142	144	1
Efficiency Indicators					
Average cost of providing commercial scientific information and advice per applicable full-time equivalent.....	\$286,000	\$281,000	\$245,000	\$254,000	

Explanation of Significant Movements

(Notes)

- Historically, including in the 2024-25 Actual and the 2025-26 Budget, corporate services FTEs were excluded from service-level totals, although their costs were included in the Total Cost of Service. From the 2025-26 Estimated Actual onwards, these FTEs are included and apportioned across the Centre's three services in line with corporate services cost allocations. This results in an increase of 18 reported FTEs between the 2025-26 Budget and the 2025-26 Estimated Actual, (as the 2024-25 Actual and 2025-26 Budget have not been adjusted).

3. Emergency Response Management

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,660	1,781	1,713	1,775	
Less Income.....	nil	nil	nil	nil	
Net Cost of Service.....	1,660	1,781	1,713	1,775	
Employees (Full-Time Equivalents)	5	5	6	6	1
Efficiency Indicators					
Average cost to maintain an emergency response capability per Western Australian.....	\$0.55	\$0.58	\$0.56	\$0.57	

Explanation of Significant Movements

(Notes)

- Historically, including in the 2024-25 Actual and the 2025-26 Budget, corporate services FTEs were excluded from service-level totals, although their costs were included in the Total Cost of Service. From the 2025-26 Estimated Actual onwards, these FTEs are included and apportioned across the Centre's three services in line with corporate services cost allocations. This results in an increase of 1 reported FTE between the 2025-26 Budget and the 2025-26 Estimated Actual, (as the 2024-25 Actual and 2025-26 Budget have not been adjusted).

Asset Investment Program

1. In 2026-27, the Centre's Asset Investment Program totals \$4.7 million. This is comprised of \$2.2 million for the purchase and fit out of an additional laboratory facility at Bentley Technology Park and \$2.5 million for the ongoing replacement of key scientific equipment to ensure that the Centre continues to provide high-quality specialised services to government and non-government clients.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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							
Additional Laboratory Facility at Bentley Technology Park - Purchase and Fit-Out	8,171	6,012	5,967	2,159	-	-	-
COMPLETED WORKS							
Capital Equipment Replacement							
2024-25 Program	3,450	3,450	1,549	-	-	-	-
2025-26 Program	2,500	2,500	2,500	-	-	-	-
NEW WORKS							
Capital Equipment Replacement							
2026-27 Program	2,500	-	-	2,500	-	-	-
2027-28 Program	2,500	-	-	-	2,500	-	-
2028-29 Program	2,500	-	-	-	-	2,500	-
2029-30 Program	2,500	-	-	-	-	-	2,500
Total Cost of Asset Investment Program.....	24,121	11,962	10,016	4,659	2,500	2,500	2,500
FUNDED BY							
Capital Appropriation			7,217	2,500	2,500	2,500	2,500
Internal Funds and Balances.....			2,799	2,159	-	-	-
Total Funding			10,016	4,659	2,500	2,500	2,500

Financial Statements

Income Statement

Expenses

1. Total Cost of Services increases by 12.6% from the 2024-25 Actual to the 2025-26 Estimated Actual, mainly reflecting spending associated with the additional laboratory facility and the DBS testing initiative.

Income

2. Sale of goods and services income increases by 20.6% from the 2024-25 Actual to the 2025-26 Estimated Actual, largely driven by increased demand for pharmaceutical testing, and to a lesser extent, demand from the mining sector. Income increases moderate to 4% from the 2025-26 Estimated Actual to the 2026-27 Budget Target and 2.5% per annum in the outyears.
3. The increase in income from Government of \$3.1 million from the 2025-26 Estimated Actual to the 2026-27 Budget Target mainly reflects \$2.8 million provided for the DBS testing initiative.

Statement of Financial Position

4. Total assets are forecast to increase by 18.7% from the 2024-25 Actual to the 2025-26 Estimated Actual and by a further 7% from the 2025-26 Estimated Actual to the 2026-27 Budget Target. This reflects the purchase and fit-out of the additional laboratory facility at the Bentley Technology Park.

Statement of Cashflows

5. Cash assets at the end of the reporting period decreases \$2.4 million from the 2024-25 Actual to the 2025-26 Estimated Actual. This decrease largely reflects expenditure on additional laboratory costs, funded from cash. Cash balance shows strong growth across the outyears, driven by a modest uplift in profitability (operating surpluses) and, more significantly, by cash surpluses, which are not affected by depreciation and amortisation expenses.

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)	20,444	20,797	22,019	24,044	24,421	24,423	25,090
Supplies and services	4,072	4,007	4,839	6,321	6,783	5,182	5,342
Accommodation	6,318	6,074	5,991	6,006	6,028	6,050	6,072
Depreciation and amortisation	2,524	3,141	2,702	2,840	2,996	3,004	2,791
Finance and interest costs	14	5	23	22	21	20	17
Other expenses	4,881	6,610	7,501	6,635	5,666	5,698	6,089
TOTAL COST OF SERVICES	38,253	40,634	43,075	45,868	45,915	44,377	45,401
Income							
Sale of goods and services	9,338	7,296	11,261	11,709	12,002	12,302	12,609
Other revenue	159	61	61	52	82	72	72
Total Income	9,497	7,357	11,322	11,761	12,084	12,374	12,681
NET COST OF SERVICES	28,756	33,277	31,753	34,107	33,831	32,003	32,720
INCOME FROM GOVERNMENT							
Service appropriations	9,488	12,016	12,255	12,620	12,557	13,064	13,701
Resources received free of charge	49	10	10	12	14	14	14
Other revenues	19,011	18,146	17,880	20,989	21,459	19,401	19,897
TOTAL INCOME FROM GOVERNMENT	28,548	30,172	30,145	33,621	34,030	32,479	33,612
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(208)	(3,105)	(1,608)	(486)	199	476	892

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 154, 164 and 171 respectively.

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	7,910	8,870	8,682	8,935	11,450	14,113	16,555
Restricted cash	4,140	266	972	618	618	618	1,247
Receivables	3,204	1,405	3,354	3,794	3,971	4,264	4,593
Other.....	2,021	1,437	2,041	1,932	2,128	2,207	2,354
Total current assets	17,275	11,978	15,049	15,279	18,167	21,202	24,749
NON-CURRENT ASSETS							
Property, plant and equipment.....	6,843	12,177	14,727	17,133	16,980	16,486	16,205
Intangibles	1,453	1,088	883	333	93	83	73
Other.....	3,494	3,726	3,836	4,178	4,518	4,798	5,154
Total non-current assets	11,790	16,991	19,446	21,644	21,591	21,367	21,432
TOTAL ASSETS	29,065	28,969	34,495	36,923	39,758	42,569	46,181
CURRENT LIABILITIES							
Employee provisions	4,627	4,159	4,627	4,553	4,693	4,609	4,749
Payables	638	262	638	666	698	672	682
Borrowings and leases	50	56	52	57	61	63	61
Other.....	940	708	810	901	815	759	831
Total current liabilities	6,255	5,185	6,127	6,177	6,267	6,103	6,323
NON-CURRENT LIABILITIES							
Employee provisions	1,616	1,349	1,616	1,673	1,730	1,787	1,844
Borrowings and leases	371	48	320	299	288	230	173
Total non-current liabilities	1,987	1,397	1,936	1,972	2,018	2,017	2,017
TOTAL LIABILITIES.....	8,242	6,582	8,063	8,149	8,285	8,120	8,340
EQUITY							
Contributed equity	29,701	36,918	36,918	39,418	41,918	44,418	46,918
Accumulated surplus/(deficit).....	(8,878)	(14,531)	(10,486)	(10,644)	(10,445)	(9,969)	(9,077)
Total equity	20,823	22,387	26,432	28,774	31,473	34,449	37,841
TOTAL LIABILITIES AND EQUITY	29,065	28,969	34,495	36,923	39,758	42,569	46,181

(a) Full audited financial statements are published in the Centre'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.....	9,488	12,016	12,255	12,620	12,557	13,064	13,701
Capital appropriation	3,495	7,217	7,217	2,500	2,500	2,500	2,500
Other.....	18,265	18,135	17,869	21,247	21,727	19,259	19,755
Net cash provided by Government	31,248	37,368	37,341	36,367	36,784	34,823	35,956
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(19,783)	(20,597)	(21,853)	(24,248)	(24,127)	(24,210)	(24,893)
Supplies and services	(4,126)	(4,142)	(4,974)	(6,369)	(6,773)	(5,257)	(5,301)
Accommodation	(6,573)	(6,276)	(6,218)	(6,232)	(6,308)	(6,345)	(6,369)
GST payments	(2,885)	(2,550)	(2,903)	(3,042)	(3,058)	(3,125)	(3,244)
Finance and interest costs.....	(14)	(5)	(23)	(22)	(21)	(20)	(29)
Other payments.....	(4,961)	(6,866)	(7,774)	(6,643)	(5,876)	(5,776)	(5,858)
Receipts							
Sale of goods and services.....	8,749	7,196	11,161	11,743	11,391	11,991	12,198
GST receipts	2,701	2,550	2,903	3,045	3,058	3,125	3,196
Other receipts	12	11	11	12	-	13	13
Net cash from operating activities	(26,880)	(30,679)	(29,670)	(31,756)	(31,714)	(29,604)	(30,287)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,564)	(7,217)	(10,016)	(4,659)	(2,500)	(2,500)	(2,500)
Net cash from investing activities.....	(2,564)	(7,217)	(10,016)	(4,659)	(2,500)	(2,500)	(2,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(33)	(41)	(51)	(53)	(55)	(56)	(98)
Net cash from financing activities.....	(33)	(41)	(51)	(53)	(55)	(56)	(98)
NET INCREASE/(DECREASE) IN CASH HELD	1,771	(569)	(2,396)	(101)	2,515	2,663	3,071
Cash assets at the beginning of the reporting period	10,279	9,705	12,050	9,654	9,553	12,068	14,731
Cash assets at the end of the reporting period	12,050	9,136	9,654	9,553	12,068	14,731	17,802

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

Division 32 Office of the Inspector of Custodial Services

Part 7 Community Safety

Appropriations, Expenses and Cash Assets

	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 81 Net amount appropriated to deliver services	3,670	3,837	3,841	3,909	3,877	3,948	4,026
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	257	272	272	277	284	284	291
Total appropriations provided to deliver services.....	3,927	4,109	4,113	4,186	4,161	4,232	4,317
TOTAL APPROPRIATIONS	3,927	4,109	4,113	4,186	4,161	4,232	4,317
EXPENSES							
Total Cost of Services	4,193	4,196	4,202	4,276	4,250	4,320	4,405
Net Cost of Services ^(a)	4,146	4,191	4,197	4,271	4,245	4,315	4,400
CASH ASSETS ^(b)	585	603	594	601	608	615	622

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 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			
2026-27 Streamlined Budget Process Incentive Funding.....	-	96	-	-	-
RiskCover Fund Insurance Premiums	4	11	-	-	-

Significant Initiatives

1. Australia signed the Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment in 2009 and ratified the agreement in 2017. The Office has been nominated as one of the two National Preventive Mechanisms for Western Australia, which will extend the Office's jurisdiction and workload to include police lockups.
2. The Office will continue to monitor progress and conditions in youth detention and across the adult custodial estate in 2026-27, including ongoing monitoring and follow-up inspections.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Building Safe and Inclusive Communities.	The Parliament, Minister and other stakeholders are informed on the performance of custodial services.	1. Inspection and Review of Custodial Services

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. Inspection and Review of Custodial Services	4,193	4,196	4,202	4,276	4,250	4,320	4,405
Total Cost of Services	4,193	4,196	4,202	4,276	4,250	4,320	4,405

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: The Parliament, Minister and other stakeholders are informed on the performance of custodial services:					
Number of recommendations made	115	100	89	100	1
Percentage of recommendations accepted.....	86%	80%	88%	80%	

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

Explanation of Significant Movements

(Notes)

- The 2025-26 Estimated Actual is lower than both the 2024-25 Actual and 2026-27 Budget Target, primarily due to several inspections or reviews published in 2025-26 containing fewer recommendations than anticipated. This is influenced by a range of factors within the prisons and detention centres at the time of inspection or review, including the breadth and depth of issues identified.

Services and Key Efficiency Indicators

1. Inspection and Review of Custodial Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 4,193	\$'000 4,196	\$'000 4,202	\$'000 4,276	
Less Income	47	5	5	5	
Net Cost of Service	4,146	4,191	4,197	4,271	
Employees (Full-Time Equivalents)	19	19	19	19	
Efficiency Indicators					
Average cost per report.....	\$268,039	\$295,000	\$245,959	\$295,000	1
Average cost per independent visitors' scheme report.....	\$6,468	\$8,000	\$6,572	\$8,000	1
Average cost per liaison visit.....	\$8,333	\$10,000	\$9,147	\$10,000	

Explanation of Significant Movements

(Notes)

- The 2025-26 Estimated Actual is lower than both the 2025-26 Budget and 2026-27 Budget Target primarily due to a higher-than-anticipated number of reports being completed.

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	3,221	2,860	2,860	2,924	2,994	3,054	3,127
Supplies and services	306	635	635	640	556	568	580
Accommodation	331	337	337	337	337	337	337
Depreciation and amortisation	7	7	9	9	9	9	9
Finance and interest costs.....	3	3	3	3	2	1	1
Other expenses.....	325	354	358	363	352	351	351
TOTAL COST OF SERVICES	4,193	4,196	4,202	4,276	4,250	4,320	4,405
Income							
Other revenue.....	47	5	5	5	5	5	5
Total Income.....	47	5	5	5	5	5	5
NET COST OF SERVICES	4,146	4,191	4,197	4,271	4,245	4,315	4,400
INCOME FROM GOVERNMENT							
Service appropriations.....	3,927	4,109	4,113	4,186	4,161	4,232	4,317
Resources received free of charge	13	88	88	88	88	88	88
TOTAL INCOME FROM GOVERNMENT	3,940	4,197	4,201	4,274	4,249	4,320	4,405
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(206)	6	4	3	4	5	5

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 19, 19 and 19 respectively.

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	585	547	594	601	608	615	622
Restricted cash ^(b)	-	56	-	-	-	-	-
Receivables	107	226	108	108	108	108	108
Other	4	3	4	4	4	4	4
Total current assets	696	832	706	713	720	727	734
NON-CURRENT ASSETS							
Holding Account receivables	913	914	913	913	913	913	913
Property, plant and equipment	22	29	37	28	19	10	29
Receivables	56	-	56	56	56	56	56
Total non-current assets	991	943	1,006	997	988	979	998
TOTAL ASSETS	1,687	1,775	1,712	1,710	1,708	1,706	1,732
CURRENT LIABILITIES							
Employee provisions	910	707	910	910	910	910	910
Payables	59	141	65	77	80	83	86
Borrowings and leases	4	9	11	11	11	11	7
Other	63	68	60	51	51	51	51
Total current liabilities	1,036	925	1,046	1,049	1,052	1,055	1,054
NON-CURRENT LIABILITIES							
Employee provisions	134	111	135	135	135	135	135
Borrowings and leases	19	23	29	21	12	2	24
Total non-current liabilities	153	134	164	156	147	137	159
TOTAL LIABILITIES	1,189	1,059	1,210	1,205	1,199	1,192	1,213
EQUITY							
Contributed equity	964	964	964	964	964	964	964
Accumulated surplus/(deficit)	(466)	(248)	(462)	(459)	(455)	(450)	(445)
Total equity	498	716	502	505	509	514	519
TOTAL LIABILITIES AND EQUITY	1,687	1,775	1,712	1,710	1,708	1,706	1,732

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

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	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.....	3,927	4,109	4,113	4,186	4,161	4,232	4,317
Net cash provided by Government	3,927	4,109	4,113	4,186	4,161	4,232	4,317
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(3,126)	(2,860)	(2,860)	(2,924)	(2,994)	(3,054)	(3,127)
Supplies and services	(222)	(543)	(543)	(548)	(464)	(476)	(488)
Accommodation	(331)	(337)	(337)	(337)	(337)	(337)	(337)
GST payments	(108)	(42)	(42)	(42)	(42)	(42)	(42)
Finance and interest costs.....	(3)	(3)	(3)	(3)	(2)	(1)	(1)
Other payments.....	(350)	(355)	(359)	(364)	(353)	(352)	(352)
Receipts (b)							
GST receipts	107	42	42	42	42	42	42
Other receipts	170	5	5	5	5	5	5
Net cash from operating activities	(3,863)	(4,093)	(4,097)	(4,171)	(4,145)	(4,215)	(4,300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(6)	(6)	(7)	(8)	(9)	(10)	(10)
Net cash from financing activities.....	(6)	(6)	(7)	(8)	(9)	(10)	(10)
NET INCREASE/(DECREASE) IN CASH HELD	58	10	9	7	7	7	7
Cash assets at the beginning of the reporting period	527	593	585	594	601	608	615
Cash assets at the end of the reporting period	585	603	594	601	608	615	622

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

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

NET APPROPRIATION DETERMINATION (a)

	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			
GST Receipts							
GST Receipts.....	107	42	42	42	42	42	42
Other Receipts							
Other Receipts.....	170	5	5	5	5	5	5
TOTAL	277	47	47	47	47	47	47

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

Division 33 **Parliamentary Inspector of the Corruption and Crime Commission**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
DELIVERY OF SERVICES							
Item 82 Net amount appropriated to deliver services	460	451	456	460	467	485	489
Amount Authorised by Other Statutes - Corruption, Crime and Misconduct Act 2003	368	387	387	397	407	417	432
Total appropriations provided to deliver services.....	828	838	843	857	874	902	921
TOTAL APPROPRIATIONS	828	838	843	857	874	902	921
EXPENSES							
Total Cost of Services	793	980	985	999	1,016	1,044	1,063
Net Cost of Services ^(a)	793	980	985	999	1,016	1,044	1,063
CASH ASSETS ^(b)	1,063	872	1,063	1,063	1,063	1,063	1,063

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
RiskCover Fund Insurance Premiums	5	7	-	-	-

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	An informed Parliament on the integrity of the Corruption and Crime Commission.	1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations

Service Summary

Expense	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. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations	793	980	985	999	1,016	1,044	1,063
Total Cost of Services	793	980	985	999	1,016	1,044	1,063

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: An informed Parliament on the integrity of the Corruption and Crime Commission:					
Number of reports completed and tabled in Parliament within target timeframes ^(b)	1	1	1	1	

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

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

Services and Key Efficiency Indicators

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	793	980	985	999	1
Less Income.....	nil	nil	nil	nil	
Net Cost of Service.....	793	980	985	999	
Employees (Full-Time Equivalents)	2	2	2	2	
Efficiency Indicators					
Average cost per investigation/case.....	\$4,624	\$5,782	\$5,722	\$5,613	1
Cost of audit function as a percentage of total cost of operations.....	40%	41%	39%	41%	

Explanation of Significant Movements

(Notes)

- The 2024-25 Actual is lower than the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target reflecting lower than expected expenditure in 2024-25 due to a salary underspend. In 2024-25, 103 investigations/cases were closed. In 2025-26, 105 investigations/cases are expected to be closed. The number of investigations/cases closed will vary each year due to the size and complexity of each investigation.

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	483	634	634	657	679	706	724
Supplies and services	143	212	212	200	200	200	201
Accommodation	89	93	93	93	93	93	93
Depreciation and amortisation	30	-	-	-	-	-	-
Other expenses.....	48	41	46	49	44	45	45
TOTAL COST OF SERVICES	793	980	985	999	1,016	1,044	1,063
INCOME FROM GOVERNMENT							
Service appropriations.....	828	838	843	857	874	902	921
Resources received free of charge	139	142	142	142	142	142	142
TOTAL INCOME FROM GOVERNMENT	967	980	985	999	1,016	1,044	1,063
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	174	-	-	-	-	-	-

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 2, 2 and 2 respectively.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	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
CURRENT ASSETS							
Cash assets	1,063	872	1,063	1,063	1,063	1,063	1,063
Receivables	2	2	2	2	2	2	2
Total current assets	1,065	874	1,065	1,065	1,065	1,065	1,065
NON-CURRENT ASSETS							
Holding Account receivables	417	417	417	417	417	417	417
Property, plant and equipment.....	5	6	5	5	5	5	5
Receivables	15	12	15	15	15	15	15
Total non-current assets	437	435	437	437	437	437	437
TOTAL ASSETS	1,502	1,309	1,502	1,502	1,502	1,502	1,502
CURRENT LIABILITIES							
Employee provisions	168	146	168	168	168	168	168
Payables.....	21	10	21	21	21	21	21
Total current liabilities	189	156	189	189	189	189	189
NON-CURRENT LIABILITIES							
Employee provisions	-	14	-	-	-	-	-
Total non-current liabilities	-	14	-	-	-	-	-
TOTAL LIABILITIES	189	170	189	189	189	189	189
EQUITY							
Contributed equity	160	160	160	160	160	160	160
Accumulated surplus/(deficit).....	1,153	979	1,153	1,153	1,153	1,153	1,153
Total equity	1,313	1,139	1,313	1,313	1,313	1,313	1,313
TOTAL LIABILITIES AND EQUITY	1,502	1,309	1,502	1,502	1,502	1,502	1,502

(a) Full audited financial statements are published in the Office'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.....	798	838	843	857	874	902	921
Net cash provided by Government	798	838	843	857	874	902	921
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(476)	(634)	(634)	(657)	(679)	(706)	(724)
Supplies and services	(7)	(71)	(71)	(59)	(59)	(59)	(60)
Accommodation	(89)	(93)	(93)	(93)	(93)	(93)	(93)
GST payments	(8)	(16)	(16)	(16)	(16)	(16)	(16)
Other payments.....	(33)	(40)	(45)	(48)	(43)	(44)	(44)
Receipts (b)							
GST receipts	8	16	16	16	16	16	16
Net cash from operating activities	(605)	(838)	(843)	(857)	(874)	(902)	(921)
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments.....	(2)	-	-	-	-	-	-
Net cash from financing activities.....	(2)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	191	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	872	872	1,063	1,063	1,063	1,063	1,063
Cash assets at the end of the reporting period	1,063	872	1,063	1,063	1,063	1,063	1,063

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

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

NET APPROPRIATION DETERMINATION (a)

	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			
GST Receipts							
GST Input Credits	8	16	16	16	16	16	16
TOTAL	8	16	16	16	16	16	16

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

