



WA State Budget

Delivering for WA

2026–27

Budget Paper No. 2
Budget Statements Volume 1

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Budget Paper No. 1 – Treasurer’s Speech

Budget Paper No. 2 – Budget Statements (Volumes 1–2)

Budget Paper No. 3 – Economic and Fiscal Outlook

Budget Overview

Reader’s Guide to the 2026-27 Budget Statements (available in digital format from www.ourstatebudget.wa.gov.au)



2026-27 B U D G E T

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

Budget Paper No. 2
Volume 1

**PRESENTED TO THE LEGISLATIVE ASSEMBLY
ON 7 MAY 2026**

2026-27 Budget Statements

(Budget Paper No. 2 Volume 1)

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Acknowledgement of Country

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

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2026-27 BUDGET

BUDGET STATEMENTS

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CHAPTER 1

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

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

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	\$'000	\$'000	\$'000	\$'000	\$'000
6,207	6,424	6,435	6,613	6,555	6,735	6,994
19	20	18	18	19	17	16
15,347	15,895	16,135	15,298	15,588	15,890	16,763
21,573	22,339	22,588	21,929	22,162	22,642	23,773
6,155	6,425	6,435	6,601	6,519	6,635	6,668
26	29	31	32	32	35	30
25,302	25,395	25,084	25,016	25,637	26,276	26,806
31,483	31,849	31,550	31,649	32,188	32,946	33,504
24,611	24,732	25,275	28,083	26,082	26,633	27,163
2,120	2,721	1,521	3,418	1,517	1,518	1,518
26,731	27,453	26,796	31,501	27,599	28,151	28,681
12,500	12,885	13,293	13,825	13,273	13,606	13,954
17	18	21	22	24	25	21
760	785	785	803	821	841	862
13,277	13,688	14,099	14,650	14,118	14,472	14,837
93,064	95,329	95,033	99,729	96,067	98,211	100,795
214,397	224,473	260,518	280,881	273,683	269,997	269,063
388,560	192,612	312,435	191,568	152,819	181,977	131,759
3,110	1,465	12,390	5,616	5,505	5,656	5,189
3,099	3,238	3,238	3,311	3,325	3,399	3,484
609,166	421,788	588,581	481,376	435,332	461,029	409,495
30,136	36,671	33,904	39,569	40,978	42,155	43,176
23	19,224	10,144	9,118	32	34	33
532	548	548	562	576	590	605
30,691	56,443	44,596	49,249	41,586	42,779	43,814
2,363	2,440	2,416	2,741	1,716	1,727	1,738
38	38	38	46	38	35	35
5,084	5,109	5,237	5,443	5,716	5,452	5,588
667	687	687	704	724	742	761
8,152	8,274	8,378	8,934	8,194	7,956	8,122
50,177	8,583	13,910	15,191	18,157	52,924	15,415
416	16	19	18	21	22	21
11,000	-	-	800	1,600	11,000	-
116	116	116	116	116	116	116
593	582	582	596	610	625	640
62,302	9,297	14,627	16,721	20,504	64,687	16,192
1,119	1,144	1,149	1,174	1,166	1,189	1,212
3	4	4	3	3	3	4
1,122	1,148	1,153	1,177	1,169	1,192	1,216

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 2 - GOVERNMENT ADMINISTRATION - continued			
8		11	Commissioner for Children and Young People - Net amount appropriated to deliver services..... - Salaries and Allowances Act 1975..... Total
9		12 111	Office of the Information Commissioner - Net amount appropriated to deliver services..... - Capital Appropriation..... - Salaries and Allowances Act 1975..... Total
10		13 112	Registrar, Western Australian Industrial Relations Commission - Net amount appropriated to deliver services..... - Capital Appropriation..... - Salaries and Allowances Act 1975..... Total
TOTAL - PART 2			
PART 3 - FINANCIAL ADMINISTRATION			
11		14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Treasury and Finance - Net amount appropriated to deliver services..... - Bunbury Water Corporation..... - Busselton Water Corporation..... - Electricity Generation and Retail Corporation (Synergy) - Gold Corporation..... - Pilbara Ports Authority..... - Public Transport Authority of Western Australia - Regional Power Corporation (Horizon Power) - Water Corporation..... - Western Australian Land Authority (DevelopmentWA) - Western Australian Land Authority (DevelopmentWA) - Provision for Lease Incentives (Strategic Industrial Areas) - Kimberley Ports Authority..... - Mid West Ports Authority..... - Southern Ports Authority - Department of Creative Industries, Tourism and Sport..... - Department of Energy and Economic Diversification..... - Department of Housing and Works..... - Department of Planning, Lands and Heritage - Department of the Premier and Cabinet - Department of Transport and Major Infrastructure - Gaming and Wagering Commission - Goods and Services Tax (GST) Administration Costs..... - National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account..... - Noongar Land Fund - Provision for Foster and Grand Carer Gold Card - Provision for Government Wages Policy - Outcomes yet to be Finalised..... - Provision for Government Wages Policy - Newly Expiring Industrial Agreements..... - Provision for Shared Equity Home Ownership Subsidy Scheme - Provision for Thriving Kids..... - Provision for Voluntary Targeted Separation Scheme..... - Provision for Racing and Wagering Western Australia - Royalties for Regions - State Property - Emergency Services Levy..... - WA Health - Western Australian Land Authority (DevelopmentWA) - Provision for Housing - All Other Grants, Subsidies and Transfer Payments Comprising: - Acts of Grace / Ex Gratia Payments - Administration Costs - National Tax Equivalent Regime Scheme - Building Bonus Homebuyers Grant..... - Energy Concession Extension Scheme - Electricity Credits (State and Commonwealth)

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
2,906	3,053	3,045	3,100	3,078	3,147	3,207
392	404	404	414	424	435	450
3,298	3,457	3,449	3,514	3,502	3,582	3,657
3,025	5,321	5,332	5,666	5,746	5,955	6,075
-	100	110	11	10	11	11
319	1,139	1,139	1,168	1,196	1,225	1,252
3,344	6,560	6,581	6,845	6,952	7,191	7,338
9,981	10,262	10,257	10,632	10,539	10,710	10,898
55	53	52	50	51	55	51
3,091	3,259	3,259	3,415	3,499	3,586	3,676
13,127	13,574	13,568	14,097	14,089	14,351	14,625
731,202	520,541	680,933	581,913	531,328	602,767	504,459
118,572	123,076	140,297	146,827	145,429	145,284	146,652
6,010	9,168	9,787	9,282	9,601	9,933	10,277
4,386	4,359	4,423	2,135	2,263	2,760	4,266
1,152,899	778,483	774,124	674,502	571,818	305,934	272,672
4,270	6,078	6,078	6,800	-	-	-
-	-	-	4,320	2,160	2,160	2,160
1,390,573	1,412,781	1,412,478	1,473,376	1,501,834	1,517,457	1,546,500
44,411	25,707	28,296	23,340	22,146	22,394	22,279
596,630	756,244	668,228	846,199	879,841	942,415	948,119
170,865	217,073	225,941	619,197	460,720	151,791	71,981
-	1,700	-	3,800	7,000	-	-
2,500	-	-	-	-	-	-
-	6,029	6,029	-	-	-	-
-	2,851	2,851	-	-	-	-
-	50,257	50,257	31,389	-	-	13,300
-	10,139	4,001	35,134	44,730	1,210	-
-	86,298	60,475	119,779	71,975	69,475	59,475
-	-	-	9,550	-	-	-
-	19,000	19,000	2,013	4,027	4,027	-
-	4,900	-	4,900	-	-	-
4,200	-	-	1,634	-	-	-
67,538	76,200	79,800	75,600	75,800	76,000	76,300
10,000	82,001	82,001	11,000	-	-	-
5,600	5,600	5,600	5,600	5,600	5,600	3,050
-	-	-	3,244	2,300	2,357	2,416
-	149,940	3,592	23,805	15,592	15,592	15,592
-	-	-	111,957	467,430	745,578	896,827
-	-	-	2,039	4,077	6,116	8,154
-	-	-	35,903	46,857	40,378	41,549
-	-	-	228,953	-	-	-
-	-	-	12,500	-	-	-
905,125	953,824	696,605	974,521	930,062	866,504	787,982
23,077	23,361	23,361	22,837	24,515	26,355	28,323
-	12,266	70,258	225,161	30,620	33,791	29,328
-	61,631	5,680	128,735	82,800	-	-
229,159	262,206	263,337	310,619	292,556	311,357	331,575
26	200	100	200	200	200	200
72	125	125	125	125	125	125
120	500	500	-	-	-	-
3,291	3,514	3,514	3,800	3,956	4,118	4,287
13,890	1,354	2,272	-	-	-	-

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 3 - FINANCIAL ADMINISTRATION - continued			
			- Fuel Excise Relief Program
			- Incidentals.....
			- Interest on Public Moneys Held in Participating Trust Fund Accounts
			- Life Support Equipment Subsidy Scheme
			- National Partnership on Homebuilder
			- Off-the-Plan Duty Rebate Scheme.....
			- Payroll Tax Rebate Scheme
			- Pensioner Concessions - Emergency Services Levy.....
			- Pensioner Concessions - Local Government Rates
			- Refund of Past Years Revenue Collections - Public Corporations
			- Refund of Past Years Revenue Collections - Royalties
			- Refund of Past Years Revenue Collections - Taxation
			- Thermoregulatory Dysfunction Energy Subsidy
			- Western Australian Land Information Authority - Valuation Services
			- Western Australian Treasury Corporation Management Fees
			- WorkCover WA Authority.....
			- Ecological Thinning Program Account.....
			- Provision for National Disability Insurance Scheme Additional Contributions.....
			- Western Australia Police Force
			- Judges' Salaries and Pensions Act 1950
			<i>Comprising:</i>
			- Benefit Payments
			- Administration Expenses
			- Parliamentary Superannuation Act 1970
			<i>Comprising:</i>
			- Benefit Payments
			- Administration Expenses
			- State Superannuation Act 2000.....
			<i>Comprising:</i>
			- Pension Scheme.....
			<i>Comprising:</i>
			- Benefit Payments
			- Administration Expenses
			- Gold State Super.....
			<i>Comprising:</i>
			- Benefit Payments
			- Administration Expenses
			- Government Services
			- First Home Owner Grant Act 2000.....
			- Loan Acts - Interest.....
			- Racing and Wagering Western Australia Act 2003.....
			- Unclaimed Money Act 1990.....
			- Western Australian Health Promotion Foundation Act 2016.....
			- Western Australian Future Health Research and Innovation Fund Act 2012.....
113			- Capital Appropriation.....
114			- Bunbury Water Corporation.....
115			- Busselton Water Corporation.....
116			- Department of Biodiversity, Conservation and Attractions
117			- Department of Education.....
118			- Department of Primary Industries and Regional Development
119			- Department of Transport and Major Infrastructure
120			- Electricity Generation and Retail Corporation (Synergy)
121			- Electricity Networks Corporation (Western Power).....
122			- Fremantle Port Authority
123			- Kimberley Ports Authority.....
124			- Mid West Ports Authority.....
125			- Pilbara Ports Authority.....
126			- Provision for Shared Equity Home Ownership Subsidy Scheme
127			- Regional Power Corporation (Horizon Power)
128			- Royalties for Regions
129			- WA Health
130			- Water Corporation.....
131			- Western Australian Land Authority (DevelopmentWA)
			- Commissioner of Main Roads.....
			- Department of Creative Industries, Tourism and Sport.....

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
-	-	-	33,102	-	-	-
4,208	200	100	200	200	200	200
12,335	11,500	14,000	15,000	15,000	14,500	14,000
1,496	1,596	1,561	1,627	1,696	1,767	1,840
1,310	660	660	-	-	-	-
457	500	500	-	-	-	-
47	50	50	50	50	50	50
26,464	28,500	28,692	31,076	33,659	36,420	39,408
127,082	139,908	137,779	149,229	161,631	174,891	189,239
2,204	10,000	10,000	10,000	10,000	10,000	10,000
-	2,000	2,000	2,000	2,000	2,000	2,000
30,483	55,500	55,500	58,063	60,779	63,659	66,718
1,872	2,068	1,953	2,036	2,122	2,210	2,301
-	190	190	140	160	210	170
883	922	922	950	978	1,007	1,037
2,919	2,919	2,919	3,021	-	-	-
129,691	-	-	-	-	-	-
-	163,100	-	-	-	-	-
-	-	-	-	-	-	16,843
23,469	21,182	24,372	25,220	26,352	27,606	28,599
23,200	20,925	24,217	25,028	26,162	27,411	28,398
268	257	155	192	190	195	201
10,915	10,155	11,141	11,476	12,205	12,063	12,368
10,600	9,853	10,959	11,250	11,982	11,834	12,132
315	302	182	226	223	229	236
450,498	435,532	436,122	414,402	388,647	418,579	392,075
148,109	135,655	135,870	128,476	120,802	113,500	106,624
146,733	134,503	134,736	127,337	119,734	112,484	105,655
1,376	1,152	1,134	1,139	1,068	1,016	969
302,389	299,877	300,252	285,926	267,845	305,079	285,451
297,110	294,443	294,818	279,377	262,811	300,158	280,637
5,019	5,143	5,143	6,243	4,735	4,614	4,498
260	291	291	306	299	307	316
41,774	53,182	42,780	59,631	64,902	68,591	66,795
827,361	867,000	856,000	1,119,000	1,222,000	1,338,000	1,424,000
39,275	38,651	41,294	41,831	42,375	42,926	43,484
2,790	3,000	3,000	3,000	3,000	3,000	3,000
25,520	25,992	25,995	28,141	26,584	26,617	26,650
77,700	82,500	82,500	94,400	80,900	77,800	74,400
537	1,081	1,811	653	675	698	701
-	5,325	5,325	7,499	2,620	6,679	-
-	437	437	2,715	2,774	5,778	1,494
-	350	350	3,616	3,038	-	-
-	-	-	56,771	46,747	2,195	-
-	-	-	65,106	72,945	-	-
-	6,150	-	12,000	2,500	-	-
983,648	419,538	486,231	142,131	-	-	-
174,329	599,001	647,041	328,445	210,584	179,136	189,782
-	3,635	1,035	13,684	12,000	14,538	-
12,725	7,130	5,130	3,495	3,672	3,803	3,899
-	212	-	1,181	5,347	10,649	10,649
174,560	341,274	172,573	313,470	89,200	27,830	-
-	-	-	41,000	41,000	41,000	41,000
-	-	-	20,541	14,451	14,451	14,451
246,604	320,657	282,912	230,054	101,858	50,368	27,067
-	144,348	32,128	301,799	178,413	91,719	384
94,030	49,196	20,195	38,278	64,174	13,499	26
40,353	-	-	20,000	10,000	-	-
-	-	-	-	-	20,112	-
-	20,000	20,000	-	-	-	-

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 3 - FINANCIAL ADMINISTRATION - continued			
			- Department of Housing and Works.....
			- Metropolitan Redevelopment Authority (DevelopmentWA).....
			- Provision for Aluminium Composite Panel Cladding.....
			- Provision for Public Transport Authority of Western Australia.....
			- Western Australia Police Force
			- Western Australian Meat Industry Authority
			- Department of Planning, Lands and Heritage Administered
	132		- Building Hospitals Fund.....
	133		- Digital Capability Fund
	134		- Major Projects Fund
	135		- Remote Communities Fund.....
	136		- Social and Affordable Housing Investment Fund.....
	137		- Strategic Industries Fund
			- Loans (Co-operative Companies) Act 2004
			- Salaries and Allowances Act 1975.....
			Total
12			Office of the Auditor General
	47		- Net amount appropriated to deliver services.....
	138		- Capital Appropriation.....
			- Salaries and Allowances Act 1975.....
			Total
TOTAL - PART 3			
PART 4 - JOBS AND ECONOMIC DEVELOPMENT			
13			Energy and Economic Diversification
	48		- Net amount appropriated to deliver services.....
	49		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	139		- Capital Appropriation.....
			- Salaries and Allowances Act 1975.....
			Total
14			Creative Industries, Tourism and Sport
	50		- Net amount appropriated to deliver services.....
	51		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	52		- Art Gallery of Western Australia
	53		- Arts and Culture Trust
	54		- Contribution to Community Sporting and Recreation Facilities Fund
	55		- Library Board of Western Australia
	56		- Western Australian Museum
	140		- Capital Appropriation.....
	141		- Art Gallery of Western Australia
			- Lotteries Commission Act 1990
			- Salaries and Allowances Act 1975.....
			Total
15			Primary Industries and Regional Development
	57		- Net amount appropriated to deliver services.....
	58		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	142		- Capital Appropriation.....
			- Biosecurity and Agriculture Management Act 2007
			- Salaries and Allowances Act 1975.....
			Total
16			Mines, Petroleum and Exploration
	59		- Net amount appropriated to deliver services.....
	60		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	143		- Capital Appropriation.....
			- Salaries and Allowances Act 1975.....
			Total

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	\$'000	\$'000	\$'000	\$'000	\$'000
-	11,000	11,000	-	-	-	-
2,420	-	-	-	-	-	-
-	10,352	10,352	-	-	-	-
-	50,000	-	-	50,000	32,500	-
-	13,088	-	-	-	-	-
1,628	2,673	3,159	-	2,442	2,956	3,022
4,144	-	-	-	-	-	-
-	-	54,170	1,445,830	250,000	250,000	-
458,151	15,964	15,964	301,064	-	-	-
-	-	-	125,000	125,000	125,000	125,000
-	-	-	126,685	-	-	-
400,000	79,500	79,500	1,170,931	-	-	-
500,000	455,000	455,000	25,000	20,000	-	-
12,000	-	-	-	-	-	-
2,953	3,129	3,181	3,263	3,339	3,421	3,507
9,472,890	9,400,506	8,473,197	12,783,963	8,881,497	8,215,982	7,827,973
14,754	16,016	16,024	16,272	16,189	16,505	16,833
544	300	300	300	300	300	300
878	904	904	927	950	974	998
16,176	17,220	17,228	17,499	17,439	17,779	18,131
9,489,066	9,417,726	8,490,425	12,801,462	8,898,936	8,233,761	7,846,104
213,049	331,799	285,570	435,723	337,664	248,629	254,156
50,365	128,777	126,782	127,051	106,859	79,953	31,160
21,170	28,170	13,231	86,246	46,254	46,252	38,573
1,628	1,641	1,989	2,258	2,314	2,372	2,432
286,212	490,387	427,572	651,278	493,091	377,206	326,321
428,988	452,935	456,243	485,258	363,149	286,543	263,839
974	985	985	998	988	988	997
10,528	10,774	10,835	11,143	11,306	11,590	11,860
20,196	15,002	19,265	24,256	24,420	20,918	21,434
25,573	12,000	12,000	12,000	12,000	12,000	12,000
29,679	30,344	30,390	31,302	31,770	32,411	33,035
44,897	38,851	40,353	42,359	40,978	41,415	42,440
210,151	144,111	149,622	196,937	62,528	33,604	19,896
1,068	218	218	218	218	218	218
45,804	42,362	42,362	44,140	44,998	45,876	45,828
1,230	1,290	1,290	1,319	1,334	1,367	1,401
819,088	748,872	763,563	849,930	593,689	486,930	452,948
319,307	290,631	342,067	316,349	276,480	272,579	267,483
1,550	1,550	1,550	1,550	1,550	1,550	1,550
54,605	163,200	23,449	18,361	56,437	135,299	21,225
3,475	3,574	3,574	3,574	3,574	3,574	3,574
3,439	3,707	3,707	3,952	4,118	4,118	4,221
382,376	462,662	374,347	343,786	342,159	417,120	298,053
86,881	114,647	117,746	118,924	120,239	120,014	122,389
63,679	64,992	20,955	23,063	19,937	19,939	19,939
2,189	3,132	3,169	1,977	1,991	2,003	2,020
399	427	427	454	454	476	488
153,148	183,198	142,297	144,418	142,621	142,432	144,836

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 4 - JOBS AND ECONOMIC DEVELOPMENT - continued			
17			Small Business Development Corporation
	61		- Net amount appropriated to deliver services
			- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
18			Rural Business Development Corporation
	62		- Net amount appropriated to deliver services
			Total
19			Economic Regulation Authority
	63		- Net amount appropriated to deliver services
			- Capital Appropriation
			Total
TOTAL - PART 4			
PART 5 - HEALTH			
20			WA Health
	64		- Net amount appropriated to deliver services
	144		- Capital Appropriation
			- Lotteries Commission Act 1990
			- Salaries and Allowances Act 1975
			Total
21			Mental Health Commission
	65		- Net amount appropriated to deliver services
	66		- Mental Health Advocacy Service
	67		- Mental Health Tribunal
	68		- Office of the Chief Psychiatrist
	145		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
22			Health and Disability Services Complaints Office
	69		- Net amount appropriated to deliver services
	146		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
TOTAL - PART 5			
PART 6 - EDUCATION AND TRAINING			
23			Education
	70		- Net amount appropriated to deliver services
	71		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	147		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
24			Training and Workforce Development
	72		- Net amount appropriated to deliver services
	148		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
TOTAL - PART 6			

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
17,447	19,136	19,136	18,143	17,843	17,921	18,252
60	-	-	-	-	-	-
329	339	339	347	356	363	374
17,836	19,475	19,475	18,490	18,199	18,284	18,626
323	323	323	325	317	320	323
323	323	323	325	317	320	323
3,021	2,671	2,671	2,998	3,124	1,864	1,869
700	-	-	-	-	-	-
3,721	2,671	2,671	2,998	3,124	1,864	1,869
1,662,704	1,907,588	1,730,248	2,011,225	1,593,200	1,444,156	1,242,976
7,976,345	7,971,775	8,505,362	9,262,204	8,803,913	8,502,903	8,290,686
420,228	553,737	711,609	586,602	376,979	188,480	86,839
183,172	169,446	169,446	176,564	179,991	183,501	186,606
1,314	1,350	1,350	1,384	1,419	1,454	1,454
8,581,059	8,696,308	9,387,767	10,026,754	9,362,302	8,876,338	8,565,585
1,101,628	1,160,763	1,133,322	1,316,174	1,280,129	1,311,317	1,302,141
8,278	7,846	7,848	10,274	10,664	10,897	11,108
4,015	4,383	4,386	4,678	4,789	4,952	5,063
5,107	5,590	5,593	6,065	6,292	6,436	6,576
59	1,091	293	5,045	45	51	46
1,240	1,276	1,276	1,307	1,341	1,376	1,411
1,120,327	1,180,949	1,152,718	1,343,543	1,303,260	1,335,029	1,326,345
2,691	3,877	3,881	4,007	3,973	4,062	4,154
4	4	4	4	4	4	4
352	364	373	384	393	404	416
3,047	4,245	4,258	4,395	4,370	4,470	4,574
9,704,433	9,881,502	10,544,743	11,374,692	10,669,932	10,215,837	9,896,504
5,516,004	5,921,242	5,961,713	6,097,932	6,115,913	6,248,429	6,388,234
587,512	528,961	529,719	635,948	573,031	600,511	623,871
504,911	546,115	520,051	701,352	640,441	306,087	256,205
2,105	2,172	2,191	2,234	2,287	2,340	2,395
6,610,532	6,998,490	7,013,674	7,437,466	7,331,672	7,157,367	7,270,705
593,879	652,219	655,741	683,419	632,423	619,721	629,735
35,200	18,954	18,929	18,319	20,923	11,832	8,667
2,142	2,228	2,227	2,298	2,351	2,405	2,454
631,221	673,401	676,897	704,036	655,697	633,958	640,856
7,241,753	7,671,891	7,690,571	8,141,502	7,987,369	7,791,325	7,911,561

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 7 - COMMUNITY SAFETY			
25			Western Australia Police Force
	73		- Net amount appropriated to deliver services
			- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	149		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
26			Justice
	74		- Net amount appropriated to deliver services
	150		- Capital Appropriation
			- Children's Court of Western Australia Act 1988
			- Criminal Injuries Compensation Act 2003
			- District Court of Western Australia Act 1969
			- Judges' Salaries and Pensions Act 1950
			- Salaries and Allowances Act 1975
			- Solicitor General Act 1969
			- State Administrative Tribunal Act 2004
			Total
27			State Solicitor's Office
	75		- Net amount appropriated to deliver services
	151		- Capital Appropriation
			- Salaries and Allowances Act 1975
			- Suitors' Fund Act 1964
			Total
28			Fire and Emergency Services
	76		- Net amount appropriated to deliver services
	77		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	152		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
29			Office of the Director of Public Prosecutions
	78		- Net amount appropriated to deliver services
	153		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
30			Corruption and Crime Commission
	79		- Net amount appropriated to deliver services
	154		- Capital Appropriation
			- Corruption, Crime and Misconduct Act 2003
			Total
31			Chemistry Centre (WA)
	80		- Net amount appropriated to deliver services
	155		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
32			Office of the Inspector of Custodial Services
	81		- Net amount appropriated to deliver services
			- Salaries and Allowances Act 1975
			Total
33			Parliamentary Inspector of the Corruption and Crime Commission
	82		- Net amount appropriated to deliver services
			- Corruption, Crime and Misconduct Act 2003
			Total
TOTAL - PART 7			

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
1,890,320	1,928,656	2,023,472	2,121,442	2,032,003	2,076,333	2,099,845
8,057	13,895	13,895	-	-	-	-
148,849	153,162	190,774	149,917	77,459	73,841	64,216
4,921	5,069	5,069	5,196	5,325	5,553	5,752
2,052,147	2,100,782	2,233,210	2,276,555	2,114,787	2,155,727	2,169,813
1,798,823	1,841,964	1,960,579	2,029,753	1,976,037	2,006,175	2,052,353
131,700	183,054	173,895	311,673	239,771	81,928	55,340
413	413	413	413	413	413	413
106,000	41,738	111,400	63,869	41,738	41,738	41,738
18,319	19,384	19,384	19,384	19,974	20,560	21,074
14,785	15,784	15,784	16,145	16,585	17,023	17,449
43,874	45,945	45,057	46,289	47,587	48,634	49,841
612	627	627	643	643	643	643
7,727	7,727	7,727	7,727	7,727	7,727	7,727
2,122,253	2,156,636	2,334,866	2,495,896	2,350,475	2,224,841	2,246,578
47,317	54,059	57,263	63,785	62,038	61,260	62,979
116	115	141	153	162	159	161
5,607	5,794	5,794	5,939	6,087	6,239	6,395
31	31	31	31	31	31	31
53,071	59,999	63,229	69,908	68,318	67,689	69,566
169,941	137,919	153,508	194,002	119,497	96,555	71,595
212,337	110,256	110,256	45,000	45,000	45,000	45,000
26,946	2,213	2,933	15,464	24,417	9,416	1,020
1,327	1,262	1,311	1,348	1,386	1,425	1,466
410,551	251,650	268,008	255,814	190,300	152,396	119,081
60,294	65,150	65,244	76,031	80,045	82,804	86,751
800	1,677	1,750	760	164	369	362
6,333	6,523	6,523	6,686	6,564	6,564	6,593
67,427	73,350	73,517	83,477	86,773	89,737	93,706
33,759	33,581	33,630	34,501	35,245	35,952	36,688
243	251	243	246	246	246	237
1,138	1,216	1,262	1,297	1,334	1,366	1,398
35,140	35,048	35,135	36,044	36,825	37,564	38,323
9,219	11,738	11,977	12,336	12,265	12,772	13,402
3,495	7,217	7,217	2,500	2,500	2,500	2,500
269	278	278	284	292	292	299
12,983	19,233	19,472	15,120	15,057	15,564	16,201
3,670	3,837	3,841	3,909	3,877	3,948	4,026
257	272	272	277	284	284	291
3,927	4,109	4,113	4,186	4,161	4,232	4,317
460	451	456	460	467	485	489
368	387	387	397	407	417	432
828	838	843	857	874	902	921
4,758,327	4,701,645	5,032,393	5,237,857	4,867,570	4,748,652	4,758,506

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 8 - COMMUNITY SERVICES			
34			Communities
	83		- Net amount appropriated to deliver services
	84		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	156		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
35			Local Government, Industry Regulation and Safety
	85		- Net amount appropriated to deliver services
	86		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	157		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
36			Western Australian Sports Centre Trust
	87		- Net amount appropriated to deliver services
	158		- Capital Appropriation
			Total
TOTAL - PART 8			
PART 9 - TRANSPORT AND MAJOR INFRASTRUCTURE			
37			Transport and Major Infrastructure
	88		- Net amount appropriated to deliver services
	89		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	90		- Western Australian Coastal Shipping Commission
	159		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
38			Commissioner of Main Roads
	91		- Net amount appropriated to deliver services
	160		- Capital Appropriation
			- Road Traffic (Administration) Act 2008
			- Salaries and Allowances Act 1975
			- Road Traffic (Administration) Act 2008
			Total
39			Public Transport Authority of Western Australia
	161		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
40			Housing and Works
	92		- Net amount appropriated to deliver services
	93		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	162		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
41			Infrastructure WA
	94		- Net amount appropriated to deliver services
			- Salaries and Allowances Act 1975
			Total
TOTAL - PART 9			

2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
Actual	Budget	Estimated	Budget			
\$'000	\$'000	Actual	Year	Outyear	Outyear	Outyear
		\$'000	\$'000	\$'000	\$'000	\$'000
1,650,458	1,699,447	1,725,244	1,800,767	1,747,305	1,735,310	1,633,090
1,173,791	1,415,027	1,415,027	1,471,424	1,530,070	1,591,273	1,654,923
22,476	22,633	24,668	27,207	23,837	26,764	33,951
1,578	1,312	1,312	1,341	1,380	1,380	1,380
2,848,303	3,138,419	3,166,251	3,300,739	3,302,592	3,354,727	3,323,344
146,758	109,685	111,018	108,285	103,229	103,772	103,579
123,211	49,715	95,445	65,681	49,501	64,501	49,501
-	3,085	2,973	1,098	1,139	1,157	1,154
840	858	858	870	910	930	954
270,809	163,343	210,294	175,934	154,779	170,360	155,188
113,016	122,276	118,917	138,802	145,865	151,567	153,654
27,023	44,583	44,583	32,714	31,749	26,841	27,624
140,039	166,859	163,500	171,516	177,614	178,408	181,278
3,259,151	3,468,621	3,540,045	3,648,189	3,634,985	3,703,495	3,659,810
163,937	163,398	168,293	210,658	140,719	127,588	127,917
-	-	-	187,000	-	-	-
100	100	100	100	100	100	100
40,177	114,700	136,090	228,612	136,704	74,277	45,244
1,613	1,878	1,953	1,550	1,596	1,186	1,583
205,827	280,076	306,436	627,920	279,119	203,151	174,844
707,630	715,941	707,669	792,274	780,617	758,004	746,881
318,389	498,996	450,351	734,368	345,395	184,600	7,219
1,013,768	1,211,855	1,151,855	1,346,387	1,421,424	1,541,750	1,649,607
439	466	466	475	475	475	475
403,909	316,090	376,090	275,451	297,938	276,765	276,765
2,444,135	2,743,348	2,686,431	3,148,955	2,845,849	2,761,594	2,680,947
2,775,384	2,390,120	1,747,206	1,560,916	931,352	500,129	487,494
383	397	397	406	417	417	417
2,775,767	2,390,517	1,747,603	1,561,322	931,769	500,546	487,911
456,964	300,495	301,537	258,275	238,653	231,781	234,247
-	-	-	5,000	-	-	-
277,323	294,108	241,316	339,664	271,776	141,879	176,726
1,083	1,319	1,267	1,294	1,320	1,346	1,698
735,370	595,922	544,120	604,233	511,749	375,006	412,671
5,580	5,911	7,467	7,497	5,710	5,812	5,916
755	777	777	796	816	836	857
6,335	6,688	8,244	8,293	6,526	6,648	6,773
6,167,434	6,016,551	5,292,834	5,950,723	4,575,012	3,846,945	3,763,146

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
PART 10 - ENVIRONMENT			
42			Water and Environmental Regulation
	95		- Net amount appropriated to deliver services
	163		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
43			Biodiversity, Conservation and Attractions
	96		- Net amount appropriated to deliver services
	164		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
TOTAL - PART 10			
PART 11 - PLANNING AND LAND USE			
44			Planning, Lands and Heritage
	97		- Net amount appropriated to deliver services
	165		- Capital Appropriation
			- Salaries and Allowances Act 1975
			Total
45			Western Australian Planning Commission
	98		- Net amount appropriated to deliver services
	166		- Capital Appropriation
			- Metropolitan Region Improvement Tax Act 1959
			Total
46			Western Australian Land Information Authority
	99		- Net amount appropriated to deliver services
	167		- Capital Appropriation
			- Salaries and Allowances Act 1975
			- Transfer of Land Act 1893
			Total
47			Heritage Council of Western Australia
	100		- Net amount appropriated to deliver services
			Total
48			National Trust of Australia (WA)
	101		- Net amount appropriated to deliver services
	168		- Capital Appropriation
			Total
TOTAL - PART 11			
GRAND TOTAL			
Total Appropriation Bill No.1 - Recurrent Services			
Total Appropriation Bill No.2 - Capital Purposes			
Authorised by Other Statutes			
			- Recurrent Services
			- Capital Purposes
			- Financing
Total Authorised by Other Statutes			
GRAND TOTAL			

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	\$'000	\$'000	\$'000	\$'000	\$'000
126,089	152,202	132,084	160,078	149,722	141,830	139,916
5,495	15,386	15,720	9,327	6,283	7,725	7,291
985	1,028	1,164	1,188	1,204	1,204	1,234
132,569	168,616	148,968	170,593	157,209	150,759	148,441
404,268	413,738	399,559	445,266	414,856	422,460	428,144
105,525	194,833	140,291	183,605	121,915	73,575	40,479
857	879	879	901	923	970	994
510,650	609,450	540,729	629,772	537,694	497,005	469,617
643,219	778,066	689,697	800,365	694,903	647,764	618,058
219,088	237,121	225,675	223,911	158,956	199,232	194,688
8,344	6,494	6,537	3,924	3,942	2,442	2,445
461	475	974	1,367	1,405	1,444	1,509
227,893	244,090	233,186	229,202	164,303	203,118	198,642
10,222	10,632	10,632	11,990	12,074	12,164	6,325
5,400	5,400	5,400	5,400	5,400	5,400	5,400
101,498	110,993	111,028	159,175	166,974	177,995	189,742
117,120	127,025	127,060	176,565	184,448	195,559	201,467
50,237	48,098	48,630	52,985	55,405	68,093	60,751
441	5,174	1,100	6,494	5,753	7,461	3,922
348	358	358	367	377	386	396
18	-	-	-	-	-	-
51,044	53,630	50,088	59,846	61,535	75,940	65,069
1,598	1,614	1,614	1,644	1,619	1,635	1,651
1,598	1,614	1,614	1,644	1,619	1,635	1,651
3,992	4,116	4,240	5,268	4,374	4,490	4,610
435	435	435	435	435	435	435
4,427	4,551	4,675	5,703	4,809	4,925	5,045
402,082	430,910	416,623	472,960	416,714	481,177	471,874
44,152,435	44,890,370	44,203,545	51,120,617	43,966,016	41,814,090	40,773,793
32,335,706	33,278,408	33,554,635	37,008,834	34,983,253	34,463,121	34,273,090
8,248,406	7,982,267	6,963,159	10,045,138	4,753,211	2,845,596	1,821,617
3,152,414	3,313,605	3,309,661	3,791,194	3,931,614	4,228,608	4,402,321
403,909	316,090	376,090	275,451	297,938	276,765	276,765
12,000	-	-	-	-	-	-
3,568,323	3,629,695	3,685,751	4,066,645	4,229,552	4,505,373	4,679,086
44,152,435	44,890,370	44,203,545	51,120,617	43,966,016	41,814,090	40,773,793

CHAPTER 2

NET APPROPRIATION DETERMINATIONS

NET APPROPRIATION DETERMINATIONS

	2024-25	2025-26	2025-26 Estimated	2026-27 Budget Year	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Actual \$'000	\$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
PART 1 - PARLIAMENT							
Legislative Council.....	113	130	130	130	130	130	130
Legislative Assembly	65	115	115	115	115	115	115
Parliamentary Services.....	1,371	565	565	565	565	565	565
Parliamentary Commissioner for Administrative Investigations	3,313	3,037	3,173	3,037	3,037	3,284	3,284
TOTAL - PART 1.....	4,862	3,847	3,983	3,847	3,847	4,094	4,094
PART 2 - GOVERNMENT ADMINISTRATION							
Premier and Cabinet.....	16,216	10,277	12,503	15,932	10,260	10,438	10,438
Public Sector Commission	2,109	2,597	2,217	2,337	2,116	2,365	2,150
Governor's Establishment.....	259	111	111	111	238	238	238
Western Australian Electoral Commission	2,890	9,806	9,806	306	9,806	306	9,806
Salaries and Allowances Tribunal	17	60	60	60	60	60	60
Commissioner for Children and Young People	191	88	88	88	88	88	88
Office of the Information Commissioner.....	147	-	-	-	-	-	-
Registrar, Western Australian Industrial Relations Commission.....	535	583	583	583	583	583	543
TOTAL - PART 2.....	22,364	23,522	25,368	19,417	23,151	14,078	23,323
PART 3 - FINANCIAL ADMINISTRATION							
Treasury and Finance.....	10,911	10,935	10,663	11,194	11,195	11,198	11,198
Office of the Auditor General	49,734	44,601	44,601	48,093	48,749	49,687	51,484
TOTAL - PART 3.....	60,645	55,536	55,264	59,287	59,944	60,885	62,682
PART 4 - JOBS AND ECONOMIC DEVELOPMENT							
Energy and Economic Diversification.....	45,769	29,403	27,471	28,135	10,690	11,480	12,189
Creative Industries, Tourism and Sport.....	88,277	41,002	24,993	25,189	25,201	25,213	25,201
Primary Industries and Regional Development	165,373	122,270	119,218	103,978	88,894	85,513	73,510
Mines, Petroleum and Exploration	88,085	23,872	73,411	75,334	76,375	75,357	77,055
TOTAL - PART 4.....	387,504	216,547	245,093	232,636	201,160	197,563	187,955
PART 5 - HEALTH							
WA Health	3,272,173	3,505,344	3,581,904	3,877,724	4,180,285	4,503,918	4,872,460
Mental Health Commission	387,471	391,281	459,607	411,656	407,831	407,930	408,032
TOTAL - PART 5.....	3,659,644	3,896,625	4,041,511	4,289,380	4,588,116	4,911,848	5,280,492
PART 6 - EDUCATION AND TRAINING							
Education.....	1,994,199	2,015,872	2,104,982	2,156,893	2,196,499	2,220,602	2,292,183
Training and Workforce Development.....	314,466	337,842	350,631	380,604	374,940	350,220	324,053
TOTAL - PART 6.....	2,308,665	2,353,714	2,455,613	2,537,497	2,571,439	2,570,822	2,616,236

	2024-25	2025-26	2025-26 Estimated	2026-27 Budget Year	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Actual \$'000	\$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
PART 7 - COMMUNITY SAFETY							
Western Australia Police Force.....	130,811	103,146	112,519	113,327	112,746	110,467	112,802
Justice	351,541	353,557	354,963	360,222	365,333	366,898	371,014
State Solicitor's Office.....	7,208	7,697	7,697	7,697	7,697	7,697	7,697
Fire and Emergency Services.....	103,127	35,937	44,390	25,728	25,744	25,347	25,353
Office of the Director of Public Prosecutions.....	10,680	7,773	13,142	7,773	7,773	7,773	7,773
Office of the Inspector of Custodial Services	277	47	47	47	47	47	47
Parliamentary Inspector of the Corruption and Crime Commission	8	16	16	16	16	16	16
TOTAL - PART 7.....	603,652	508,173	532,774	514,810	519,356	518,245	524,702
PART 8 - COMMUNITY SERVICES							
Communities.....	221,724	143,135	198,163	191,128	190,537	189,567	188,635
Local Government, Industry Regulation and Safety.....	169,911	236,097	101,504	115,233	118,109	123,079	125,980
TOTAL - PART 8.....	391,635	379,232	299,667	306,361	308,646	312,646	314,615
PART 9 - TRANSPORT AND MAJOR INFRASTRUCTURE							
Transport and Major Infrastructure.....	828,418	1,173,556	1,722,280	2,049,502	1,774,482	1,079,784	763,585
Housing and Works	1,649,175	1,484,555	1,484,555	1,567,921	1,460,187	1,101,846	1,134,553
Infrastructure WA.....	243	256	256	256	256	256	256
TOTAL - PART 9.....	2,477,836	2,658,367	3,207,091	3,617,679	3,234,925	2,181,886	1,898,394
PART 10 - ENVIRONMENT							
Water and Environmental Regulation	182,283	169,779	198,941	176,774	162,417	147,174	142,907
Biodiversity, Conservation and Attractions.....	136,659	92,812	94,704	96,015	93,704	91,095	92,224
TOTAL - PART 10.....	318,942	262,591	293,645	272,789	256,121	238,269	235,131
PART 11 - PLANNING AND LAND USE							
Planning, Lands and Heritage.....	82,476	101,670	114,429	114,430	102,118	96,050	77,864
TOTAL - PART 11.....	82,476	101,670	114,429	114,430	102,118	96,050	77,864
GRAND TOTAL.....	10,318,225	10,459,824	11,274,438	11,968,133	11,868,823	11,106,386	11,225,488

CHAPTER 3

AGENCY INFORMATION IN SUPPORT OF THE ESTIMATES

Part 1 – 6

Further information pertaining to the 2026-27 Budget Statements can be found in the associated Reader's Guide to the Budget Statements which can be accessed at the Western Australian State Budget website: <https://ourstatebudget.wa.gov.au>.

Part 1

Parliament

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Legislative Council		
– Total Cost of Services.....	23,616	22,959
Legislative Assembly		
– Total Cost of Services.....	32,817	32,913
Parliamentary Services		
– Total Cost of Services.....	26,121	28,305
– Asset Investment Program	4,342	5,365
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services.....	17,847	18,560
– Asset Investment Program	435	208

Division 1 **Parliament**

Part 1 **Parliament**

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							
Legislative Council							
Item 1 Net amount appropriated to deliver services	6,207	6,424	6,435	6,613	6,555	6,735	6,994
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	15,347	15,895	16,135	15,298	15,588	15,890	16,763
Total appropriations provided to deliver services.....	21,554	22,319	22,570	21,911	22,143	22,625	23,757
Legislative Assembly							
Item 2 Net amount appropriated to deliver services	6,155	6,425	6,435	6,601	6,519	6,635	6,668
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	25,302	25,395	25,084	25,016	25,637	26,276	26,806
Total appropriations provided to deliver services.....	31,457	31,820	31,519	31,617	32,156	32,911	33,474
Parliamentary Services							
Item 3 Net amount appropriated to deliver services	24,611	24,732	25,275	28,083	26,082	26,633	27,163
Total appropriations provided to deliver services.....	24,611	24,732	25,275	28,083	26,082	26,633	27,163
CAPITAL							
Legislative Council							
Item 102 Capital Appropriation.....	19	20	18	18	19	17	16
Legislative Assembly							
Item 103 Capital Appropriation.....	26	29	31	32	32	35	30
Parliamentary Services							
Item 104 Capital Appropriation.....	2,120	2,721	1,521	3,418	1,517	1,518	1,518
Total Capital Appropriation.....	2,165	2,770	1,570	3,468	1,568	1,570	1,564
GRAND TOTAL	79,787	81,641	80,934	85,079	81,949	83,739	85,958

Division 1 **Legislative Council**

Part 1 Parliament

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 1 Net amount appropriated to deliver services	6,207	6,424	6,435	6,613	6,555	6,735	6,994
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	15,347	15,895	16,135	15,298	15,588	15,890	16,763
Total appropriations provided to deliver services.....	21,554	22,319	22,570	21,911	22,143	22,625	23,757
CAPITAL							
Item 102 Capital Appropriation.....	19	20	18	18	19	17	16
TOTAL APPROPRIATIONS	21,573	22,339	22,588	21,929	22,162	22,642	23,773
EXPENSES							
Total Cost of Services	20,535	23,367	23,616	22,959	23,191	23,673	24,805
Net Cost of Services ^(a)	20,532	23,367	23,616	22,959	23,191	23,673	24,805
CASH ASSETS ^(b)	9,733	7,591	9,733	9,733	9,733	9,733	9,733

(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
2026-27 Streamlined Budget Process Incentive Funding	-	161	-	-	-
RiskCover Fund Insurance Premiums	16	21	-	-	-
Salaries and Allowances Tribunal.....	240	(446)	(383)	(466)	-
State Fleet Updates	(7)	(5)	(4)	(2)	(1)

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

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

Service Summary

Expense	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
1. Support the Chamber Operations of the Legislative Council	1,688	2,501	2,504	2,559	2,405	2,469	2,616
2. Support the Committees of the Legislative Council.....	2,788	3,923	3,929	4,054	4,150	4,266	4,268
3. Other Services ^(a)	1,510	1,048	1,048	1,048	1,048	1,048	1,158
4. Salaries and Allowances Act 1975.....	14,549	15,895	16,135	15,298	15,588	15,890	16,763
Total Cost of Services	20,535	23,367	23,616	22,959	23,191	23,673	24,805

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

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: The Legislative Council Members' requirements are met:					
Average Member rating for procedural advice:					
House ^(b)	94%	85%	85%	85%	
Committees ^(b)	94%	85%	85%	85%	
Average Member rating for administrative support ^(b)	92%	85%	85%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House ^(c)	100%	100%	100%	100%	

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

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

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

Services and Key Efficiency Indicators

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 1,688	\$'000 2,501	\$'000 2,504	\$'000 2,559	1
Less Income	3	nil	nil	nil	
Net Cost of Service	1,685	2,501	2,504	2,559	
Employees (Full-Time Equivalents)	12	12	11	12	
Efficiency Indicator					
Average cost per Legislative Council Member per sitting	\$1,014	\$1,127	\$1,253	\$1,048	1

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

Explanation of Significant Movements

(Notes)

1. The number of sitting days varies from year to year, resulting in fluctuations from the 2024-25 Actual to the 2025-26 Budget and Estimated Actual and 2026-27 Budget Target. The number of sitting days in 2024-25 was 45, due to the 2025 State General Election. In the 2025-26 Budget and Estimated Actual, the estimated sitting days are 54. In 2026-27, the sitting days are estimated to be 66.

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 2,788	\$'000 3,923	\$'000 3,929	\$'000 4,054	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	2,788	3,923	3,929	4,054	
Employees (Full-Time Equivalents)	17	20	19	20	
Efficiency Indicator					
Average cost of providing procedural and administrative support to each committee	\$348	\$436	\$437	\$450	1

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

Explanation of Significant Movements

(Notes)

1. Costs have been calculated on nine committees for the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target. The number of committees in 2024-25 was eight. The costs of supporting committees in the 2024-25 Actual were lower due to a reduction in committee activity as Parliament was prorogued for the 2025 State General Election. It is acknowledged that the House establishes the number of committees, and the Department incurs significant fixed costs irrespective of the number of committees.

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	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)	17,898	20,898	21,132	20,474	20,888	21,362	22,370
Grants and subsidies ^(c)	110	-	-	-	-	-	110
Supplies and services	2,402	2,355	2,356	2,347	2,188	2,192	2,207
Depreciation and amortisation	20	20	18	17	17	17	17
Finance and interest costs	3	3	3	3	2	4	5
Other expenses	102	91	107	118	96	98	96
TOTAL COST OF SERVICES	20,535	23,367	23,616	22,959	23,191	23,673	24,805
Income							
Other revenue	3	-	-	-	-	-	-
Total Income	3	-	-	-	-	-	-
NET COST OF SERVICES	20,532	23,367	23,616	22,959	23,191	23,673	24,805
INCOME FROM GOVERNMENT							
Service appropriations	21,554	22,319	22,570	21,911	22,143	22,625	23,757
Resources received free of charge	1,400	1,048	1,048	1,048	1,048	1,048	1,048
TOTAL INCOME FROM GOVERNMENT	22,954	23,367	23,618	22,959	23,191	23,673	24,805
SURPLUS/(DEFICIENCY) FOR THE PERIOD	2,422	-	2	-	-	-	-

(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 29, 30 and 32 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	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
Commonwealth Parliamentary Association Grant ^(a)	110	-	-	-	-	-	110
TOTAL	110	-	-	-	-	-	110

(a) Assistance with administration of the Commonwealth Parliamentary Association (CPA) Western Australia branch transfers between the Legislative Council and the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Legislative Assembly and will revert back to the Legislative Council in 2029-30.

STATEMENT OF FINANCIAL POSITION ^(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
CURRENT ASSETS							
Cash assets	9,733	7,591	9,733	9,733	9,733	9,733	9,733
Receivables	57	11	57	184	57	57	57
Total current assets	9,790	7,602	9,790	9,917	9,790	9,790	9,790
NON-CURRENT ASSETS							
Holding Account receivables	277	297	297	314	331	348	365
Property, plant and equipment.....	268	267	283	266	249	279	291
Receivables	127	119	127	-	127	127	127
Total non-current assets	672	683	707	580	707	754	783
TOTAL ASSETS	10,462	8,285	10,497	10,497	10,497	10,544	10,573
CURRENT LIABILITIES							
Employee provisions	857	963	857	857	857	857	857
Payables	180	316	180	180	180	180	180
Borrowings and leases	9	18	20	20	11	13	20
Total current liabilities	1,046	1,297	1,057	1,057	1,048	1,050	1,057
NON-CURRENT LIABILITIES							
Employee provisions	144	127	144	144	144	144	144
Borrowings and leases	23	14	28	10	-	28	34
Total non-current liabilities	167	141	172	154	144	172	178
TOTAL LIABILITIES	1,213	1,438	1,229	1,211	1,192	1,222	1,235
EQUITY							
Contributed equity	(1,235)	(1,215)	(1,217)	(1,199)	(1,180)	(1,184)	(1,168)
Accumulated surplus/(deficit).....	10,307	7,885	10,309	10,309	10,309	10,309	10,309
Reserves.....	177	177	176	176	176	197	197
Total equity	9,249	6,847	9,268	9,286	9,305	9,322	9,338
TOTAL LIABILITIES AND EQUITY	10,462	8,285	10,497	10,497	10,497	10,544	10,573

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	21,534	22,299	22,550	21,894	22,126	22,608	23,740
Capital appropriation	19	20	18	18	19	17	16
Net cash provided by Government	21,553	22,319	22,568	21,912	22,145	22,625	23,756
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(18,033)	(20,898)	(21,132)	(20,474)	(20,888)	(21,353)	(22,361)
Grants and subsidies.....	(110)	-	-	-	-	(9)	(119)
Supplies and services	(1,090)	(1,297)	(1,297)	(1,287)	(1,130)	(1,134)	(1,151)
GST payments	(155)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs.....	(3)	(3)	(3)	(3)	(2)	(4)	(5)
Other payments.....	(106)	(101)	(118)	(130)	(106)	(108)	(104)
Receipts ^(b)							
GST receipts	110	130	130	130	130	130	130
Other receipts	3	-	-	-	-	-	-
Net cash from operating activities	(19,384)	(22,299)	(22,550)	(21,894)	(22,126)	(22,608)	(23,740)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(19)	(20)	(18)	(18)	(19)	(17)	(16)
Other payments.....	(8)	-	-	-	-	-	-
Net cash from financing activities.....	(27)	(20)	(18)	(18)	(19)	(17)	(16)
NET INCREASE/(DECREASE) IN CASH HELD	2,142	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	7,591	7,591	9,733	9,733	9,733	9,733	9,733
Cash assets at the end of the reporting period	9,733	7,591	9,733	9,733	9,733	9,733	9,733

(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 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
GST Receipts							
GST Input Credits	102	130	130	130	130	130	130
GST Receipts on Sales	8	-	-	-	-	-	-
Other Receipts							
Other Receipts	3	-	-	-	-	-	-
TOTAL	113	130	130	130	130	130	130

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

Division 1 **Legislative Assembly**

Part 1 Parliament

Appropriations, Expenses and Cash Assets

	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 2 Net amount appropriated to deliver services	6,155	6,425	6,435	6,601	6,519	6,635	6,668
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	25,302	25,395	25,084	25,016	25,637	26,276	26,806
Total appropriations provided to deliver services.....	31,457	31,820	31,519	31,617	32,156	32,911	33,474
CAPITAL							
Item 103 Capital Appropriation.....	26	29	31	32	32	35	30
TOTAL APPROPRIATIONS	31,483	31,849	31,550	31,649	32,188	32,946	33,504
EXPENSES							
Total Cost of Services	30,728	33,116	32,817	32,913	33,452	34,207	34,770
Net Cost of Services ^(a)	30,728	33,116	32,817	32,913	33,452	34,207	34,770
CASH ASSETS ^(b)	11,302	9,219	11,302	11,302	11,302	11,302	11,302

(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
2026-27 Streamlined Budget Process Incentive Funding.....	-	160	-	-	-
RiskCover Fund Insurance Premiums	14	16	-	-	-
Salaries and Allowances Tribunal.....	(311)	(434)	(450)	126	-
State Fleet Updates	(2)	(2)	(2)	(3)	7

Outcomes, Services and Key Performance Information

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

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

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

Service Summary

Expense	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
1. Support the Operations of the Legislative Assembly	4,650	6,315	6,327	6,491	6,409	6,415	6,558
2. Other Services	1,541	1,406	1,406	1,406	1,406	1,516	1,406
3. <i>Salaries and Allowances Act 1975</i>	24,537	25,395	25,084	25,016	25,637	26,276	26,806
Total Cost of Services	30,728	33,116	32,817	32,913	33,452	34,207	34,770

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Legislative Assembly Members' requirements are met:					
Average Members' rating for advice ^(b)	95.2%	90%	90%	90%	
Average Members' rating for administrative support ^(b)	93.2%	90%	90%	90%	

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

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

Services and Key Efficiency Indicators

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	4,650	6,315	6,327	6,491	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	4,650	6,315	6,327	6,491	
Employees (Full-Time Equivalents)	29	28	28	28	
Efficiency Indicator					
Average cost per Member of the Legislative Assembly	\$78,809	\$107,034	\$107,237	\$110,017	1

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

Explanation of Significant Movements

(Notes)

1. The 2024-25 Actual is lower than the 2025-26 Budget due to a reduction in committee and chamber activity following the proroguing of Parliament for the 2025 State General Election.

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)	28,031	29,940	29,635	29,733	30,443	31,207	31,855
Grants and subsidies ^(c)	-	110	110	110	110	110	-
Supplies and services	2,544	2,923	2,910	2,900	2,744	2,742	2,765
Accommodation	1	-	-	-	-	-	-
Depreciation and amortisation	33	30	32	32	32	32	32
Finance and interest costs	7	5	6	5	5	2	7
Other expenses	112	108	124	133	118	114	111
TOTAL COST OF SERVICES	30,728	33,116	32,817	32,913	33,452	34,207	34,770
INCOME FROM GOVERNMENT							
Service appropriations	31,457	31,820	31,519	31,617	32,156	32,911	33,474
Resources received free of charge	1,541	1,296	1,296	1,296	1,296	1,296	1,296
TOTAL INCOME FROM GOVERNMENT	32,998	33,116	32,815	32,913	33,452	34,207	34,770
SURPLUS/(DEFICIENCY) FOR THE PERIOD	2,270	-	(2)	-	-	-	-

(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 29, 28 and 28 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	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
Commonwealth Parliamentary Association ^(a)	-	110	110	110	110	110	-
TOTAL	-	110	110	110	110	110	-

(a) Assistance with the administration of the Commonwealth Parliamentary Association (CPA) Western Australia branch transfers between the Legislative Council and the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Legislative Assembly, with this responsibility to transfer to the Legislative Council in 2029-30.

STATEMENT OF FINANCIAL POSITION ^(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
CURRENT ASSETS							
Cash assets	11,302	9,219	11,302	11,302	11,302	11,302	11,302
Receivables	128	24	128	253	128	128	128
Other	-	17	-	-	-	-	-
Total current assets	11,430	9,260	11,430	11,555	11,430	11,430	11,430
NON-CURRENT ASSETS							
Holding Account receivables	631	661	661	693	725	757	789
Property, plant and equipment	1,247	1,205	1,213	1,232	1,200	1,168	1,245
Receivables	125	116	125	-	125	125	125
Total non-current assets	2,003	1,982	1,999	1,925	2,050	2,050	2,159
TOTAL ASSETS	13,433	11,242	13,429	13,480	13,480	13,480	13,589
CURRENT LIABILITIES							
Employee provisions	883	1,057	883	883	883	883	883
Payables	248	171	248	248	248	248	248
Borrowings and leases	31	25	28	35	35	5	35
Total current liabilities	1,162	1,253	1,159	1,166	1,166	1,136	1,166
NON-CURRENT LIABILITIES							
Employee provisions	224	218	224	224	224	224	224
Borrowings and leases	53	16	25	37	5	-	49
Total non-current liabilities	277	234	249	261	229	224	273
TOTAL LIABILITIES	1,439	1,487	1,408	1,427	1,395	1,360	1,439
EQUITY							
Contributed equity	(1,919)	(1,888)	(1,888)	(1,858)	(1,827)	(1,809)	(1,779)
Accumulated surplus/(deficit)	13,143	10,873	13,141	13,141	13,141	13,141	13,141
Reserves	770	770	768	770	771	788	788
Total equity	11,994	9,755	12,021	12,053	12,085	12,120	12,150
TOTAL LIABILITIES AND EQUITY	13,433	11,242	13,429	13,480	13,480	13,480	13,589

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	31,430	31,790	31,489	31,585	32,124	32,879	33,442
Capital appropriation	26	29	31	32	32	35	30
Net cash provided by Government	31,456	31,819	31,520	31,617	32,156	32,914	33,472
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(28,182)	(29,927)	(29,622)	(29,720)	(30,430)	(31,194)	(31,842)
Grants and subsidies.....	-	(110)	(110)	(110)	(110)	(110)	-
Supplies and services	(986)	(1,615)	(1,615)	(1,604)	(1,448)	(1,452)	(1,471)
GST payments	(112)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs.....	(6)	(5)	(6)	(5)	(5)	(2)	(7)
Other payments.....	(111)	(133)	(136)	(146)	(131)	(121)	(122)
Receipts ^(b)							
GST receipts	65	115	115	115	115	115	115
Net cash from operating activities	(29,332)	(31,790)	(31,489)	(31,585)	(32,124)	(32,879)	(33,442)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(32)	(29)	(31)	(32)	(32)	(35)	(30)
Other payments.....	(9)	-	-	-	-	-	-
Net cash from financing activities.....	(41)	(29)	(31)	(32)	(32)	(35)	(30)
NET INCREASE/(DECREASE) IN CASH HELD	2,083	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	9,219	9,219	11,302	11,302	11,302	11,302	11,302
Cash assets at the end of the reporting period	11,302	9,219	11,302	11,302	11,302	11,302	11,302

(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 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
GST Receipts							
GST Input Credits	2	115	115	115	115	115	115
GST Receipts on Sales	63	-	-	-	-	-	-
TOTAL	65	115	115	115	115	115	115

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

Division 1 **Parliamentary Services**

Part 1 **Parliament**

Appropriations, Expenses and Cash Assets

	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 3 Net amount appropriated to deliver services	24,611	24,732	25,275	28,083	26,082	26,633	27,163
Total appropriations provided to deliver services.....	24,611	24,732	25,275	28,083	26,082	26,633	27,163
CAPITAL							
Item 104 Capital Appropriation.....	2,120	2,721	1,521	3,418	1,517	1,518	1,518
TOTAL APPROPRIATIONS	26,731	27,453	26,796	31,501	27,599	28,151	28,681
EXPENSES							
Total Cost of Services	25,487	24,770	26,121	28,305	27,168	26,730	27,278
Net Cost of Services ^(a)	25,487	24,770	26,121	28,305	27,168	26,730	27,278
CASH ASSETS ^(b)	4,140	2,978	3,200	3,016	2,818	2,759	2,682

(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
New Initiative					
ICT Transfer Planning	450	2,050	-	-	-
Other					
2026-27 Streamlined Budget Process Incentive Funding	-	571	-	-	-
Contractual Expenses	218	184	198	59	77
RiskCover Fund Insurance Premiums	93	148	-	-	-
State Fleet Updates	-	1	3	2	2

Significant Initiatives

ICT Transfer Planning

1. The Department will spend \$2.5 million to support business transformation and the design of a new ICT platform and architecture associated with the transfer of ICT services for Members of Parliament, Electorate Officers, and Opposition Offices from the Department of the Premier and Cabinet. This initiative forms part of the initial planning phase to support the Government's implementation of the Independent Review of Employment Arrangements of Electorate Officers.

Outcomes, Services and Key Performance Information

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

The Department services the needs of the Members of Parliament, Chamber Departments, Parliamentary staff and other users, irrespective of their political affiliation, through two specific service roles that are undertaken to meet the Department's single desired outcome.

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

Service Summary

Expense	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
1. Provision of Infrastructure and Facilities	11,715	11,896	12,272	12,776	13,053	12,945	13,210
2. Provision of Information and Services.....	13,772	12,874	13,849	15,529	14,115	13,785	14,068
Total Cost of Services	25,487	24,770	26,121	28,305	27,168	26,730	27,278

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:					
Average Member rating of infrastructure and facilities	100%	90%	90%	90%	
Availability of infrastructure and facilities	100%	95%	95%	95%	
Average Member rating of information and services	97.9%	90%	90%	90%	
Availability of information and services	99.9%	90%	90%	90%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services.....	95.7%	95%	95%	95%	

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

Services and Key Efficiency Indicators

1. Provision of Infrastructure and Facilities

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 11,715	\$'000 11,896	\$'000 12,272	\$'000 12,776	
Less Income	nil	nil	nil	nil	
Net Cost of Service	11,715	11,896	12,272	12,776	
Employees (Full-Time Equivalents)	23	23	23	23	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing infrastructure and facilities ^(a)	\$74,146	\$74,350	\$76,698	\$79,848	
Percentage of variable costs expended to maintain Parliament House building and grounds ^(b)	11%	18%	17%	17%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 158 for the 2024-25 Actual, 160 for the 2025-26 Budget and 2025-26 Estimated Actual, and 160 for the 2026-27 Budget Target.

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

2. Provision of Information and Services

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 13,772	\$'000 12,874	\$'000 13,849	\$'000 15,529	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	13,772	12,874	13,849	15,529	
Employees (Full-Time Equivalents)	89	91	91	97	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services on non-sitting days ^(a)	\$67,965	\$55,291	\$61,498	\$71,421	1,2
Average cost of services per sitting day.....	\$63,218	\$58,369	\$62,652	\$70,724	1,2
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament	\$29.77	\$29.81	\$32.27	\$33.24	

(a) The number of Members and Chamber Departments' employees used in these calculations was 158 for the 2024-25 Actual and 160 for the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target.

Explanation of Significant Movements

(Notes)

- The increase from the 2025-26 Budget and 2025-26 Estimated Actual to the 2026-27 Budget Target primarily reflects additional spending on project planning for the transfer of ICT services for Members of Parliament, Electorate Officers, and Opposition Offices. This increase has a flow-on effect to efficiency indicators in the 2026-27 Budget Target.
- The variation in these efficiency indicators from the 2024-25 Actual to the 2025-26 Budget largely reflects changes in the number of sitting days from year to year. In 2024-25, the sitting days was 48 due to the 2025 State General Election. The sitting days used in these calculations is 69 for the 2025-26 Budget, 64 for the 2025-26 Estimated Actual and 58 for the 2026-27 Budget Target.

Asset Investment Program

1. The Department's Asset Investment Program in 2026-27 currently includes the following major projects:
 - 1.1. \$2 million for the replacement of existing legacy ICT systems and the modernisation of the Department's digital services; and
 - 1.2. \$1.9 million for the replacement and relocation of Parliament's high voltage transformer, which has reached the end of its useful life.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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							
Asset Refurbishment and Replacement Program	28,287	24,287	1,170	1,000	1,000	1,000	1,000
Heritage Conservation	4,906	2,906	500	500	500	500	500
Parliamentary Information Management System	5,705	3,740	1,709	1,965	-	-	-
Transformer Replacement and Relocation	2,700	800	800	1,900	-	-	-
COMPLETED WORKS							
Air-Conditioning Chiller	914	914	64	-	-	-	-
Parliamentary Bells	1,491	1,491	99	-	-	-	-
Total Cost of Asset Investment Program.....	44,003	34,138	4,342	5,365	1,500	1,500	1,500
FUNDED BY							
Capital Appropriation			1,505	3,400	1,500	1,500	1,500
Internal Funds and Balances.....			489	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			795	-	-	-	-
Digital Capability Fund.....			1,553	1,965	-	-	-
Total Funding			4,342	5,365	1,500	1,500	1,500

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)	14,297	14,673	14,973	16,488	15,545	15,927	16,318
Grants and subsidies ^(c)	6	5	5	5	5	5	5
Supplies and services	4,544	2,732	3,280	3,922	3,839	2,875	2,904
Accommodation	3,623	4,591	4,631	5,012	4,753	4,834	4,902
Depreciation and amortisation	2,744	2,531	2,888	2,485	2,779	2,840	2,897
Finance and interest costs	2	2	2	1	3	2	2
Other expenses	271	236	342	392	244	247	250
TOTAL COST OF SERVICES	25,487	24,770	26,121	28,305	27,168	26,730	27,278
INCOME FROM GOVERNMENT							
Service appropriations	24,611	24,732	25,275	28,083	26,082	26,633	27,163
Resources received free of charge	860	38	38	38	38	38	38
Major Treasurer's Special Purpose Account(s) Asset Maintenance Fund	2,410	795	795	-	-	-	-
Other revenues	691	-	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	28,572	25,565	26,108	28,121	26,120	26,671	27,201
SURPLUS/(DEFICIENCY) FOR THE PERIOD	3,085	795	(13)	(184)	(1,048)	(59)	(77)

(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 112, 114 and 120 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	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
Country Schools Travel Subsidy	6	5	5	5	5	5	5
TOTAL	6	5	5	5	5	5	5

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	4,140	2,978	3,200	3,016	2,818	2,759	2,682
Receivables	290	173	290	814	290	290	290
Other.....	587	587	587	587	587	587	587
Total current assets	5,017	3,738	4,077	4,417	3,695	3,636	3,559
NON-CURRENT ASSETS							
Holding Account receivables	26,047	28,578	28,578	31,063	33,842	36,682	39,579
Property, plant and equipment ^(b)	131,727	100,386	132,327	133,970	133,992	133,879	133,741
Receivables	524	474	524	-	524	524	524
Intangibles	372	4,626	1,924	3,889	3,318	2,747	2,176
Other.....	56	88	56	56	56	56	56
Total non-current assets	158,726	134,152	163,409	168,978	171,732	173,888	176,076
TOTAL ASSETS	163,743	137,890	167,486	173,395	175,427	177,524	179,635
CURRENT LIABILITIES							
Employee provisions	3,703	3,236	3,703	3,703	3,703	3,703	3,703
Payables	1,057	647	1,057	1,057	1,057	1,057	1,057
Borrowings and leases	10	17	18	13	19	12	12
Total current liabilities	4,770	3,900	4,778	4,773	4,779	4,772	4,772
NON-CURRENT LIABILITIES							
Employee provisions	479	458	479	479	479	479	479
Borrowings and leases	8	2	1	18	12	1	-
Total non-current liabilities	487	460	480	497	491	480	479
TOTAL LIABILITIES	5,257	4,360	5,258	5,270	5,270	5,252	5,251
EQUITY							
Contributed equity	33,076	37,891	36,151	41,535	43,902	45,420	46,938
Accumulated surplus/(deficit).....	18,740	18,870	18,727	18,543	17,495	17,436	17,359
Reserves.....	106,670	76,769	107,350	108,047	108,760	109,416	110,087
Total equity	158,486	133,530	162,228	168,125	170,157	172,272	174,384
TOTAL LIABILITIES AND EQUITY	163,743	137,890	167,486	173,395	175,427	177,524	179,635

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

(b) There was a \$30 million revaluation increase in 2024-25 due to a change in the valuation methodology adopted by Landgate. Full details are included 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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	21,956	22,201	22,744	25,598	23,303	23,793	24,266
Capital appropriation	2,120	2,721	1,521	3,418	1,517	1,518	1,518
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	2,410	795	795	-	-	-	-
Digital Capability Fund	2,617	2,045	1,553	1,965	850	-	-
Other.....	847	-	-	-	-	-	-
Net cash provided by Government	29,950	27,762	26,613	30,981	25,670	25,311	25,784
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(13,993)	(14,673)	(14,973)	(16,488)	(15,545)	(15,927)	(16,318)
Grants and subsidies.....	(6)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services	(3,199)	(2,715)	(3,263)	(3,914)	(3,822)	(2,858)	(2,887)
Accommodation	(3,689)	(4,553)	(4,593)	(4,965)	(4,715)	(4,796)	(4,864)
GST payments	(1,369)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs.....	(2)	(2)	(2)	(1)	(3)	(2)	(2)
Other payments.....	(275)	(253)	(359)	(409)	(261)	(264)	(267)
Receipts ^(b)							
GST receipts	1,371	565	565	565	565	565	565
Net cash from operating activities	(21,162)	(22,201)	(23,195)	(25,782)	(24,351)	(23,852)	(24,343)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(7,561)	(5,545)	(4,342)	(5,365)	(1,500)	(1,500)	(1,500)
Net cash from investing activities.....	(7,561)	(5,545)	(4,342)	(5,365)	(1,500)	(1,500)	(1,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(15)	(16)	(16)	(18)	(17)	(18)	(18)
Other payments.....	(50)	-	-	-	-	-	-
Net cash from financing activities.....	(65)	(16)	(16)	(18)	(17)	(18)	(18)
NET INCREASE/(DECREASE) IN CASH HELD	1,162	-	(940)	(184)	(198)	(59)	(77)
Cash assets at the beginning of the reporting period	2,978	2,978	4,140	3,200	3,016	2,818	2,759
Cash assets at the end of the reporting period	4,140	2,978	3,200	3,016	2,818	2,759	2,682

(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 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
GST Receipts							
GST Input Credits	1,257	565	565	565	565	565	565
GST Receipts on Sales	114	-	-	-	-	-	-
TOTAL	1,371	565	565	565	565	565	565

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

Division 2

Parliamentary Commissioner for Administrative Investigations

Part 1

Parliament

Appropriations, Expenses and Cash Assets

	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 4 Net amount appropriated to deliver services	12,500	12,885	13,293	13,825	13,273	13,606	13,954
Amount Authorised by Other Statutes							
- Parliamentary Commissioner Act 1971.....	760	785	785	803	821	841	862
Total appropriations provided to deliver services.....	13,260	13,670	14,078	14,628	14,094	14,447	14,816
CAPITAL							
Item 105 Capital Appropriation.....	17	18	21	22	24	25	21
TOTAL APPROPRIATIONS	13,277	13,688	14,099	14,650	14,118	14,472	14,837
EXPENSES							
Total Cost of Services	15,358	17,194	17,847	18,560	17,980	17,900	18,269
Net Cost of Services ^(a)	12,501	14,428	14,945	15,794	15,214	14,887	15,256
CASH ASSETS ^(b)	4,277	2,961	3,627	2,901	2,669	2,669	2,669

(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
New Initiatives					
Case Management System	-	500	-	-	-
Scheme for Independent Oversight of Child Safe Organisations.....	368	697	-	-	-
Ongoing Initiative					
Indian Ocean Territories Commonwealth Funding	48	-	-	-	-
Other					
Revisions to Own-Source Revenue Estimates	93	-	-	-	-
RiskCover Fund Insurance Premiums	38	89	-	-	-
State Fleet Updates	6	6	5	4	8

Significant Initiatives

Case Management System

1. The Office will invest \$500,000 to undertake preparatory activities for the replacement of its case management system to improve data integration, and capture and reporting capabilities across the Office's functions, including complaint handling, reportable conduct investigations, and reviews of child death and family and domestic violence cases.

Scheme for Independent Oversight of Child Safe Organisations

2. The Office will spend \$1.1 million to design and develop an Independent Oversight Scheme for Child Safe Organisations and Out-of-Home Care Providers in Western Australia. The Scheme will strengthen accountability and compliance with child safety standards across organisations working with children, improving protections for vulnerable children in Western Australia in line with the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Building Safe and Inclusive Communities.	The public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making and practices and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct.	1. Resolving Complaints about the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying and Dealing with Reportable Conduct

Service Summary

Expense	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
1. Resolving Complaints about the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying and Dealing with Reportable Conduct	15,358	17,194	17,847	18,560	17,980	17,900	18,269
Total Cost of Services	15,358	17,194	17,847	18,560	17,980	17,900	18,269

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: The public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making and practices and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct:					
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies.....	100%	100%	100%	100%	
Number of improvements to practices or procedures as a result of Ombudsman action	57	100	70	100	1
Where the Ombudsman made recommendations regarding reportable conduct, the percentage of recommendations accepted by relevant entities	n.a.	100%	n.a.	100%	2
Number of actions taken by relevant entities to prevent reportable conduct.....	238	150	204	150	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 and higher than the 2024-25 Actual as there are fluctuations in improvements, related to the number, nature and outcomes of investigations finalised by the Ombudsman in any given year. The number of improvements made by agencies varies significantly from year to year and is difficult to accurately predict.
2. The Ombudsman's role has been educational, focusing on working with agencies to ensure they understand their reporting and investigation responsibilities under the Reportable Conduct Scheme. This includes providing guidance on how to draft and implement effective administrative policies and procedures before moving into a compliance phase, which involves making formal recommendations to improve existing systems. The lack of recommendations in the 2024-25 Actual and 2025-26 Estimated Actual highlights the proactive administrative measures taken by relevant entities to prevent reportable conduct, reflecting increased awareness among agencies about the requirements of the Reportable Conduct Scheme.
3. The 2025-26 Estimated Actual is lower than the 2024-25 Actual and higher than 2025-26 Budget as the Ombudsman expects to receive a lower number of reportable conduct notifications as many of the entities, subject to the Reportable Conduct Scheme, have improved their processes for notifying and investigating reportable conduct allegations. This reflects the Ombudsman's increased educative role, strong engagement by relevant entities, and the impact of proactive implementation of preventative actions.

Services and Key Efficiency Indicators

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 15,358	\$'000 17,194	\$'000 17,847	\$'000 18,560	1
Less Income	2,857	2,766	2,902	2,766	
Net Cost of Service	12,501	14,428	14,945	15,794	
Employees (Full-Time Equivalents)	85	92	95	97	
Efficiency Indicators					
Percentage of allegations finalised within three months	93%	95%	90%	95%	
Percentage of allegations finalised within 12 months	100%	100%	100%	100%	
Percentage of allegations on hand at 30 June less than three months old	85%	90%	70%	85%	2
Percentage of allegations on hand at 30 June less than 12 months old	100%	100%	100%	100%	
Average cost per finalised allegation	\$1,375	\$1,890	\$1,185	\$1,890	3
Average cost per finalised notification of death.....	\$14,429	\$14,655	\$21,509	\$14,655	4
Average cost per notification of reportable conduct.....	\$3,226	\$4,000	\$4,377	\$4,000	5
Cost of monitoring and inspection functions.....	\$1,116,054	\$1,176,000	\$1,190,465	\$1,176,000	

Explanation of Significant Movements

(Notes)

- The 2025-26 Budget, 2025-26 Estimated Actual, and 2026-27 Budget Target are higher than the 2024-25 Actual primarily due to lower spending on supplies and services in 2024-25, as well as increased expenditure associated with the development of the Independent Oversight Scheme for Child Safe Organisations and case management system.
- The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to an increased volume of complaints and a rise in cases requiring more complex assessment and investigation. Targeted measures to address the backlog, including intensified case closures and early resolution strategies, are currently being implemented and are expected to enhance performance over time.
- The 2025-26 Estimated Actual is lower than the 2025-26 Budget, primarily driven by a higher volume of allegations finalised during the year. While the net cost of complaint resolution remains broadly stable, increased throughput has improved efficiency outcomes, resulting in a lower average unit cost.
- The 2025-26 Estimated Actual is higher than the 2025-26 Budget and 2024-25 Actual, primarily as a result of a lower number of notifications finalised during the year and an increase in more complex child death review matters. While the overall cost of reviews increased, reduced throughput has contributed to a higher average cost per finalised notification.
- The 2025-26 Estimated Actual is higher than the 2024-25 Actual and 2025-26 Budget as the Ombudsman expects to receive a lower number of reportable conduct notifications, as many of the entities subject to the Reportable Conduct Scheme have improved their processes for notifying and investigating reportable conduct allegations. This results in variations in the average cost per notification as the Ombudsman incurs fixed costs irrespective of the number of reportable conduct notifications.

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							
Asset Replacement							
2024-25 Program	139	139	59	-	-	-	-
2025-26 Program	376	376	376	-	-	-	-
NEW WORKS							
Asset Replacement							
2026-27 Program	208	-	-	208	-	-	-
2027-28 Program	208	-	-	-	208	-	-
2028-29 Program	208	-	-	-	-	208	-
2029-30 Program	208	-	-	-	-	-	208
Total Cost of Asset Investment Program	1,347	515	435	208	208	208	208
FUNDED BY							
Holding Account			208	208	208	208	208
Internal Funds and Balances			227	-	-	-	-
Total Funding			435	208	208	208	208

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)	11,777	12,486	12,899	13,777	13,701	13,594	13,930
Supplies and services	1,687	2,653	2,813	2,566	2,230	2,260	2,260
Accommodation	1,254	1,288	1,288	1,288	1,288	1,288	1,288
Depreciation and amortisation	157	283	287	288	288	288	288
Finance and interest costs	16	4	6	6	4	3	7
Other expenses	467	480	554	635	469	467	496
TOTAL COST OF SERVICES	15,358	17,194	17,847	18,560	17,980	17,900	18,269
Income							
Grants and subsidies	-	-	78	35	35	35	35
Other revenue	2,857	2,766	2,824	2,731	2,731	2,978	2,978
Total Income	2,857	2,766	2,902	2,766	2,766	3,013	3,013
NET COST OF SERVICES	12,501	14,428	14,945	15,794	15,214	14,887	15,256
INCOME FROM GOVERNMENT							
Service appropriations	13,260	13,670	14,078	14,628	14,094	14,447	14,816
Resources received free of charge	309	440	440	440	440	440	440
TOTAL INCOME FROM GOVERNMENT	13,569	14,110	14,518	15,068	14,534	14,887	15,256
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,068	(318)	(427)	(726)	(680)	-	-

(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 85, 95 and 97 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	4,277	2,961	3,627	2,901	2,669	2,669	2,669
Holding Account receivables	208	208	208	208	208	208	208
Receivables	23	29	23	471	23	23	23
Other.....	131	-	131	131	131	131	131
Total current assets	4,639	3,198	3,989	3,711	3,031	3,031	3,031
NON-CURRENT ASSETS							
Holding Account receivables	2,251	2,326	2,326	2,406	2,486	2,566	2,646
Property, plant and equipment.....	100	137	257	276	203	158	136
Receivables	408	390	428	-	20	40	60
Intangibles	71	86	88	6	2	2	-
Total non-current assets	2,830	2,939	3,099	2,688	2,711	2,766	2,842
TOTAL ASSETS	7,469	6,137	7,088	6,399	5,742	5,797	5,873
CURRENT LIABILITIES							
Employee provisions	2,554	2,731	2,574	2,594	2,614	2,634	2,654
Payables	-	34	-	-	-	-	-
Borrowings and leases	17	2	24	27	27	17	22
Other.....	274	187	274	274	274	281	281
Total current liabilities	2,845	2,954	2,872	2,895	2,915	2,932	2,957
NON-CURRENT LIABILITIES							
Employee provisions	427	403	427	427	427	427	427
Borrowings and leases	49	-	46	38	14	24	53
Total non-current liabilities	476	403	473	465	441	451	480
TOTAL LIABILITIES.....	3,321	3,357	3,345	3,360	3,356	3,383	3,437
EQUITY							
Contributed equity	1,721	1,739	1,742	1,764	1,791	1,815	1,836
Accumulated surplus/(deficit).....	2,427	1,041	2,000	1,274	594	594	594
Reserves.....	-	-	1	1	1	5	6
Total equity	4,148	2,780	3,743	3,039	2,386	2,414	2,436
TOTAL LIABILITIES AND EQUITY	7,469	6,137	7,088	6,399	5,742	5,797	5,873

(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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	12,977	13,387	13,795	14,340	13,806	14,159	14,528
Capital appropriation	17	18	21	22	24	25	21
Holding Account drawdowns	208	208	208	208	208	208	208
Other.....	1	-	-	-	-	-	-
Net cash provided by Government	13,203	13,613	14,024	14,570	14,038	14,392	14,757
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(11,910)	(12,455)	(12,868)	(13,746)	(13,670)	(13,563)	(13,899)
Supplies and services	(1,456)	(2,371)	(2,461)	(2,214)	(1,878)	(1,908)	(1,978)
Accommodation	(1,253)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)
GST payments	(339)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs.....	(5)	(4)	(6)	(6)	(4)	(3)	(7)
Other payments.....	(501)	(458)	(602)	(683)	(517)	(515)	(474)
Receipts ^(b)							
Grants and subsidies.....	-	-	78	35	35	35	35
GST receipts	341	271	271	271	271	271	271
Other receipts	2,972	2,766	2,824	2,731	2,731	2,978	2,978
Net cash from operating activities	(12,151)	(13,685)	(14,198)	(15,046)	(14,466)	(14,139)	(14,508)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(80)	(267)	(435)	(208)	(208)	(208)	(208)
Net cash from investing activities.....	(80)	(267)	(435)	(208)	(208)	(208)	(208)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(15)	(18)	(21)	(22)	(24)	(25)	(21)
Other payments.....	(58)	(20)	(20)	(20)	(20)	(20)	(20)
Other proceeds	-	-	-	-	448	-	-
Net cash from financing activities.....	(73)	(38)	(41)	(42)	404	(45)	(41)
NET INCREASE/(DECREASE) IN CASH HELD	899	(377)	(650)	(726)	(232)	-	-
Cash assets at the beginning of the reporting period	3,378	3,338	4,277	3,627	2,901	2,669	2,669
Cash assets at the end of the reporting period	4,277	2,961	3,627	2,901	2,669	2,669	2,669

(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 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
Grants and Subsidies							
Indian Ocean Territories	-	-	78	35	35	35	35
GST Receipts							
GST Input Credits	36	73	73	73	73	73	73
GST Receipts on Sales	305	198	198	198	198	198	198
Other Receipts							
Other Receipts	2,972	2,766	2,824	2,731	2,731	2,978	2,978
TOTAL	3,313	3,037	3,173	3,037	3,037	3,284	3,284

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

Part 2

Government Administration

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Premier and Cabinet		
– Total Cost of Services.....	322,849	317,685
– Asset Investment Program	6,821	8,599
Public Sector Commission		
– Total Cost of Services.....	36,841	46,293
– Asset Investment Program	10,221	9,197
Governor's Establishment		
– Total Cost of Services.....	8,924	9,472
– Asset Investment Program	116	116
Western Australian Electoral Commission		
– Total Cost of Services.....	23,413	18,208
– Asset Investment Program	267	267
Salaries and Allowances Tribunal		
– Total Cost of Services.....	1,271	1,296
Commissioner for Children and Young People		
– Total Cost of Services.....	3,829	3,889
Office of the Information Commissioner		
– Total Cost of Services.....	7,093	7,614
– Asset Investment Program	100	674

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
WorkCover WA Authority		
– Asset Investment Program	785	1,066
Registrar, Western Australian Industrial Relations Commission		
– Total Cost of Services.....	13,988	14,601
– Asset Investment Program	160	160

Ministerial Responsibilities

Minister	Agency	Services
Premier; Minister for State Development; Trade and Investment; Economic Diversification Minister for Aboriginal Affairs; Water; Climate Resilience; South West Minister for Education; Early Childhood; Preventative Health; Wheatbelt Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Premier and Cabinet	1. Industry Development 2. Project Facilitation 3. Administration of Executive Government Services 4. Administration of Parliamentary Support 5. Government Policy Management - Whole-of-Government 6. Government Policy Management - Aboriginal Affairs 7. Government Policy Management - Digital Economy
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Public Sector Commission	1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting
	Governor's Establishment	1. Effective Support to the Governor 2. Management of the Governor's Establishment
Minister for Mines and Petroleum; Finance; Electoral Affairs; Goldfields-Esperance	Western Australian Electoral Commission	1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Salaries and Allowances Tribunal	1. Support Services to the Salaries and Allowances Tribunal
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	Commissioner for Children and Young People	1. Consultation, Research and Promotion of the Wellbeing of Children and Young People
	Office of the Information Commissioner	1. Resolution of Freedom of Information External Reviews and Advice Enquiries 2. Resolution of Privacy Complaints and Advice Enquiries
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women	WorkCover WA Authority	n.a.
	Registrar, Western Australian Industrial Relations Commission	1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court 2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission

Division 3 Premier and Cabinet

Part 2 Government Administration

Appropriations, Expenses and Cash Assets ^(a)

	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 5 Net amount appropriated to deliver services	214,397	224,473	260,518	280,881	273,683	269,997	269,063
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	3,099	3,238	3,238	3,311	3,325	3,399	3,484
Total appropriations provided to deliver services.....	217,496	227,711	263,756	284,192	277,008	273,396	272,547
ADMINISTERED TRANSACTIONS							
Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	388,560	192,612	312,435	191,568	152,819	181,977	131,759
CAPITAL							
Item 106 Capital Appropriation.....	3,110	1,465	12,390	5,616	5,505	5,656	5,189
TOTAL APPROPRIATIONS	609,166	421,788	588,581	481,376	435,332	461,029	409,495
EXPENSES							
Total Cost of Services	245,052	267,547	322,849	317,685	313,800	294,759	289,912
Net Cost of Services ^(b)	242,837	266,156	321,458	311,368	302,584	292,910	288,063
CASH ASSETS ^(c)	78,024	36,395	53,926	52,952	54,224	50,732	46,724

(a) The 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 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
New Initiatives					
2029 Bicentenary	1,251	1,037	1,063	1,089	558
Remediation of Casual Long Service Leave Entitlements	-	1,000	-	-	-
Scheme for Independent Oversight of Child Safe Organisations	201	416	-	-	-
Winter Strategy 2026	700	-	-	-	-
Ongoing Initiatives					
Budget Realignment ^(a)	-	6,142	6,308	6,440	7,322
Collie Delivery Unit	-	1,818	1,855	1,894	-
Council of Aboriginal Services Western Australia	-	-	1,941	1,999	2,058
Defence West	725	3,345	3,385	3,428	3,478
Digital Capability Fund Initiatives	-	7,650	7,598	2,497	2,561
Fuel Support Payment	200	800	-	-	-
Native Title Negotiations	3,200	-	-	-	-
Office of the Coordinator General	3,043	3,380	3,430	3,482	3,536

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Prevention of Family and Domestic Violence Initiatives - Central Information Point	-	2,159	2,187	-	-
State Digital Assets and Cyber Security Resilience	-	14,668	14,241	14,122	14,687
Stolen Generations Redress Scheme.....	7,288	7,450	8,656	8,647	-
Support for Parliamentary and Executive Government Service	8,308	9,995	9,753	9,494	1,526
Support for Regional Papers Project	-	1,000	-	-	-
Telethon	8,000	-	-	-	-
Western Australia's Closing the Gap 2026-2028 Implementation Plan	-	2,500	1,600	200	-
Other					
2026 WA Student Assistance Payment	-	867	-	-	-
Audit into WA Health Infrastructure Maintenance.....	440	-	-	-	-
Government Office Accommodation.....	691	3,151	3,073	2,510	2,539
GST Fairness Marketing Campaign	1,000	-	-	-	-
Ministerial Aircraft Replacement ^(b)	-	-	-	-	-
Public Sector Reform Transfers	719	1,234	1,264	1,295	1,320
RiskCover Fund Insurance Premiums	385	1,126	-	-	-

(a) Expenditure has been reprioritised from within the Department's existing budget to support part of this initiative.

(b) The Government has approved entering into a 10-year lease to replace its two ministerial aircrafts, with the cost to be offset by the indicative proceeds of selling the State's existing aircraft. Replacement of this fleet supports the safety and connectivity of the Government's operations across Western Australia. Amounts are not disclosed due to ongoing commercial negotiations.

Significant Initiatives

Diversifying the State's Economy and Supporting Regional Communities

1. The Office of the Coordinator General, which was established in the Department in 2025, is working to deliver its foundation State Development Area and Priority Projects. Under the new *State Development Act 2025*, this will provide a faster, clearer pathway to activating major projects and industrial precincts to support economic diversification and the State's energy transition.

Strengthening Partnerships to Deliver Closing the Gap Outcomes

2. The Department has worked with Government agencies, the Aboriginal Advisory Council of WA, the Aboriginal Health Council of WA (AHCWA) and the Council of Aboriginal Services WA (CASWA), in the development of the WA Closing the Gap 2026-28 Implementation Plan. The Implementation Plan includes dedicated funding to drive delivery of the priority reform areas of the National Agreement on Closing the Gap.

Providing Redress to Members of the Stolen Generations

3. On 27 May 2025, the Government announced it would deliver a \$300 million Stolen Generations Redress Scheme and on 10 November 2025 the Scheme opened to applications. The Department is leading the implementation of the Scheme, in partnership with Justice, Communities, and Creative Industries, Tourism and Sport.

Delivering Quality Infrastructure and Services Across our State

4. State Digital Assets provide essential economic infrastructure, continuing to secure and support government digital transactions and services. The Government is investing \$49.5 million to support digital platforms including the ServiceWA app to expand its services such as enabling the rapid deployment of payments and rebates. In the future, the app will securely store a digital driver's licence and other credentials in the ServiceWA digital wallet.

Building Safe and Inclusive Communities

5. The expansion of the Office of Digital Government's Cyber Security Unit will meet the rapidly growing demand for cyber security services within the public sector, including twenty-four seven threat detection, incident response, and capability uplift. These services support community safety by reducing the risk of cyber incidents that could disrupt essential public services and protect sensitive information.

Advancing Western Australia's Defence Industry

6. Defence West's core function is to support the growth and competitiveness of Western Australia's defence industry, unlock opportunities for Western Australian businesses, position the State as a destination of choice for defence manufacturing and investment, and serve as the principal point of contact for Defence and defence industry. Accordingly, a stable and recurring appropriation enables improved forward planning and a consistent, strategic presence at key defence industry forums.

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

Where practical, key performance information for the 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	1. Industry Development 2. Project Facilitation
Delivering Quality Infrastructure and Services Across Our State.	Executive Government, Leader of the Opposition, Leader of the Second Party of Opposition and Members of Parliament receive appropriate support.	3. Administration of Executive Government Services 4. Administration of Parliamentary Support
	The Premier and Ministers receive high quality and timely policy advice.	5. Government Policy Management - Whole-of-Government 6. Government Policy Management - Aboriginal Affairs 7. Government Policy Management - Digital Economy

Service Summary

Expense	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
1. Industry Development	8,080	18,322	19,483	14,148	12,341	12,219	11,643
2. Project Facilitation	2,503	2,653	7,557	8,911	9,027	9,329	9,636
3. Administration of Executive Government Services	83,840	69,545	86,811	96,998	98,773	90,060	91,045
4. Administration of Parliamentary Support	41,125	41,353	42,358	44,947	44,805	44,539	44,707
5. Government Policy Management - Whole-of-Government	55,754	51,976	68,370	52,403	51,092	48,096	47,376
6. Government Policy Management - Aboriginal Affairs	17,126	36,028	45,809	36,566	36,948	35,373	27,904
7. Government Policy Management - Digital Economy	36,624	47,670	52,461	63,712	60,814	55,143	57,601
Total Cost of Services	245,052	267,547	322,849	317,685	313,800	294,759	289,912

Outcomes and Key Effectiveness Indicators ^{(a)(b)}

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs ^(c)					
Outcome: Executive Government, Leader of the Opposition, Leader of the Second Party of Opposition and Members of Parliament receive appropriate support:					
Targets for support services are met or exceeded	93%	99%	95%	97%	
Service recipient's confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met.....	3.5	4	4	4	
Outcome: The Premier and Ministers receive high quality and timely policy advice:					
Service recipient's confirmation that high quality and timely policy advice is provided	3.6	3	3	3	

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

(b) These measures are derived from annual survey ratings provided by service recipients and reflect the extent to which: (i) services enabled the obligations of Executive Government and Members of Parliament to be met; and (ii) policy advice provided was of a high quality and delivered in a timely manner.

(c) The Department is temporarily exempted from reporting key effectiveness indicators for this outcome and in the 2025-26 Annual Report, as the relevant services are in transition due to Public Sector Reform and legislative changes.

Services and Key Efficiency Indicators**1. Industry Development** ^(a)

This service comprises Defence West, which works with government agencies and the private sector to increase the employment of local workers and the involvement of Western Australian business in the defence supply chain for government and private industry works and contracts.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 8,080	\$'000 18,322	\$'000 19,483	\$'000 14,148	1,2
Less Income	370	470	470	470	
Net Cost of Service	7,710	17,852	19,013	13,678	
Employees (Full-Time Equivalents)	26	26	30	33	1

(a) The Department is temporarily exempted from reporting key efficiency indicators for this service and in the 2025-26 Annual Report, following the Government's decision to establish Defence West as a statutory authority by 2027.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is primarily related to additional resourcing for Defence West.
2. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to a reduction in defence industry financial assistance payments.

2. Project Facilitation ^(a)

This service comprises the Coordinator General function, which will work across government to activate major State-significant projects and industrial precincts for the benefit of Western Australia.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 2,503	\$'000 2,653	\$'000 7,557	\$'000 8,911	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	2,503	2,653	7,557	8,911	
Employees (Full-Time Equivalents)	12	12	25	32	1

(a) The Department is temporarily exempted from reporting key efficiency indicators for this service and in the 2025-26 Annual Report, as the *State Development Act 2025* has only recently been passed by Parliament.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual and subsequently to the 2026-27 Budget Target, primarily reflects additional resourcing received for the establishment of the Coordinator General operating model.

3. Administration of Executive Government Services

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 83,840	\$'000 69,545	\$'000 86,811	\$'000 96,998	1
Less Income	1,456	530	530	5,286	
Net Cost of Service	82,384	69,015	86,281	91,712	
Employees (Full-Time Equivalents)	353	329	388	402	2
Efficiency Indicators					
Average operating cost per Ministerial Office (including the Premier's Office, Leader of the Opposition and Leader of the Second Party of Opposition Offices)	\$3,626,908	\$2,986,834	\$3,262,307	\$3,413,656	
Average cost of support provided per Ministerial Office (including the Premier's Office, Leader of the Opposition and Leader of the Second Party of Opposition Offices)	\$785,704	\$673,380	\$1,306,674	\$1,691,521	3

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is primarily due to additional support for Executive Government services.
2. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to additional support for Executive Government Services and realignment of FTEs between services to properly reflect intended service outcomes for the Department.
3. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to realignment of business areas between services to properly reflect intended service outcomes for the Department.

4. Administration of Parliamentary Support

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 41,125	\$'000 41,353	\$'000 42,358	\$'000 44,947	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	41,125	41,353	42,358	44,947	
Employees (Full-Time Equivalents) ^(a)	211	217	228	228	1
Efficiency Indicators					
Average cost of entitlements per Member of Parliament.....	\$390,506	\$395,129	\$405,224	\$428,772	
Average cost of support per Member of Parliament	\$33,884	\$35,635	\$31,456	\$34,599	

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

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual, primarily relates to the implementation of the Independent Review of Employment Arrangements for Electorate Officers, including additional resources.

5. Government Policy Management - Whole-of-Government ^(a)

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

- leadership and coordination of cross-agency solutions to complex issues;
- managing and coordinating Government input into intergovernmental negotiations and advice on federal reform and other matters raised through National Cabinet and the Council for the Australian Federation;
- emergency management policy advice to the Premier, Ministers and government agencies, and whole-of-government management and coordination of significant security incidents and emergencies; and
- strategic policy advice and coordination to the Minister for Early Childhood, including overseeing the development and statewide rollout of full-time kindergarten and other policy opportunities to enhance early childhood.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 55,754	\$'000 51,976	\$'000 68,370	\$'000 52,403	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	55,754	51,976	68,370	52,403	
Employees (Full-Time Equivalents)	133	170	152	185	2,3

(a) During 2025-26, the Department received a direction under section 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the Annual Report with respect to the 2025-26 financial year or any subsequent financial year.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to various one-off initiatives, such as an additional \$8 million donation to Telethon, and targeted media campaigns, including the Family and Domestic Violence Victims Support and GST fairness marketing campaign.
2. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to the realignment of FTEs between services to properly reflect intended service outcomes for the Department.
3. The increase from the 2025-26 Budget to the 2026-27 Budget Target relates to resourcing for the Office of Early Childhood (Full-time Kindergarten Pilots), 2029 Bicentenary, continuation of Collie Delivery Unit and budget realignment.

6. Government Policy Management - Aboriginal Affairs ^(a)

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 17,126	\$'000 36,028	\$'000 45,809	\$'000 36,566	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	17,126	36,028	45,809	36,566	
Employees (Full-Time Equivalents)	53	90	110	110	2

(a) During 2025-26, the Department received a direction under section 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the Annual Report with respect to the 2025-26 financial year or any subsequent financial year.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to carryovers for Native Title Negotiations and Implementation of the South West Native Title Settlement
2. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to resourcing for the Stolen Generations Redress Scheme.

7. Government Policy Management - Digital Economy ^(a)

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 36,624	\$'000 47,670	\$'000 52,461	\$'000 63,712	1
Less Income	389	391	391	561	
Net Cost of Service	36,235	47,279	52,070	63,151	
Employees (Full-Time Equivalents)	132	150	144	181	

(a) During 2025-26, the Department received a direction under section 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the Annual Report with respect to the 2025-26 financial year or any subsequent financial year.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2026-27 Budget Target primarily relates to funding and additional resourcing, for Investment in State Digital Assets and Cyber Security Resilience and Digital Capability Fund Initiatives.

Asset Investment Program

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

	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							
Asset Replacement/Upgrade							
Government Office Accommodation	6,162	4,314	4,314	924	462	462	-
Computer Hardware and Software							
Corporate Information Technology and Cyber Security							
Uplift	5,624	1,000	1,000	1,000	1,000	1,081	1,543
ServiceWA App	1,724	774	774	440	510	-	-
COMPLETED WORKS							
Asset Replacement/Upgrade							
Computer Hardware and Software							
2025-26 Program	81	81	81	-	-	-	-
Security Upgrade	1,452	1,452	652	-	-	-	-
NEW WORKS							
Asset Replacement/Upgrade							
Office Accommodation	3,324	-	-	2,078	623	623	-
Computer Hardware and Software							
2026-27 Program	81	-	-	81	-	-	-
2027-28 Program	81	-	-	-	81	-	-

	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
Western Australia's Digital Driver's Licence and Identity Ecosystem Uplift - Phase 2	8,338	-	-	4,076	4,262	-	-
Total Cost of Asset Investment Program.....	26,867	7,621	6,821	8,599	6,938	2,166	1,543
FUNDED BY							
Capital Appropriation			5,314	4,002	2,085	2,085	1,462
Holding Account.....			81	81	81	81	81
Internal Funds and Balances.....			652	-	-	-	-
Major Treasurer's Special Purpose Account(s) Digital Capability Fund.....			774	4,516	4,772	-	-
Total Funding			6,821	8,599	6,938	2,166	1,543

Financial Statements

The 2024-25 Actual data has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Income Statement

Expenses

1. The increase in Total Cost of Services from the 2025-26 Budget to the 2025-26 Estimated Actual of \$55.3 million mainly relates to new initiatives including the Stolen Generations Redress Scheme, and for existing initiatives such as Support for Parliamentary and Executive Government Services. It also includes various one-off initiatives, such as an additional \$8 million donation to Telethon, and targeted media campaigns.
2. The 2026-27 Budget Year increase in relation to the 2025-26 Budget, primarily reflects additional resourcing required for the Digital Capability Fund Initiatives, Investment in State Digital Assets and Cyber Security Resilience and the Western Australia's Closing the Gap 2026-2028 Implementation Plan.

Income

3. The increase in total income from Government from the 2025-26 Budget to the 2025-26 Estimated Actual reflects additional funding for the delivery of initiatives as described in the expenses section.

Statement of Financial Position

4. The increases in total assets and total liabilities from the 2025-26 Estimated Actual to the 2026-27 Budget are largely driven by the accounting treatment of the new Ministerial Aircraft lease.

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)	151,456	149,152	163,305	185,496	187,242	189,085	191,057
Grants and subsidies ^(c)	22,772	25,561	39,039	23,509	20,054	12,467	11,998
Supplies and services	27,232	65,454	91,838	67,151	59,251	55,847	49,660
Accommodation	22,734	19,620	20,067	22,831	22,825	22,457	22,652
Depreciation and amortisation	2,562	2,029	2,111	4,285	5,730	5,931	5,732
Finance and interest costs	77	68	83	1,536	2,204	2,044	1,867
Other expenses	18,219	5,663	6,406	12,877	16,494	6,928	6,946
TOTAL COST OF SERVICES	245,052	267,547	322,849	317,685	313,800	294,759	289,912
Income							
Sale of goods and services	363	411	411	581	691	869	869
Grants and subsidies	1,456	510	510	510	510	510	510
Other revenue	396	470	470	5,226	10,015	470	470
Total Income	2,215	1,391	1,391	6,317	11,216	1,849	1,849
NET COST OF SERVICES	242,837	266,156	321,458	311,368	302,584	292,910	288,063
INCOME FROM GOVERNMENT							
Service appropriations	217,496	227,711	263,756	284,192	277,008	273,396	272,547
Resources received free of charge	6,598	7,319	7,319	7,319	7,319	7,319	7,319
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	40	37	1,038	40	40	40	40
Other appropriations	-	-	-	2,013	4,027	4,027	-
Other revenues	6,400	4,363	4,063	2,566	1,540	1,540	1,540
TOTAL INCOME FROM GOVERNMENT	230,534	239,430	276,176	296,130	289,934	286,322	281,446
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(12,303)	(26,726)	(45,282)	(15,238)	(12,650)	(6,588)	(6,617)

(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 920, 1,077 and 1,171 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			
Aboriginal Engagement Unit Grants	3,135	4,996	10,549	4,955	3,455	3,331	3,331
AI Investment Grants	-	-	-	5,000	5,000	-	-
AUKUS Small and Medium Enterprise							
Readiness Fund	-	553	553	483	482	482	393
Community Grants	17,900	9,242	17,167	9,167	9,167	7,204	7,204
Defence Industry Veterans Employment							
Scheme	-	-	-	100	100	100	100
Defence Science Centre	874	1,144	1,144	970	970	970	970
Defence West	863	6,729	6,729	834	880	380	-
Small Commitments	-	897	897	-	-	-	-
Veterans Initiatives	-	2,000	2,000	2,000	-	-	-
TOTAL	22,772	25,561	39,039	23,509	20,054	12,467	11,998

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	63,419	25,290	43,748	42,774	44,046	40,554	36,546
Restricted cash	14,605	11,105	10,178	10,178	10,178	10,178	10,178
Holding Account receivables	11,513	11,432	11,513	11,513	11,513	11,513	11,513
Receivables	4,434	2,266	4,323	4,323	4,323	4,323	4,323
Other.....	3,882	5,853	10,421	3,889	3,889	3,889	3,889
Total current assets	97,853	55,946	80,183	72,677	73,949	70,457	66,449
NON-CURRENT ASSETS							
Holding Account receivables	35,155	36,105	36,106	40,342	46,023	51,905	57,585
Property, plant and equipment.....	3,356	7,670	8,617	53,201	55,008	51,767	47,225
Receivables	4,393	3,682	4,490	4,490	4,490	4,490	4,490
Intangibles	1,669	793	1,669	1,669	1,669	1,669	1,669
Other.....	-	-	-	4,763	4,763	4,763	4,763
Total non-current assets	44,573	48,250	50,882	104,465	111,953	114,594	115,732
TOTAL ASSETS	142,426	104,196	131,065	177,142	185,902	185,051	182,181
CURRENT LIABILITIES							
Employee provisions	28,262	27,481	28,080	28,080	28,080	28,080	28,080
Payables.....	11,040	7,423	11,272	11,272	11,272	11,304	11,336
Borrowings and leases	415	432	518	476	528	529	530
Other.....	8	290	278	278	278	278	278
Total current liabilities	39,725	35,626	40,148	40,106	40,158	40,191	40,224
NON-CURRENT LIABILITIES							
Employee provisions	4,212	3,584	4,203	4,203	4,203	4,203	4,203
Borrowings and leases	531	419	446	37,486	34,724	31,676	28,526
Other.....	-	8	-	-	-	-	-
Total non-current liabilities	4,743	4,011	4,649	41,689	38,927	35,879	32,729
TOTAL LIABILITIES.....	44,468	39,637	44,797	81,795	79,085	76,070	72,953
EQUITY							
Contributed equity	127,924	150,593	161,516	185,833	209,953	218,705	225,569
Accumulated surplus/(deficit).....	(29,966)	(86,034)	(75,248)	(90,486)	(103,136)	(109,724)	(116,341)
Total equity	97,958	64,559	86,268	95,347	106,817	108,981	109,228
TOTAL LIABILITIES AND EQUITY	142,426	104,196	131,065	177,142	185,902	185,051	182,181

(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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	214,023	226,761	262,724	279,875	271,246	267,433	266,786
Capital appropriation	3,110	1,465	12,390	5,616	5,505	5,656	5,189
Holding Account drawdowns	81	81	81	81	81	81	81
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	1,415	1,425	1,425	-	-	-	-
Digital Capability Fund.....	31,810	19,937	19,937	18,699	18,619	3,096	2,609
Royalties for Regions Fund							
Regional Community Services Fund.....	40	37	1,038	40	40	40	40
Other.....	6,312	4,754	4,454	3,127	2,211	2,389	2,389
Administered appropriations	-	-	-	2,013	4,027	4,027	-
Net cash provided by Government	256,791	254,460	302,049	309,451	301,729	282,722	277,094
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(149,493)	(149,152)	(163,305)	(185,496)	(187,242)	(189,085)	(191,057)
Grants and subsidies.....	(22,561)	(25,561)	(39,039)	(23,509)	(20,054)	(12,467)	(11,998)
Supplies and services	(21,661)	(59,091)	(84,355)	(59,983)	(55,398)	(52,058)	(45,874)
Accommodation	(21,776)	(18,684)	(19,131)	(16,594)	(16,856)	(16,428)	(16,561)
GST payments	(7,857)	(7,049)	(7,049)	(7,049)	(7,049)	(7,049)	(7,049)
Finance and interest costs.....	(77)	(68)	(83)	(1,536)	(2,204)	(2,044)	(1,867)
Other payments.....	(15,660)	(5,653)	(7,516)	(18,861)	(18,901)	(9,395)	(9,475)
Receipts ^(b)							
Grants and subsidies.....	1,086	510	510	510	510	510	510
Sale of goods and services.....	258	20	20	20	20	20	20
GST receipts	7,929	7,049	7,049	7,049	7,049	7,049	7,049
Other receipts	634	470	470	5,226	470	470	470
Net cash from operating activities	(229,178)	(257,209)	(312,429)	(300,223)	(299,655)	(280,477)	(275,832)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,617)	(3,794)	(6,821)	(8,599)	(6,938)	(2,166)	(1,543)
Other payments.....	-	-	(6,532)	-	-	-	-
Proceeds from sale of non-current assets.....	-	-	-	-	9,545	-	-
Net cash from investing activities.....	(1,617)	(3,794)	(13,353)	(8,599)	2,607	(2,166)	(1,543)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(456)	(454)	(533)	(1,603)	(3,409)	(3,571)	(3,727)
Other payments.....	(808)	-	-	-	-	-	-
Net cash from financing activities.....	(1,264)	(454)	(533)	(1,603)	(3,409)	(3,571)	(3,727)
NET INCREASE/(DECREASE) IN CASH HELD	24,732	(6,997)	(24,266)	(974)	1,272	(3,492)	(4,008)
Cash assets at the beginning of the reporting period	53,292	43,392	78,192	53,926	52,952	54,224	50,732
Cash assets at the end of the reporting period	78,024	36,395	53,926	52,952	54,224	50,732	46,724

(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	\$'000	\$'000	\$'000	\$'000	\$'000
Grants and Subsidies							
Commonwealth Grants and Subsidies	1,086	510	510	510	510	510	510
Grants and Subsidies	-	300	-	-	-	-	-
Sale of Goods and Services							
Other Receipts	6,068	1,443	3,969	7,395	1,723	1,901	1,901
Other Receipts - Defence Science Centre	499	470	470	470	470	470	470
GST Receipts							
GST Input Credits	6,559	6,832	6,832	6,832	6,832	6,832	6,832
GST Receipts on Sales	1,370	217	217	217	217	217	217
Other Receipts							
All Other Receipts	634	505	505	508	508	508	508
TOTAL	16,216	10,277	12,503	15,932	10,260	10,438	10,438

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

DETAILS OF ADMINISTERED TRANSACTIONS

	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	\$'000	\$'000	\$'000	\$'000	\$'000
INCOME							
Other							
Aboriginal Engagement - Strategic Solutions Program	-	3,000	3,000	3,000	-	-	-
All Others ^(a)	5,716	-	-	-	-	-	-
Gibson Desert Nature Reserve Compensation Settlement	183	188	192	199	204	210	215
Griffin Coal Financial Assistance Agreement	95,800	74,200	74,200	-	-	-	-
Griffin Coal Financial Assistance Agreement - Provision	-	19,000	19,000	-	-	-	-
Resources Community Investment Initiative ...	12,800	2,500	2,500	3,200	9,700	1,800	-
South West Native Title Settlement Capital Works (Administrative Offices)	15,400	-	-	-	-	-	-
South West Settlement							
Noongar Boodja Trust	74,017	75,617	77,225	80,120	82,324	84,383	86,491
Noongar Land Fund	406	6,609	6,648	6,655	6,698	6,696	6,717
Stolen Generations Redress Scheme	-	-	117,225	65,125	26,050	52,100	-
Stolen Wages Class Action	180,400	-	-	-	-	-	-
The ANZAC Day Trust	1,300	1,540	1,540	1,300	1,300	1,300	-
Yamatji Nation Indigenous Land Use Agreement	22,244	38,067	39,053	41,824	42,941	43,984	45,053
TOTAL ADMINISTERED INCOME	408,266	220,721	340,583	201,423	169,217	190,473	138,476
EXPENSES							
Grants to Charitable and Other Public Bodies							
Aboriginal Engagement - Strategic Solutions Program	-	3,000	3,000	3,000	-	-	-
All Others ^(a)	5,716	-	-	-	-	-	-
Gibson Desert Nature Reserve Compensation Settlement Administered	24	19	50	16	13	12	4
Griffin Coal Financial Assistance Agreement	108,278	74,200	76,915	-	-	-	-
Griffin Coal Financial Assistance Agreement - Provision	-	19,000	19,000	-	-	-	-
Resources Community Investment Initiative - Consolidated Account Payments	-	4,226	4,226	5,136	11,644	3,556	-
South West Native Title Settlement Capital Works (Administrative Offices)	15,400	-	-	-	-	-	-
South West Settlement							
Noongar Boodja Trust	16,742	14,745	32,383	13,444	11,511	9,457	7,284
Noongar Land Fund	606	4,918	5,112	6,108	5,435	6,067	6,054
Stolen Generations Redress Scheme	-	-	117,225	65,125	26,050	52,100	-
Stolen Wages Class Action	104,071	-	76,329	-	-	-	-
The ANZAC Day Trust	1,300	1,540	1,540	1,300	1,300	1,300	-
Yamatji Nation Alternative Settlement Agreement - Registration	18,208	10,169	24,406	9,796	8,976	8,105	7,186
TOTAL ADMINISTERED EXPENSES	270,345	131,817	360,186	103,925	64,929	80,597	20,528

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

Agency Special Purpose Account Details

NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

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

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	7,074	7,032	7,032	6,857
Receipts: Appropriations.....	25	25	25	25
	7,099	7,057	7,057	6,882
Payments	67	200	200	200
CLOSING BALANCE	7,032	6,857	6,857	6,682

DEFENCE SCIENCE CENTRE

Account Purpose: To support university-government-industry research and skills through grants programs to higher degree students on defence-relevant projects and/or defence industry placements, collaborative research grants for defence-relevant research in Western Australia and defence industry internships.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	379	475	205	443
Receipts: Appropriations.....	200	-	7	-
Other	500	970	299	970
	1,079	1,445	511	1,413
Payments	874	1,144	68	970
CLOSING BALANCE	205	301	443	443

ARTIFICIAL INTELLIGENCE INVESTMENT FUND

Account Purpose: To hold funding for the purpose of strategic and targeted investments in artificial intelligence projects that support productivity improvements in the public sector and/or the delivery of Government priorities.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	-	-	-	-
Receipts: Appropriations.....	-	-	-	5,000
CLOSING BALANCE	-	-	-	5,000

RESOURCES COMMUNITY INVESTMENT INITIATIVE

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

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	-	12,800	12,800	20,374
Receipts:				
Other	12,800	11,800	18,300	6,300
	12,800	24,600	31,100	26,674
Payments	-	4,226	10,726	9,636
CLOSING BALANCE	12,800	20,374	20,374	17,038

Division 4 **Public Sector Commission**

Part 2 **Government Administration**

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 7 Net amount appropriated to deliver services	30,136	36,671	33,904	39,569	40,978	42,155	43,176
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	532	548	548	562	576	590	605
Total appropriations provided to deliver services.....	30,668	37,219	34,452	40,131	41,554	42,745	43,781
CAPITAL							
Item 107 Capital Appropriation.....	23	19,224	10,144	9,118	32	34	33
TOTAL APPROPRIATIONS	30,691	56,443	44,596	49,249	41,586	42,779	43,814
EXPENSES							
Total Cost of Services	33,136	39,529	36,841	46,293	47,949	49,389	50,210
Net Cost of Services ^(a)	33,058	39,492	36,804	46,239	47,896	49,332	50,153
CASH ASSETS ^(b)	15,831	14,717	16,024	15,950	16,529	16,455	16,365

(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 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Ongoing Initiative					
The Skills Academy (Western Australian Public Sector Learning Initiative) ...	(2,375)	(597)	466	149	329
Other					
2026-27 Streamlined Budget Process Incentive Funding	-	963	-	-	-
Public Sector Training Programs	(380)	(178)	(526)	(150)	(380)
RiskCover Fund Insurance Premiums	60	59	-	-	-
State Fleet Updates	12	10	7	7	8

Significant Initiatives

1. As part of the Commission's digital transformation and broader recruitment reform, a contemporary Western Australian Public Sector jobs board will be implemented. This will maintain a trusted and secure primary recruitment gateway for Western Australia's largest employer, supporting around four million website visitors annually.
2. The Commission is overseeing sector-wide changes to recruitment aimed at achieving a more contemporary approach to merit, equity, probity, stability and efficiency.
 - 2.1. Changes include new recruitment rules which come into effect on 1 July 2026, including a more rigorous Recruitment Standard and three new Commissioner's instructions, amendments to the *Public Sector Management Act 1994*, and improved monitoring and reporting.
 - 2.2. To support the reforms, the Commission has launched a public sector 'recruitment hub' providing detailed guidance. A foundational online recruitment course aligned to the new rules has been developed and is available for all public sector hiring managers.
3. The Western Australian Public Sector Learning Initiative started operating as The Skills Academy in March 2026 with the first group of foundational courses released to advance the core skills of public sector staff. The courses, which will be released in stages throughout 2026, are tailored to the sector and cover essential areas such as finance, procurement, contract management, asset management, integrity and workforce planning. The Skills Academy supports the Government priority of a skilled and productive Western Australian workforce.
 - 3.1. The Initiative will be delivered through the development of The Skills Academy learning, technology and services elements over 2025-26 and 2026-27. Running costs over the forward estimates period are offset by matching expense reductions across participating agencies' approved budgets.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	An efficient and effective public sector that operates with integrity.	1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting

Service Summary

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Sector Leadership.....	13,357	14,995	14,416	15,458	15,400	16,102	16,241
2. Assistance and Support.....	11,673	16,443	14,403	22,519	24,180	24,629	25,099
3. Oversight and Reporting.....	8,106	8,091	8,022	8,316	8,369	8,658	8,870
Total Cost of Services	33,136	39,529	36,841	46,293	47,949	49,389	50,210

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: An efficient and effective public sector that operates with integrity:					
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance integrity within their organisations	96%	90%	100%	90%	1
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance the effectiveness and efficiency of their organisations	93%	90%	88%	90%	
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance diversity and inclusion within their organisations	95%	90%	100%	90%	1

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

Explanation of Significant Movements

(Notes)

1. The Commission has maintained strong results across 2024-25 and 2025-26, exceeding the 2025-26 Budget Target. The Commission has received a 100% 'Agree' response for the first time in the 2025-26 Estimated Actual.

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	13,357	14,995	14,416	15,458	
Less Income	78	37	30	30	
Net Cost of Service	13,279	14,958	14,386	15,428	
Employees (Full-Time Equivalents)	53	58	58	57	
Efficiency Indicators					
Average cost per leadership development product, program or training hour....	\$130	\$125	\$122	\$121	
Average cost per workforce development program, product or training hour	\$129	\$137	\$131	\$147	1

Explanation of Significant Movements

(Notes)

1. The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is mainly due to lower spending in 2025-26 following a change in timing of the Solid Futures Aboriginal traineeship program to align with financial year reporting, as well as the deferral of the Senior Executive Service Talent Program from 2025-26 to 2026-27.

2. Assistance and Support

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 11,673	\$'000 16,443	\$'000 14,403	\$'000 22,519	1
Less Income	nil	nil	7	24	
Net Cost of Service	11,673	16,443	14,396	22,495	
Employees (Full-Time Equivalents)	47	57	57	57	
Efficiency Indicators					
Average cost per hour of assistance and support provided	\$129	\$146	\$126	\$209	1
Average cost per public administration, standards and integrity program, product or training hour	\$121	\$160	\$163	\$157	

Explanation of Significant Movements

(Notes)

- The decrease in the 2025-26 Estimated Actual compared to the 2025-26 Budget primarily reflects the revised commencement timeframe for The Skills Academy following contract award, with the first release of foundational courses taking place in March 2026 (rather than in late 2025). The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual largely reflects the commencement of a full year of operations from 2026-27 and the amortisation of capitalised intangible assets following the design and build of The Skills Academy.

3. Oversight and Reporting

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 8,106	\$'000 8,091	\$'000 8,022	\$'000 8,316	
Less Income	nil	nil	nil	nil	
Net Cost of Service	8,106	8,091	8,022	8,316	
Employees (Full-Time Equivalents)	39	42	42	43	
Efficiency Indicators					
Average cost per hour addressing legislative and policy development	\$116	\$100	\$99	\$106	1
Average cost per hour of performance and oversight activity	\$104	\$98	\$96	\$99	
Percentage of oversight actions completed within target timeframes	93%	90%	95%	90%	

Explanation of Significant Movements

(Notes)

- The decrease in the 2025-26 Estimated Actual compared to the 2024-25 Actual primarily reflects lower than expected ICT costs and an increase in the number of staffing hours allocated to this efficiency indicator in 2025-26.

Asset Investment Program

1. A total of \$19.2 million will be invested to support The Skills Academy over 2025-26 and 2026-27. This includes the development of courses, the provision of a technology platform, and the establishment of a service centre. The first tranche of courses was released in 2025-26, with the remainder to be finalised throughout 2026-27.
2. The investment of \$109,000 per annum over the outyears remains focused on the ongoing replacement of computing equipment to assist in the effective delivery of services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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							
The Skills Academy (Western Australian Public Sector Learning Initiative).....	19,200	10,112	10,112	9,088	-	-	-
COMPLETED WORKS							
Replacement of Computing Equipment - 2025-26 Program	109	109	109	-	-	-	-
NEW WORKS							
Replacement of Computing Equipment							
2026-27 Program	109	-	-	109	-	-	-
2027-28 Program	109	-	-	-	109	-	-
2028-29 Program	109	-	-	-	-	109	-
2029-30 Program	109	-	-	-	-	-	109
Total Cost of Asset Investment Program.....	19,745	10,221	10,221	9,197	109	109	109
FUNDED BY							
Capital Appropriation			10,112	9,088	-	-	-
Holding Account.....			109	109	109	109	109
Total Funding			10,221	9,197	109	109	109

Financial Statements

Income Statement

Expenses

1. The decrease in supplies and services in the 2025-26 Estimated Actual compared to the 2025-26 Budget primarily reflects the revised commencement timeframe for The Skills Academy following contract award, with the first release of foundational courses taking place in March 2026. Higher supplies and services expenditure over the forward estimates period largely reflects the commencement of a full year of operations from 2026-27.
2. The increase in depreciation and amortisation over the forward estimates period compared to the 2025-26 Estimated Actual reflects the design and build of The Skills Academy.

Income

3. Consistent with the movement in supplies and services, the decrease in service appropriation in 2025-26 Estimated Actual compared to the 2025-26 Budget, and subsequent increases over the forward estimates period primarily reflect the revised timeframes for The Skills Academy.

Statement of Financial Position

4. The decrease in intangible assets in the 2025-26 Estimated Actual compared to the 2025-26 Budget primarily reflects the timing of the design and build of The Skills Academy, following the finalisation of contractual arrangements. The build will be fully capitalised in the 2026-27 Budget Year with amortisation progressively reducing the intangible assets over the forward estimates period.

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)	23,010	25,374	25,369	26,243	26,897	27,570	28,260
Grants and subsidies ^(c)	24	18	18	18	18	18	18
Supplies and services	6,878	11,114	8,118	13,301	13,897	14,652	14,768
Accommodation	2,562	2,547	2,677	2,677	2,677	2,677	2,677
Depreciation and amortisation	138	144	153	3,537	3,991	3,991	3,991
Finance and interest costs	7	6	9	9	7	6	7
Other expenses	517	326	497	508	462	475	489
TOTAL COST OF SERVICES	33,136	39,529	36,841	46,293	47,949	49,389	50,210
Income							
Other revenue	78	37	37	54	53	57	57
Total Income	78	37	37	54	53	57	57
NET COST OF SERVICES	33,058	39,492	36,804	46,239	47,896	49,332	50,153
INCOME FROM GOVERNMENT							
Service appropriations	30,668	37,219	34,452	40,131	41,554	42,745	43,781
Resources received free of charge	978	1,122	1,122	1,122	1,122	1,122	1,122
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	-	5	-	-	-	-	-
Other revenues	1,154	1,905	1,525	1,628	1,408	1,653	1,438
TOTAL INCOME FROM GOVERNMENT	32,800	40,251	37,099	42,881	44,084	45,520	46,341
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(258)	759	295	(3,358)	(3,812)	(3,812)	(3,812)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 139, 157 and 157 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			
Public Sector Programs	24	18	18	18	18	18	18
TOTAL	24	18	18	18	18	18	18

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	15,831	14,569	16,024	15,950	16,529	16,455	16,365
Holding Account receivables	109	109	109	109	109	109	109
Receivables	1,069	789	1,097	1,747	1,091	1,091	1,091
Other.....	826	1,029	826	826	826	826	826
Total current assets	17,835	16,496	18,056	18,632	18,555	18,481	18,391
NON-CURRENT ASSETS							
Holding Account receivables	6,729	6,764	6,773	6,815	6,857	6,899	6,941
Property, plant and equipment.....	385	392	372	367	357	352	352
Receivables	505	445	579	-	74	148	238
Intangibles	213	19,363	10,311	15,999	12,145	8,291	4,437
Restricted cash	-	148	-	-	-	-	-
Other.....	1	2	1	1	1	1	1
Total non-current assets	7,833	27,114	18,036	23,182	19,434	15,691	11,969
TOTAL ASSETS	25,668	43,610	36,092	41,814	37,989	34,172	30,360
CURRENT LIABILITIES							
Employee provisions	4,594	4,581	4,594	4,594	4,594	4,594	4,594
Payables	2,757	1,407	2,757	2,757	2,757	2,757	2,757
Borrowings and leases	29	28	33	37	37	33	29
Other.....	223	198	223	223	223	223	223
Total current liabilities	7,603	6,214	7,607	7,611	7,611	7,607	7,603
NON-CURRENT LIABILITIES							
Employee provisions	711	534	711	711	711	711	711
Borrowings and leases	93	59	74	63	49	42	39
Total non-current liabilities	804	593	785	774	760	753	750
TOTAL LIABILITIES.....	8,407	6,807	8,392	8,385	8,371	8,360	8,353
EQUITY							
Contributed equity	193	19,364	10,310	19,400	19,403	19,408	19,415
Accumulated surplus/(deficit).....	17,068	17,439	17,390	14,029	10,215	6,404	2,592
Total equity	17,261	36,803	27,700	33,429	29,618	25,812	22,007
TOTAL LIABILITIES AND EQUITY	25,668	43,610	36,092	41,814	37,989	34,172	30,360

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	30,525	37,075	34,299	39,980	41,403	42,594	43,630
Capital appropriation	23	19,224	10,144	9,118	32	34	33
Holding Account drawdowns	109	109	109	109	109	109	109
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund.....	-	5	-	-	-	-	-
Other.....	1,197	1,905	1,525	1,628	1,408	1,653	1,438
Net cash provided by Government	31,854	58,318	46,077	50,835	42,952	44,390	45,210
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(22,554)	(25,374)	(25,369)	(26,243)	(26,897)	(27,570)	(28,260)
Grants and subsidies.....	(24)	(18)	(18)	(18)	(18)	(18)	(18)
Supplies and services	(4,804)	(10,320)	(7,024)	(12,207)	(12,803)	(13,558)	(13,674)
Accommodation	(2,565)	(2,247)	(2,677)	(2,677)	(2,677)	(2,677)	(2,677)
GST payments	(884)	(655)	(655)	(655)	(655)	(655)	(655)
Finance and interest costs.....	(7)	(6)	(9)	(9)	(7)	(6)	(7)
Other payments.....	(599)	(326)	(497)	(508)	(462)	(475)	(489)
Receipts ^(b)							
GST receipts	865	655	655	655	655	655	655
Other receipts	47	37	37	54	53	57	57
Net cash from operating activities	(30,525)	(38,254)	(35,557)	(41,608)	(42,811)	(44,247)	(45,068)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(128)	(19,309)	(10,221)	(9,197)	(109)	(109)	(109)
Net cash from investing activities.....	(128)	(19,309)	(10,221)	(9,197)	(109)	(109)	(109)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(27)	(24)	(32)	(30)	(32)	(34)	(33)
Other payments.....	(60)	-	(74)	(74)	(74)	(74)	(90)
Other proceeds	-	-	-	-	653	-	-
Net cash from financing activities.....	(87)	(24)	(106)	(104)	547	(108)	(123)
NET INCREASE/(DECREASE) IN CASH HELD	1,114	731	193	(74)	579	(74)	(90)
Cash assets at the beginning of the reporting period	14,717	13,986	15,831	16,024	15,950	16,529	16,455
Cash assets at the end of the reporting period	15,831	14,717	16,024	15,950	16,529	16,455	16,365

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

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

NET APPROPRIATION DETERMINATION ^(a)

	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							
Other.....	1,197	1,905	1,525	1,628	1,408	1,653	1,438
GST Receipts							
GST Input Credits	857	635	635	635	635	635	635
GST Receipts on Sales	8	20	20	20	20	20	20
Other Receipts							
Other Receipts	47	37	37	54	53	57	57
TOTAL	2,109	2,597	2,217	2,337	2,116	2,365	2,150

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

Division 5

Governor's Establishment

Part 2

Government Administration

Appropriations, Expenses and Cash Assets

	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 8 Net amount appropriated to deliver services	2,363	2,440	2,416	2,741	1,716	1,727	1,738
Amount Authorised by Other Statutes							
- Governor's Establishment Act 1992	5,084	5,109	5,237	5,443	5,716	5,452	5,588
- Salaries and Allowances Act 1975	667	687	687	704	724	742	761
Total appropriations provided to deliver services.....	8,114	8,236	8,340	8,888	8,156	7,921	8,087
CAPITAL							
Item 108 Capital Appropriation.....	38	38	38	46	38	35	35
TOTAL APPROPRIATIONS	8,152	8,274	8,378	8,934	8,194	7,956	8,122
EXPENSES							
Total Cost of Services	8,252	8,820	8,924	9,472	8,337	8,081	8,244
Net Cost of Services ^(a)	8,230	8,820	8,924	9,472	8,210	7,954	8,117
CASH ASSETS ^(b)	1,416	1,459	1,431	1,454	1,470	1,483	1,496

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Establishment's Income Statement since presentation of the 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
2026-27 Streamlined Budget Process Incentive Funding	-	45	-	-	-
Governor's Benefit Ball - 2026.....	-	250	-	-	-
RiskCover Fund Insurance Premiums	(24)	26	-	-	-
State Fleet Updates	-	-	2	3	-

Significant Initiatives

1. A Governor's Benefit Ball will be held over three nights in 2026, building on the success of the event in 2025. Proceeds from the event will continue to support community-based organisations delivering services to vulnerable Western Australians.

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

The following table illustrates the relationship between the Establishment's Services, and Desired Outcome. The Key Effectiveness Indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The Key Efficiency Indicators monitor the relationship between the service delivered and the resources used to produce the service.

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

Service Summary

Expense	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
1. Effective Support to the Governor.....	3,243	3,763	3,507	3,722	3,276	3,176	3,240
2. Management of the Governor's Establishment	5,009	5,057	5,417	5,750	5,061	4,905	5,004
Total Cost of Services	8,252	8,820	8,924	9,472	8,337	8,081	8,244

Services and Key Efficiency Indicators

1. Effective Support to the Governor

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 3,243	\$'000 3,763	\$'000 3,507	\$'000 3,722	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,243	3,763	3,507	3,722	
Employees (Full-Time Equivalents)	20	20	20	20	

2. Management of the Governor's Establishment

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	5,009	5,057	5,417	5,750	
Less Income	22	nil	nil	nil	
Net Cost of Service	4,987	5,057	5,417	5,750	
Employees (Full-Time Equivalents)	18	18	18	18	

(a) The additional 2025-26 Estimated Actual expenditure is associated with the Governor's Benefit Ball, which was held over four nights in August 2025. All funds raised by this event were distributed to four community-based beneficiary organisations which deliver services to vulnerable Western Australians.

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							
Government House Restoration and Refurbishment - Maintenance Program	2,212	1,748	116	116	116	116	116
Total Cost of Asset Investment Program	2,212	1,748	116	116	116	116	116
FUNDED BY							
Holding Account			116	116	116	116	116
Total Funding			116	116	116	116	116

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	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)	5,602	5,738	5,866	6,089	6,383	6,151	6,306
Supplies and services	1,386	1,321	1,321	1,598	690	665	671
Accommodation	338	928	928	928	428	428	432
Depreciation and amortisation	742	650	650	650	650	650	650
Finance and interest costs	7	4	4	2	7	8	5
Other expenses	177	179	155	205	179	179	180
TOTAL COST OF SERVICES	8,252	8,820	8,924	9,472	8,337	8,081	8,244
Income							
Sale of goods and services	-	-	-	-	127	127	127
Other revenue	22	-	-	-	-	-	-
Total Income	22	-	-	-	127	127	127
NET COST OF SERVICES	8,230	8,820	8,924	9,472	8,210	7,954	8,117
INCOME FROM GOVERNMENT							
Service appropriations	8,114	8,236	8,340	8,888	8,156	7,921	8,087
Resources received free of charge	57	30	30	30	30	30	30
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	500	500	500	500	-	-	-
TOTAL INCOME FROM GOVERNMENT	8,671	8,766	8,870	9,418	8,186	7,951	8,117
SURPLUS/(DEFICIENCY) FOR THE PERIOD	441	(54)	(54)	(54)	(24)	(3)	-

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 38, 38 and 38 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	1,282	1,343	1,297	1,320	1,336	1,349	1,362
Receivables	46	27	46	46	46	46	46
Other.....	65	121	65	65	65	65	65
Total current assets	1,393	1,491	1,408	1,431	1,447	1,460	1,473
NON-CURRENT ASSETS							
Holding Account receivables	5,626	6,169	6,169	6,712	7,254	7,796	8,338
Property, plant and equipment.....	82,455	55,410	81,920	81,386	80,975	80,325	79,675
Restricted cash	134	116	134	134	134	134	134
Total non-current assets	88,215	61,695	88,223	88,232	88,363	88,255	88,147
TOTAL ASSETS	89,608	63,186	89,631	89,663	89,810	89,715	89,620
CURRENT LIABILITIES							
Employee provisions	708	595	681	654	627	600	573
Payables	-	43	5	10	15	20	25
Borrowings and leases	-	32	32	7	33	33	33
Other.....	83	19	83	83	83	83	83
Total current liabilities	791	689	801	754	758	736	714
NON-CURRENT LIABILITIES							
Employee provisions	146	218	168	190	213	227	241
Borrowings and leases	75	7	7	-	70	44	15
Total non-current liabilities	221	225	175	190	283	271	256
TOTAL LIABILITIES.....	1,012	914	976	944	1,041	1,007	970
EQUITY							
Contributed equity	13,627	13,767	13,740	13,858	13,932	13,874	13,816
Accumulated surplus/(deficit).....	3,948	3,371	3,894	3,840	3,816	3,813	3,813
Reserves.....	71,021	45,134	71,021	71,021	71,021	71,021	71,021
Total equity	88,596	62,272	88,655	88,719	88,769	88,708	88,650
TOTAL LIABILITIES AND EQUITY	89,608	63,186	89,631	89,663	89,810	89,715	89,620

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	7,456	7,577	7,681	8,229	7,498	7,262	7,428
Capital appropriation	38	38	38	46	38	35	35
Holding Account drawdowns	116	116	116	116	116	116	116
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	500	500	500	500	-	-	-
Digital Capability Fund	38	70	70	72	36	-	-
Net cash provided by Government	8,148	8,301	8,405	8,963	7,688	7,413	7,579
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(5,577)	(5,693)	(5,821)	(6,044)	(6,337)	(6,090)	(6,245)
Supplies and services	(1,242)	(1,336)	(1,336)	(1,613)	(705)	(680)	(686)
Accommodation	(338)	(928)	(928)	(928)	(428)	(428)	(432)
GST payments	(270)	(111)	(111)	(111)	(111)	(111)	(111)
Finance and interest costs	(7)	(4)	(4)	(2)	(7)	(8)	(5)
Other payments	(177)	(179)	(155)	(205)	(179)	(179)	(180)
Receipts ^(b)							
Sale of goods and services	-	-	-	-	127	127	127
GST receipts	251	111	111	111	111	111	111
Other receipts	8	-	-	-	-	-	-
Net cash from operating activities	(7,352)	(8,140)	(8,244)	(8,792)	(7,529)	(7,258)	(7,421)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(799)	(116)	(116)	(116)	(116)	(116)	(116)
Proceeds from sale of non-current assets	14	-	-	-	-	-	-
Net cash from investing activities	(785)	(116)	(116)	(116)	(116)	(116)	(116)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(24)	(30)	(30)	(32)	(27)	(26)	(29)
Net cash from financing activities	(24)	(30)	(30)	(32)	(27)	(26)	(29)
NET INCREASE/(DECREASE) IN CASH HELD	(13)	15	15	23	16	13	13
Cash assets at the beginning of the reporting period	1,429	1,444	1,416	1,431	1,454	1,470	1,483
Cash assets at the end of the reporting period	1,416	1,459	1,431	1,454	1,470	1,483	1,496

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

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

NET APPROPRIATION DETERMINATION (a)

	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							
Sale of Goods and Services	-	-	-	-	127	127	127
GST Receipts							
GST Receipts on Sales	251	111	111	111	111	111	111
Other Receipts							
Recoups of Expenses	8	-	-	-	-	-	-
TOTAL	259	111	111	111	238	238	238

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

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 9 Net amount appropriated to deliver services	50,177	8,583	13,910	15,191	18,157	52,924	15,415
Amount Authorised by Other Statutes							
- Electoral Act 1907	11,000	-	-	800	1,600	11,000	-
- Industrial Relations Act 1979	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975	593	582	582	596	610	625	640
Total appropriations provided to deliver services.....	61,886	9,281	14,608	16,703	20,483	64,665	16,171
CAPITAL							
Item 109 Capital Appropriation.....	416	16	19	18	21	22	21
TOTAL APPROPRIATIONS	62,302	9,297	14,627	16,721	20,504	64,687	16,192
EXPENSES							
Total Cost of Services	63,498	18,086	23,413	18,208	29,288	66,170	24,980
Net Cost of Services ^(a)	62,915	8,498	13,825	18,120	19,700	66,082	15,392
CASH ASSETS ^(b)	2,426	3,938	3,569	2,275	2,989	2,279	3,229

(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 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
New Initiatives					
Strategic Accommodation Plan	100	684	625	647	670
Western Australian Electoral Commission Reforms	2,669	4,744	3,725	3,735	3,844
Other					
Commonwealth Joint Enrolment Arrangements	150	701	442	453	464
Government Office Accommodation	3	3	3	3	3
RiskCover Fund Insurance Premiums	5	42	-	-	-
State Fleet Updates	5	5	4	23	24
Supporting Local Government Ordinary Elections	1,945	-	-	-	-

Significant Initiatives

Western Australian Electoral Commission Reforms

1. The Commission is implementing the reform of electoral service delivery in line with recommendations arising from the Special Inquiry into the Planning and Delivery of the 2025 Western Australian State General Election (Special Inquiry). Investment supports stronger governance and program management, workforce and capability uplift, and improvements to systems, to enable more effective planning and delivery of future electoral events.

Strategic Accommodation Plan

2. The Commission will relocate its two warehouses to a consolidated new site to address immediate accommodation needs. It will also undertake a market-based approach to identify and plan for a long-term accommodation solution, with a focus on integrating warehousing, ICT, training, and processing functions to support future electoral events.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Building Safe and Inclusive Communities.	Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes.	1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients

Service Summary

Expense	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
1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients	63,498	18,086	23,413	18,208	29,288	66,170	24,980
Total Cost of Services	63,498	18,086	23,413	18,208	29,288	66,170	24,980

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:					
The number of relevant breaches of Declaration by Officer (Form 1) upheld by a Court of Disputed Returns ^(b)	nil	nil	nil	nil	
Percentage of eligible Western Australian electors on the State Electoral Roll ^(c)	95.2%	97%	95%	97%	
Percentage of enrolled electors voting in State general elections (or by-elections) or referenda ^(d)	84.6%	90%	n.a.	n.a.	1
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission ^(e)	25%	30%	30%	30%	

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

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

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

(d) The indicator reflects participation in State general elections, by-elections or referenda.

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

Explanation of Significant Movements

(Notes)

1. No targets are reported for both the 2025-26 Estimated Actual and 2026-27 Budget Target, as no by-elections or referenda have occurred or are scheduled for the remainder of the 2025-26 and 2026-27 financial years.

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service	\$'000	\$'000	\$'000	\$'000	
Less Income	63,498	18,086	23,413	18,208	1
Net Cost of Service	583	9,588	9,588	88	2
Net Cost of Service	62,915	8,498	13,825	18,120	
Employees (Full-Time Equivalents)	57	57	57	61	
Efficiency Indicators					
Average cost per elector of providing electoral services (enrolment and election management)	\$6.42	\$5.71	\$6.86	\$8.25	3
Average cost per elector of conducting State general elections (or by-elections) or referenda events ^(a)	\$21.52	n.a.	n.a.	n.a.	
Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the commission	\$5.49	\$5.03	\$5.41	\$5.50	

(a) The 2024-25 Actual represents the average cost per elector of conducting the 2025 State General Election. No by-elections or referenda were held in 2025-26, and none are currently scheduled in 2026-27.

Explanation of Significant Movements

(Notes)

1. The \$5.3 million increase between the 2025-26 Budget and the 2025-26 Estimated Actual reflects additional expenditure to support local government ordinary elections and the implementation of reforms following the Special Inquiry. The decrease of \$5.2 million between the 2025-26 Estimated Actual and the 2026-27 Budget Target primarily reflects the absence of local government ordinary elections in 2026-27, partially offset by ongoing expenditure associated with the commencement of reform and Electoral Boundaries WA activities.
2. The income in the 2025-26 Budget and 2025-26 Estimated Actual includes the recoup from local governments for the cost of conducting the local government ordinary elections in October 2025. As no local government ordinary elections are scheduled in 2026-27, the 2026-27 Budget Target decreases in comparison.
3. The 2025-26 Estimated Actual has increased by \$1.15 per elector compared to the 2025-26 Budget, reflecting funding for the implementation of relevant recommendations arising from the Special Inquiry, primarily to support delivery of local government ordinary elections in October 2025. The increase to \$8.25 per elector in the 2026-27 Budget Target reflects implementation of Special Inquiry reforms.

Asset Investment Program

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

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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							
Asset Replacement - 2025-26 Program.....	50	50	50	-	-	-	-
ICT System Upgrade - 2025-26 Program	217	217	217	-	-	-	-
NEW WORKS							
Asset Replacement							
2028-29 Program	50	-	-	-	-	50	-
2029-30 Program	50	-	-	-	-	-	50
ICT System Upgrade							
2026-27 Program	267	-	-	267	-	-	-
2027-28 Program	267	-	-	-	267	-	-
2028-29 Program	250	-	-	-	-	250	-
2029-30 Program	250	-	-	-	-	-	250
Total Cost of Asset Investment Program.....	1,401	267	267	267	267	300	300
FUNDED BY							
Holding Account.....			267	267	267	300	300
Total Funding			267	267	267	300	300

Financial Statements

Income Statement

Expenses and Income

1. The Total Cost of Services, and associated funding, in 2024-25 Actual and 2028-29 Outyear reflects the expenditure to conduct the State General Election, which is held every four years. The 2025-26 Budget, 2027-28 Outyear and 2029-30 Outyear include expenditure related to conducting the local government ordinary elections, which are held every two years.
2. The increase in the Total Cost of Services, and associated funding, between the 2025-26 Budget and the 2025-26 Estimated Actual relates to additional expenditure for the implementation of reforms following the Special Inquiry and to support local government ordinary elections.
3. The sale of goods and services in the 2025-26 Budget, 2025-26 Estimated Actuals, 2027-28 Outyear and 2029-30 Outyear reflects the expected expenditure recoup from local government ordinary elections.

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)	12,126	7,326	9,178	10,327	11,602	18,828	11,233
Grants and subsidies ^(c)	10,834	-	-	-	-	11,000	-
Supplies and services	33,250	9,256	12,230	5,114	14,566	31,729	11,465
Accommodation	1,406	583	586	1,031	1,048	1,173	1,081
Depreciation and amortisation	536	274	728	730	730	730	770
Finance and interest costs	3	3	4	6	4	3	4
Other expenses	5,343	644	687	1,000	1,338	2,707	427
TOTAL COST OF SERVICES	63,498	18,086	23,413	18,208	29,288	66,170	24,980
Income							
Sale of goods and services	579	9,587	9,587	87	9,587	87	9,587
Other revenue	4	1	1	1	1	1	1
Total Income	583	9,588	9,588	88	9,588	88	9,588
NET COST OF SERVICES	62,915	8,498	13,825	18,120	19,700	66,082	15,392
INCOME FROM GOVERNMENT							
Service appropriations	61,886	9,281	14,608	16,703	20,483	64,665	16,171
Resources received free of charge	140	150	150	150	150	150	150
Other revenues	-	17	17	17	17	17	17
TOTAL INCOME FROM GOVERNMENT	62,026	9,448	14,775	16,870	20,650	64,832	16,338
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(889)	950	950	(1,250)	950	(1,250)	946

(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 57, 57 and 61 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			
Public Funding of Political Parties and Candidates in State Elections ^(a)	10,834	-	-	-	-	11,000	-
TOTAL	10,834	-	-	-	-	11,000	-

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	2,332	3,804	3,454	2,213	2,927	2,198	3,148
Holding Account receivables	267	267	267	267	300	300	300
Receivables	2,917	562	2,917	2,918	2,919	2,919	2,919
Other.....	97	168	185	228	378	378	378
Total current assets	5,613	4,801	6,823	5,626	6,524	5,795	6,745
NON-CURRENT ASSETS							
Holding Account receivables	518	510	979	1,442	1,872	2,302	2,772
Property, plant and equipment.....	126	202	165	161	141	121	165
Intangibles	2,640	2,382	2,204	1,761	1,318	908	458
Restricted cash	94	134	115	62	62	81	81
Total non-current assets	3,378	3,228	3,463	3,426	3,393	3,412	3,476
TOTAL ASSETS	8,991	8,029	10,286	9,052	9,917	9,207	10,221
CURRENT LIABILITIES							
Employee provisions	1,848	1,836	1,848	1,848	1,848	2,288	2,288
Payables.....	656	627	708	708	623	723	723
Borrowings and leases	30	33	21	23	23	17	22
Other.....	1,795	180	1,795	1,795	1,795	1,795	1,795
Total current liabilities	4,329	2,676	4,372	4,374	4,289	4,823	4,828
NON-CURRENT LIABILITIES							
Employee provisions	284	303	520	520	520	520	520
Borrowings and leases	19	32	46	42	21	5	43
Total non-current liabilities	303	335	566	562	541	525	563
TOTAL LIABILITIES.....	4,632	3,011	4,938	4,936	4,830	5,348	5,391
EQUITY							
Contributed equity	1,178	1,185	1,197	1,215	1,236	1,258	1,279
Accumulated surplus/(deficit).....	3,181	3,833	4,131	2,881	3,831	2,581	3,527
Reserves.....	-	-	20	20	20	20	24
Total equity	4,359	5,018	5,348	4,116	5,087	3,859	4,830
TOTAL LIABILITIES AND EQUITY	8,991	8,029	10,286	9,052	9,917	9,207	10,221

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	61,616	9,007	13,880	15,973	19,753	63,935	15,401
Capital appropriation	416	16	19	18	21	22	21
Holding Account drawdowns	270	267	267	267	267	300	300
Other.....	-	17	17	17	17	17	17
Net cash provided by Government	62,302	9,307	14,183	16,275	20,058	64,274	15,739
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(12,054)	(7,090)	(8,942)	(10,327)	(11,602)	(18,388)	(11,226)
Grants and subsidies.....	(10,834)	-	-	-	-	(11,000)	-
Supplies and services	(29,388)	(9,132)	(12,106)	(4,890)	(14,473)	(30,855)	(11,334)
Accommodation	(1,221)	(583)	(586)	(297)	(124)	(230)	(235)
GST payments	(3,864)	(201)	(201)	(202)	(202)	(202)	(202)
Finance and interest costs.....	(3)	(3)	(4)	(6)	(4)	(3)	(4)
Other payments.....	(8,289)	(661)	(704)	(1,851)	(2,440)	(4,273)	(1,256)
Receipts ^(b)							
Sale of goods and services.....	843	9,587	9,587	87	9,587	87	9,587
GST receipts	1,894	201	201	201	201	201	201
Other receipts	153	1	1	1	1	1	1
Net cash from operating activities	(62,763)	(7,881)	(12,754)	(17,284)	(19,056)	(64,662)	(14,468)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,159)	(267)	(267)	(267)	(267)	(300)	(300)
Net cash from investing activities.....	(1,159)	(267)	(267)	(267)	(267)	(300)	(300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	-	(16)	(19)	(18)	(21)	(22)	(21)
Net cash from financing activities.....	-	(16)	(19)	(18)	(21)	(22)	(21)
NET INCREASE/(DECREASE) IN CASH HELD	(1,620)	1,143	1,143	(1,294)	714	(710)	950
Cash assets at the beginning of the reporting period	3,895	2,795	2,426	3,569	2,275	2,989	2,279
Net cash transferred to/from other agencies	151	-	-	-	-	-	-
Cash assets at the end of the reporting period	2,426	3,938	3,569	2,275	2,989	2,279	3,229

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

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

NET APPROPRIATION DETERMINATION ^(a)

	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
Sale of Goods and Services							
Election Services Recoups							
Local Government	574	9,500	9,500	-	9,500	-	9,500
Non-Parliamentary Elections.....	269	87	87	87	87	87	87
Other Government Agencies.....	-	17	17	17	17	17	17
GST Receipts							
GST Receipt on Sales	53	50	50	50	50	50	50
GST Receipts from Australian Taxation Office...	1,841	151	151	151	151	151	151
Other Receipts							
Other Receipts	149	-	-	-	-	-	-
Vehicles Leased from State Fleet-Employee							
Contributions	4	1	1	1	1	1	1
TOTAL	2,890	9,806	9,806	306	9,806	306	9,806

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

DETAILS OF ADMINISTERED TRANSACTIONS

	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
INCOME							
Fines							
Non-Voters ^(a)	241	900	3,420	-	-	-	1,000
TOTAL ADMINISTERED INCOME	241	900	3,420	-	-	-	1,000
EXPENSES							
Other							
Payment to Consolidated Account	119	900	3,420	-	-	-	1,000
TOTAL ADMINISTERED EXPENSES	119	900	3,420	-	-	-	1,000

(a) The increase between the 2025-26 Budget and the 2025-26 Estimated Actual recognises actual infringements collected from non-voters following the State General Election in 2025.

Division 7 **Salaries and Allowances Tribunal**

Part 2 Government Administration

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 10 Net amount appropriated to deliver services	1,119	1,144	1,149	1,174	1,166	1,189	1,212
Total appropriations provided to deliver services.....	1,119	1,144	1,149	1,174	1,166	1,189	1,212
CAPITAL							
Item 110 Capital Appropriation.....	3	4	4	3	3	3	4
TOTAL APPROPRIATIONS	1,122	1,148	1,153	1,177	1,169	1,192	1,216
EXPENSES							
Total Cost of Services	968	1,196	1,271	1,296	1,288	1,311	1,334
Net Cost of Services ^(a)	963	1,194	1,269	1,294	1,286	1,309	1,332
CASH ASSETS ^(b)	3,386	3,010	184	182	199	197	197

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Tribunal's Income Statement since presentation of the 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
2026-27 Streamlined Budget Process Incentive Funding.....	-	29	-	-	-
RiskCover Fund Insurance Premiums	5	3	-	-	-

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

The following table illustrates the relationship between the Tribunal's Service and Desired Outcome. The Key Effectiveness Indicators measure the extent of impact of the delivery of the service on the achievement of the desired outcome. The Key Efficiency Indicator monitors the relationship between the service delivered and the resources used to produce the service.

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

Service Summary

Expense	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
1. Support Services to the Salaries and Allowances Tribunal	968	1,196	1,271	1,296	1,288	1,311	1,334
Total Cost of Services	968	1,196	1,271	1,296	1,288	1,311	1,334

Outcomes and Key Effectiveness Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government Chief Executive Officers (CEOs), Judicial and Magisterial Officers, superannuation benefits for Members of Parliament, and fees, expenses and allowances for local government elected members:					
Quantity - Determinations/Reports	29	24	28	28	1
Quality - Tribunal satisfaction with the quality of service provided	100%	100%	100%	100%	
Timeliness - Tribunal satisfaction with timeliness of service provided.....	100%	100%	100%	100%	
The extent to which the Tribunal is satisfied with the support services provided.....	100%	100%	100%	100%	

Explanation of Significant Movements

(Notes)

- The number of determinations issued by the Tribunal for the 2025-26 Estimated Actual is higher than the 2025-26 Budget due to movements within the Special Division of the public service and changes within the Tribunal's other jurisdictions.

Services and Key Efficiency Indicators

1. Support Services to the Salaries and Allowances Tribunal

Support services assist the Tribunal to:

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	968	1,196	1,271	1,296	
Less Income	5	2	2	2	
Net Cost of Service	963	1,194	1,269	1,294	
Employees (Full-Time Equivalents)	4	4	4	4	
Efficiency Indicator					
Average cost per determination report.....	\$33,379	\$49,833	\$45,214	\$46,178	1

Explanation of Significant Movements

(Notes)

1. The requirement for the Tribunal to issue a determination can fluctuate due to annual inquiries, appointments, vacancies and restructures within the Tribunal's jurisdiction. The number of determinations issued by the Tribunal for the 2025-26 Estimated Actual is higher than forecast in the 2025-26 Budget, resulting in a lower average cost per determination. The lower average cost per determination in the 2026-27 Budget Target reflects a higher expected number of determinations compared with the 2025-26 Budget. The lower average cost per determination in the 2024-25 Actual compared to the 2025-26 Budget reflects a combination of lower Total Cost of Service and a higher number of determinations for the 2024-25 year.

Financial Statements

Statement of Financial Position

1. The reduction in cash assets in the 2025-26 Estimated Actual relates to the return of surplus cash of \$3.2 million to the Consolidated Account.

INCOME STATEMENT (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 ^(a)	641	794	794	822	842	862	883
Supplies and services	208	329	399	397	372	375	378
Accommodation	78	61	61	61	61	61	61
Depreciation and amortisation	3	3	3	3	3	3	3
Finance and interest costs	-	-	-	1	1	1	-
Other expenses	38	9	14	12	9	9	9
TOTAL COST OF SERVICES	968	1,196	1,271	1,296	1,288	1,311	1,334
Income							
Other revenue	5	2	2	2	2	2	2
Total Income	5	2	2	2	2	2	2
NET COST OF SERVICES	963	1,194	1,269	1,294	1,286	1,309	1,332
INCOME FROM GOVERNMENT							
Service appropriations	1,119	1,144	1,149	1,174	1,166	1,189	1,212
Resources received free of charge	145	50	120	120	120	120	120
TOTAL INCOME FROM GOVERNMENT	1,264	1,194	1,269	1,294	1,286	1,309	1,332
SURPLUS/(DEFICIENCY) FOR THE PERIOD	301	-	-	-	-	-	-

(a) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 4, 4 and 4 respectively.

STATEMENT OF FINANCIAL POSITION
(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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	3,386	3,008	184	182	199	197	197
Receivables	7	42	7	26	7	7	7
Total current assets	3,393	3,050	191	208	206	204	204
NON-CURRENT ASSETS							
Holding Account receivables	95	98	98	101	104	107	110
Property, plant and equipment.....	3	17	17	14	11	8	5
Receivables	15	14	17	-	2	4	4
Restricted cash	-	2	-	-	-	-	-
Total non-current assets	113	131	132	115	117	119	119
TOTAL ASSETS	3,506	3,181	323	323	323	323	323
CURRENT LIABILITIES							
Employee provisions	106	78	106	106	106	106	106
Payables	21	11	21	21	21	21	21
Borrowings and leases	3	4	4	4	4	4	3
Total current liabilities	130	93	131	131	131	131	130
NON-CURRENT LIABILITIES							
Employee provisions	70	66	70	70	70	70	70
Borrowings and leases	-	12	12	9	6	3	-
Total non-current liabilities	70	78	82	79	76	73	70
TOTAL LIABILITIES.....	200	171	213	210	207	204	200
EQUITY							
Accumulated surplus/(deficit).....	3,306	3,010	110	113	116	119	123
Total equity	3,306	3,010	110	113	116	119	123
TOTAL LIABILITIES AND EQUITY	3,506	3,181	323	323	323	323	323

**STATEMENT OF CASHFLOWS
(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	1,116	1,141	1,146	1,171	1,163	1,186	1,209
Capital appropriation	3	4	4	3	3	3	4
Receipts paid into Consolidated Account.....	-	-	(3,200)	-	-	-	-
Net cash provided by Government	1,119	1,145	(2,050)	1,174	1,166	1,189	1,213
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(572)	(792)	(792)	(820)	(840)	(860)	(881)
Supplies and services	(61)	(282)	(282)	(280)	(255)	(258)	(261)
Accommodation	(72)	(61)	(61)	(61)	(61)	(61)	(61)
GST payments	(15)	(57)	(57)	(57)	(57)	(57)	(57)
Finance and interest costs.....	-	-	-	(1)	(1)	(1)	-
Other payments.....	(35)	(9)	(14)	(12)	(9)	(9)	(9)
Receipts ^(a)							
GST receipts	12	58	58	58	58	58	58
Other receipts	5	2	2	2	2	2	2
Net cash from operating activities	(738)	(1,141)	(1,146)	(1,171)	(1,163)	(1,186)	(1,209)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(3)	(4)	(4)	(3)	(3)	(3)	(4)
Other payments.....	(2)	-	(2)	(2)	(2)	(2)	-
Other proceeds	-	-	-	-	19	-	-
Net cash from financing activities.....	(5)	(4)	(6)	(5)	14	(5)	(4)
NET INCREASE/(DECREASE) IN CASH HELD	376	-	(3,202)	(2)	17	(2)	-
Cash assets at the beginning of the reporting period	3,010	3,010	3,386	184	182	199	197
Cash assets at the end of the reporting period	3,386	3,010	184	182	199	197	197

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

NET APPROPRIATION DETERMINATION ^(a)

	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
GST Receipts							
GST Input Credit	12	58	58	58	58	58	58
Other Receipts							
Other Receipts	5	2	2	2	2	2	2
TOTAL	17	60	60	60	60	60	60

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

Appropriations, Expenses and Cash Assets

	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 11 Net amount appropriated to deliver services	2,906	3,053	3,045	3,100	3,078	3,147	3,207
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	392	404	404	414	424	435	450
Total appropriations provided to deliver services.....	3,298	3,457	3,449	3,514	3,502	3,582	3,657
TOTAL APPROPRIATIONS	3,298	3,457	3,449	3,514	3,502	3,582	3,657
EXPENSES							
Total Cost of Services	3,754	3,837	3,829	3,889	3,891	3,975	4,050
Net Cost of Services ^(a)	3,753	3,837	3,829	3,889	3,891	3,975	4,050
CASH ASSETS ^(b)	1,230	1,197	1,230	1,230	1,230	1,230	1,230

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commissioner's Income Statement since presentation of the 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
2026-27 Streamlined Budget Process Incentive Funding	-	76	-	-	-
RiskCover Fund Insurance Premiums	8	12	-	-	-

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Building Safe and Inclusive Communities.	The views and issues of children and young people are heard and acted upon.	1. Consultation, Research and Promotion of the Wellbeing of Children and Young People

Service Summary

Expense	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
1. Consultation, Research and Promotion of the Wellbeing of Children and Young People	3,754	3,837	3,829	3,889	3,891	3,975	4,050
Total Cost of Services	3,754	3,837	3,829	3,889	3,891	3,975	4,050

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: The views and issues of children and young people are heard and acted upon:					
The extent to which children and young people in various regions of the State are consulted ^(b)	11,670	2,000	7,086	2,000	1
The extent to which issues impacting upon children and young people are researched, advocated and promoted ^(c)	579	250	250	250	2

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

(b) Indicator reflects the number of children and young people engaged as part of the triennial Speaking Out Survey, which was last scheduled to be held during the 2024-25 financial year, as well as the ongoing engagement of children and young people through forums, workshops, other surveys, digital media, and committees.

(c) Indicator measures the number of representations made by the Commission that explore the impact of issues and trends affecting children and young people, and that advocate for or promote their views.

Explanation of Significant Movements

(Notes)

1. Delivery of the Speaking Out Survey extended into Term 3 of the 2025 school year due to school scheduling constraints. This resulted in a higher number of children and young people being consulted in the September quarter of 2025-26, increasing the 2025-26 Estimated Actual above the 2025-26 Budget.
2. In 2024-25, the Commissioner was engaged significantly at both the jurisdictional and national level on initiatives such as Child Sexploitation; the National Safe and Supported Framework; and the National Family and Domestic Violence Strategy, together with representations regarding the Speaking Out Survey and presentations at forums and conferences. This increased the number of representations significantly.

Services and Key Efficiency Indicators

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 3,754	\$'000 3,837	\$'000 3,829	\$'000 3,889	
Less Income	1	nil	nil	nil	
Net Cost of Service	3,753	3,837	3,829	3,889	
Employees (Full-Time Equivalents)	16	16	16	16	
Efficiency Indicators					
Unit cost per child	\$129	\$798	\$216	\$611	1
Unit cost per representative	\$3,588	\$8,728	\$8,883	\$10,372	2

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and the 2026-27 Budget Target are lower than the 2025-26 Budget as a direct result of the Speaking Out Survey being conducted during Term 3 of the school year (September quarter of the 2025-26 year) increasing the number of consultations therefore reducing the cost per child. The 2026-27 Budget Target is lower than the 2025-26 Budget as the consultation component of the Speaking Out Survey is complete.
2. The 2026-27 Budget Target is higher than the 2025-26 Budget as there will be significant representation undertaken to present the results of the Speaking Out Survey to multiple and varied stakeholders.

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)	2,672	2,569	2,569	2,627	2,697	2,767	2,834
Grants and subsidies ^(c)	13	-	-	-	-	-	-
Supplies and services	622	745	745	743	689	702	710
Accommodation	341	376	376	376	376	376	376
Depreciation and amortisation	2	16	-	-	-	-	-
Other expenses	104	131	139	143	129	130	130
TOTAL COST OF SERVICES	3,754	3,837	3,829	3,889	3,891	3,975	4,050
Income							
Other revenue	1	-	-	-	-	-	-
Total Income	1	-	-	-	-	-	-
NET COST OF SERVICES	3,753	3,837	3,829	3,889	3,891	3,975	4,050
INCOME FROM GOVERNMENT							
Service appropriations	3,298	3,457	3,449	3,514	3,502	3,582	3,657
Resources received free of charge	313	380	380	384	389	393	393
TOTAL INCOME FROM GOVERNMENT	3,611	3,837	3,829	3,898	3,891	3,975	4,050
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(142)	-	-	9	-	-	-

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 16, 16 and 16 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	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
Youth Engagement Sponsorships	13	-	-	-	-	-	-
TOTAL	13	-	-	-	-	-	-

STATEMENT OF FINANCIAL POSITION ^(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
CURRENT ASSETS							
Cash assets	1,230	1,197	1,230	1,230	1,230	1,230	1,230
Receivables	31	40	31	31	31	31	31
Total current assets	1,261	1,237	1,261	1,261	1,261	1,261	1,261
NON-CURRENT ASSETS							
Holding Account receivables	606	622	606	606	606	606	606
Property, plant and equipment.....	1	3	1	1	1	1	1
Receivables	82	52	82	82	82	82	82
Total non-current assets	689	677	689	689	689	689	689
TOTAL ASSETS	1,950	1,914	1,950	1,950	1,950	1,950	1,950
CURRENT LIABILITIES							
Employee provisions	255	242	255	255	255	255	255
Payables	192	82	192	192	192	192	192
Other.....	-	16	-	-	-	-	-
Total current liabilities	447	340	447	447	447	447	447
NON-CURRENT LIABILITIES							
Employee provisions	130	51	130	130	130	130	130
Total non-current liabilities	130	51	130	130	130	130	130
TOTAL LIABILITIES	577	391	577	577	577	577	577
EQUITY							
Contributed equity	10	19	10	1	1	1	1
Accumulated surplus/(deficit).....	1,363	1,504	1,363	1,372	1,372	1,372	1,372
Total equity	1,373	1,523	1,373	1,373	1,373	1,373	1,373
TOTAL LIABILITIES AND EQUITY	1,950	1,914	1,950	1,950	1,950	1,950	1,950

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	3,282	3,441	3,449	3,514	3,502	3,582	3,657
Net cash provided by Government	3,282	3,441	3,449	3,514	3,502	3,582	3,657
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(2,583)	(2,569)	(2,569)	(2,627)	(2,697)	(2,767)	(2,834)
Grants and subsidies.....	(13)	-	-	-	-	-	-
Supplies and services	(295)	(366)	(366)	(369)	(301)	(310)	(318)
Accommodation	(341)	(376)	(376)	(376)	(376)	(376)	(376)
GST payments	(89)	(91)	(91)	(91)	(91)	(91)	(91)
Other payments.....	(89)	(127)	(135)	(139)	(125)	(126)	(126)
Receipts ^(b)							
GST receipts	107	88	88	88	88	88	88
Other receipts	84	-	-	-	-	-	-
Net cash from operating activities	(3,219)	(3,441)	(3,449)	(3,514)	(3,502)	(3,582)	(3,657)
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments.....	(30)	-	-	-	-	-	-
Net cash from financing activities.....	(30)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	33	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	1,197	1,197	1,230	1,230	1,230	1,230	1,230
Cash assets at the end of the reporting period	1,230	1,197	1,230	1,230	1,230	1,230	1,230

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

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

NET APPROPRIATION DETERMINATION ^(a)

	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
GST Receipts							
GST Receipts from Australian Taxation Office.....	107	88	88	88	88	88	88
Other Receipts							
Other Receipts	84	-	-	-	-	-	-
TOTAL	191	88	88	88	88	88	88

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

Appropriations, Expenses and Cash Assets ^(a)

	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 12 Net amount appropriated to deliver services	3,025	5,321	5,332	5,666	5,746	5,955	6,075
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	319	1,139	1,139	1,168	1,196	1,225	1,252
Total appropriations provided to deliver services.....	3,344	6,460	6,471	6,834	6,942	7,180	7,327
CAPITAL							
Item 111 Capital Appropriation.....	-	100	110	11	10	11	11
TOTAL APPROPRIATIONS	3,344	6,560	6,581	6,845	6,952	7,191	7,338
EXPENSES							
Total Cost of Services	3,807	7,321	7,093	7,614	7,743	7,883	7,760
Net Cost of Services ^(b)	3,749	7,321	7,093	7,614	7,743	7,883	7,760
CASH ASSETS ^(c)	1,937	703	1,937	1,937	758	758	758

- (a) The 2024-25 Actual has been recast for comparability purposes to account for the establishment of the Office from 1 July 2025 under the *Information Commissioner Act 2024*.
- (b) Represents Total Cost of Services (expenses) less retained revenues applied to the Office's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 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
2026-27 Streamlined Budget Process Incentive Funding	-	135	-	-	-
State Fleet Updates	11	12	13	12	12

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

Where practical, key performance information for the 2024-25 Actual has been recast for comparability purposes to account for the establishment of the Office from 1 July 2025.

Relationship to Government Goals

The Office is a public sector entity established to support the Information Commissioner. The Information Commissioner is an independent officer of Parliament and as such reports directly to Parliament, providing oversight of information access and privacy practices, fostering trust and accountability across the public sector.

Desired Outcomes	Services
Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i> .	1. Resolution of Freedom of Information External Reviews and Advice Enquiries
Ensure privacy compliance and enforce privacy obligations across regulated entities in accordance with the <i>Privacy and Responsible Information Sharing Act 2024</i> .	2. Resolution of Privacy Complaints and Advice Enquiries

Service Summary

Expense	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
1. Resolution of Freedom of Information External Reviews and Advice Enquiries.....	3,807	4,759	4,626	4,164	4,234	4,311	4,244
2. Resolution of Privacy Complaints and Advice Enquiries	-	2,562	2,467	3,450	3,509	3,572	3,516
Total Cost of Services	3,807	7,321	7,093	7,614	7,743	7,883	7,760

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i>:					
Parties satisfied with freedom of information external review processes	75%	85%	78%	85%	
Parties satisfied with freedom of information advisory services ^(b)	n.a.	n.a.	n.a.	n.a.	
Outcome: Ensure privacy compliance and enforce privacy obligations across regulated entities in accordance with the <i>Privacy and Responsible Information Sharing Act 2024</i>:					
Parties satisfied with privacy complaint processes ^(c)	n.a.	n.a.	n.a.	85%	
Parties satisfied with privacy advisory services ^(b)	n.a.	n.a.	n.a.	n.a.	

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

(b) There is no data available for key performance indicators relating to provision of advisory services until the new case management system is implemented.

(c) Investigation into privacy complaints under the Privacy and Responsible Information Sharing Act will commence from 1 July 2026.

Services and Key Efficiency Indicators

1. Resolution of Freedom of Information External Reviews and Advice Enquiries

This service provides an independent review process of decisions made under the Freedom of Information Act and an objective advice and information service to members of the public and agencies to assist in the proper lodgement and processing of applications under the Freedom of Information Act.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 3,807	\$'000 4,759	\$'000 4,626	\$'000 4,164	
Less Income	58	nil	nil	nil	
Net Cost of Service	3,749	4,759	4,626	4,164	
Employees (Full-Time Equivalents)	17	18	18	18	1
Efficiency Indicator					
Average cost of freedom of information external reviews and advisory services ^{(a)(b)}	n.a.	n.a.	\$1,370	\$700	2

(a) This is a new key efficiency indicator from 2026-27, therefore no data is available for the 2024-25 Actual and 2025-26 Budget. The 2025-26 Estimated Actual has been calculated using updated methodology to be comparative with the 2026-27 Budget Target.

(b) External review refers to applications made to the Information Commissioner under section 65 of the Freedom of Information Act.

Explanation of Significant Movements

(Notes)

1. The 18 FTE includes shared services staff, who are involved in supporting external reviews.
2. The 2026-27 Budget Target is lower than the 2025-26 Estimated Actual due to an expected increase in the number of external reviews and Freedom of Information advisory services to be completed in 2026-27. Transition of the Office from 1 July 2025 to introduce new legislation and structure has impacted the number of external reviews finalised and advisory services provided during 2025-26.

2. Resolution of Privacy Complaints and Advice Enquiries

This service assists the Office in providing an independent complaint resolution process and advice and information to members of the public and regulated entities in relation to any matter relevant to the privacy provisions of the Privacy and Responsible Information Sharing Act.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 nil	\$'000 2,562	\$'000 2,467	\$'000 3,450	
Less Income	nil	nil	nil	nil	
Net Cost of Service	nil	2,562	2,467	3,450	
Employees (Full-Time Equivalents)	nil	10	14	14	1
Efficiency Indicator					
Average cost of privacy complaints and advisory services ^(a)	n.a.	n.a.	\$13,656	\$1,971	2

(a) The 2025-26 Estimated Actual has been calculated using updated methodology to be comparative with the 2026-27 Budget Target.

Explanation of Significant Movements

(Notes)

1. The increase in FTE between 2025-26 Budget and 2025-26 Estimated Actual is due to changes in staffing profile to reflect revised organisational structure. The 14 FTE includes shared services staff, who are involved in supporting the resolution of privacy complaints and advice enquiries.
2. The 2026-27 Budget Target is lower than the 2025-26 Estimated Actual due to the privacy complaint jurisdiction commencing from 1 July 2026. The 2025-26 Estimated Actual can only account for privacy advisory services.

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							
Accommodation Fit-Out	100	100	100	-	-	-	-
NEW WORKS							
Case Management and Electronic Document and Records Management Solution.....	2,528	-	-	674	1,854	-	-
Total Cost of Asset Investment Program.....	2,628	100	100	674	1,854	-	-
FUNDED BY							
Capital Appropriation			100	-	-	-	-
Internal Funds and Balances.....			-	-	1,179	-	-
Major Treasurer's Special Purpose Account(s) Digital Capability Fund.....			-	674	675	-	-
Total Funding			100	674	1,854	-	-

Financial Statements

The 2024-25 Actual data has been recast for comparability purposes to account for the establishment of the Office from 1 July 2025.

Income Statement

Expenses

1. Total Cost of Services increased \$3.5 million between the 2024-25 Actual and the 2025-26 Budget as the Office undertakes new privacy functions under the Privacy and Responsible Information Sharing Act in addition to the Freedom of Information Act.

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)	2,794	5,610	5,610	5,898	6,047	6,195	6,330
Supplies and services	723	1,059	820	1,045	936	847	583
Accommodation	201	292	292	150	155	155	155
Depreciation and amortisation	2	-	10	150	220	291	291
Finance and interest costs	-	-	1	1	2	1	1
Other expenses	87	360	360	370	383	394	400
TOTAL COST OF SERVICES	3,807	7,321	7,093	7,614	7,743	7,883	7,760
Income							
Grants and subsidies	25	-	-	-	-	-	-
Other revenue	33	-	-	-	-	-	-
Total Income	58	-	-	-	-	-	-
NET COST OF SERVICES	3,749	7,321	7,093	7,614	7,743	7,883	7,760
INCOME FROM GOVERNMENT							
Service appropriations	3,344	6,460	6,471	6,834	6,942	7,180	7,327
Resources received free of charge	43	622	622	412	422	433	433
TOTAL INCOME FROM GOVERNMENT	3,387	7,082	7,093	7,246	7,364	7,613	7,760
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(362)	(239)	-	(368)	(379)	(270)	-

(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 17, 32 and 32 respectively.

STATEMENT OF FINANCIAL POSITION ^(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
CURRENT ASSETS							
Cash assets	1,937	703	1,937	1,937	758	758	758
Receivables	19	21	19	19	1	1	1
Other	21	96	86	86	86	86	86
Total current assets	1,977	820	2,042	2,042	845	845	845
NON-CURRENT ASSETS							
Holding Account receivables	70	75	85	235	455	746	1,037
Property, plant and equipment	-	1,536	106	117	1,275	1,254	1,265
Receivables	56	58	56	56	56	56	56
Intangibles	-	643	-	545	1,021	751	481
Total non-current assets	126	2,312	247	953	2,807	2,807	2,839
TOTAL ASSETS	2,103	3,132	2,289	2,995	3,652	3,652	3,684
CURRENT LIABILITIES							
Employee provisions	707	570	707	707	707	707	707
Payables	-	70	70	70	52	52	52
Borrowings and leases	-	-	6	11	11	6	11
Other	48	42	48	48	48	48	48
Total current liabilities	755	682	831	836	818	813	818
NON-CURRENT LIABILITIES							
Employee provisions	82	69	82	82	82	82	82
Borrowings and leases	-	-	-	16	6	-	16
Total non-current liabilities	82	69	82	98	88	82	98
TOTAL LIABILITIES	837	751	913	934	906	895	916
EQUITY							
Contributed equity	1,483	2,620	1,593	2,646	3,710	3,991	4,002
Accumulated surplus/(deficit)	(217)	(239)	(217)	(585)	(964)	(1,234)	(1,234)
Total equity	1,266	2,381	1,376	2,061	2,746	2,757	2,768
TOTAL LIABILITIES AND EQUITY	2,103	3,132	2,289	2,995	3,652	3,652	3,684

(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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	3,338	6,460	6,461	6,684	6,722	6,889	7,036
Capital appropriation	-	100	110	11	10	11	11
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	-	882	-	1,042	1,054	270	-
Net cash provided by Government	3,338	7,442	6,571	7,737	7,786	7,170	7,047
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(2,680)	(5,610)	(5,610)	(5,898)	(6,047)	(6,195)	(6,330)
Supplies and services	(625)	(388)	(149)	(581)	(460)	(357)	(93)
Accommodation	(201)	(292)	(292)	(150)	(155)	(155)	(155)
GST payments	(96)	-	-	-	-	-	-
Finance and interest costs.....	-	-	(1)	(1)	(2)	(1)	(1)
Other payments.....	(95)	(409)	(409)	(422)	(437)	(451)	(457)
Receipts ^(b)							
Grants and subsidies.....	25	-	-	-	-	-	-
GST receipts	89	-	-	-	-	-	-
Other receipts	33	-	-	-	-	-	-
Net cash from operating activities	(3,550)	(6,699)	(6,461)	(7,052)	(7,101)	(7,159)	(7,036)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(743)	(100)	(674)	(1,854)	-	-
Net cash from investing activities.....	-	(743)	(100)	(674)	(1,854)	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	(10)	(11)	(10)	(11)	(11)
Net cash from financing activities.....	-	-	(10)	(11)	(10)	(11)	(11)
NET INCREASE/(DECREASE) IN CASH HELD	(212)	-	-	-	(1,179)	-	-
Cash assets at the beginning of the reporting period	2,149	703	1,937	1,937	1,937	758	758
Cash assets at the end of the reporting period	1,937	703	1,937	1,937	758	758	758

(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 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
Grants and Subsidies							
Grants from Commonwealth.....	25	-	-	-	-	-	-
GST Receipts							
GST Input Receipts.....	89	-	-	-	-	-	-
Other Receipts							
Other Receipts	33	-	-	-	-	-	-
TOTAL	147	-	-	-	-	-	-

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

WorkCover WA Authority

Part 2 Government Administration

Asset Investment Program

1. The Authority's total approved Asset Investment Program for 2026-27 is \$1.1 million. The approved projects which are in progress or planned, include ongoing:
 - 1.1. repairs and general maintenance of the Authority's premises;
 - 1.2. replacement and upgrade of core business systems and infrastructure; and
 - 1.3. replacement of office equipment.

	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							
Building Maintenance/Asset Replacement -							
2025-26 Program	350	350	350	-	-	-	-
Computer Hardware and Software - 2025-26 Program	400	400	400	-	-	-	-
Other Equipment - 2025-26 Program.....	35	35	35	-	-	-	-
NEW WORKS							
Building Maintenance/Asset Replacement							
2026-27 Program	826	-	-	826	-	-	-
2027-28 Program	929	-	-	-	929	-	-
2028-29 Program	371	-	-	-	-	371	-
2029-30 Program	369	-	-	-	-	-	369
Computer Hardware and Software							
2026-27 Program	200	-	-	200	-	-	-
2027-28 Program	200	-	-	-	200	-	-
2029-30 Program	400	-	-	-	-	-	400
Other Equipment							
2026-27 Program	40	-	-	40	-	-	-
2027-28 Program	40	-	-	-	40	-	-
2028-29 Program	40	-	-	-	-	40	-
2029-30 Program	40	-	-	-	-	-	40
Total Cost of Asset Investment Program.....	4,240	785	785	1,066	1,169	411	809
FUNDED BY							
Internal Funds and Balances.....			785	1,066	1,169	411	809
Total Funding			785	1,066	1,169	411	809

Division 10 Registrar, Western Australian Industrial Relations Commission

Part 2 Government Administration

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 13 Net amount appropriated to deliver services	9,981	10,262	10,257	10,632	10,539	10,710	10,898
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	3,091	3,259	3,259	3,415	3,499	3,586	3,676
Total appropriations provided to deliver services.....	13,072	13,521	13,516	14,047	14,038	14,296	14,574
CAPITAL							
Item 112 Capital Appropriation.....	55	53	52	50	51	55	51
TOTAL APPROPRIATIONS	13,127	13,574	13,568	14,097	14,089	14,351	14,625
EXPENSES							
Total Cost of Services	12,368	13,785	13,988	14,601	14,598	14,864	14,980
Net Cost of Services ^(a)	12,327	13,705	13,908	14,521	14,518	14,784	14,940
CASH ASSETS ^(b)	8,872	7,831	8,651	8,344	8,031	7,710	7,386

(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
2026-27 Streamlined Budget Process Incentive Funding.....	-	254	-	-	-
Increase in the Jurisdictional Reach of the Western Australian Industrial Relations Commission.....	208	294	300	308	316
RiskCover Fund Insurance Premiums	(3)	14	-	-	-
State Fleet Updates	(2)	-	1	1	6

Significant Initiatives

1. There has been greater demand on the Department regarding judicial, registry and administrative support services for the Western Australian Industrial Relations Commission (the Commission), Industrial Magistrates Court (IMC), industrial organisations, and the community. In response, additional resourcing was approved in November 2025 to enable the Department to maintain its current level of service.
2. The industrial relations amendments increase the number of jurisdictions within the remit of the Department and IMC, as well as the cohort of employees and employers that will come within the existing and new jurisdictions of the Department and IMC. The Department continues to monitor the impact of these changes and is creating efficiencies to support service delivery and consistency with legislated timeframes in the context of jurisdictional changes arising from the Acts.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Delivering Quality Infrastructure and Services Across Our State.	The prevention and resolution of industrial relations matters.	1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court 2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission

Service Summary

Expense	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
1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	5,110	5,940	6,095	6,500	6,528	6,656	6,723
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission	7,258	7,845	7,893	8,101	8,070	8,208	8,257
Total Cost of Services	12,368	13,785	13,988	14,601	14,598	14,864	14,980

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: The prevention and resolution of industrial relations matters:					
Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission members satisfied with the service provided by the Department in relation to:					
Timeliness of services (via survey)	100%	95%	98%	95%	
Accuracy and relevance of information (via survey)	99%	95%	98%	95%	
Number of business days taken for application lodgement:					
Timeliness of services (time taken from lodgement to allocation by the Western Australian Industrial Relations Commission Chief Commissioner) ^(b)	n.a.	n.a.	n.a.	5 days	

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

(b) During 2025-26, the Department undertook a review of its Outcome Based Management structure and associated key effectiveness indicators. This is a new indicator applying from the 2026-27 Budget and further detail will be provided in the Department's 2025-26 Annual Report.

Services and Key Efficiency Indicators**1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court**

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 5,110	\$'000 5,940	\$'000 6,095	\$'000 6,500	1
Less Income	41	80	80	80	
Net Cost of Service	5,069	5,860	6,015	6,420	
Employees (Full-Time Equivalents)	29	33	33	35	
Efficiency Indicator					
Average cost per application registered and recorded	\$3,212	\$3,832	\$3,347	\$4,138	2

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget is higher than the 2024-25 Actual mainly due to vacant positions during 2024-25. Both the 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget, mainly due to the FTE funding linked to the increase in the jurisdictional reach of the Commission.
2. The 2025-26 Budget is higher than the 2024-25 Actual mainly due to vacant positions during 2024-25. The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to a higher than forecast number of applications. This is not expected to repeat in the 2026-27 Budget period, mainly contributing to a higher cost per application in comparison to the 2025-26 Estimated Actual.

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 7,258	\$'000 7,845	\$'000 7,893	\$'000 8,101	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	7,258	7,845	7,893	8,101	
Employees (Full-Time Equivalents)	20	22	22	22	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget is higher than the 2024-25 Actual, mainly due to increases in employee benefits and supplies and service expense.

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							
Asset Replacement - ICT - 2025-26 Program	160	160	160	-	-	-	-
NEW WORKS							
Asset Replacement - ICT							
2026-27 Program	160	-	-	160	-	-	-
2027-28 Program	160	-	-	-	160	-	-
2028-29 Program	160	-	-	-	-	160	-
2029-30 Program	160	-	-	-	-	-	160
Total Cost of Asset Investment Program.....	800	160	160	160	160	160	160
FUNDED BY							
Holding Account.....			160	160	160	160	160
Total Funding			160	160	160	160	160

Financial Statements

INCOME STATEMENT ^(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)	7,859	8,812	9,020	9,497	9,725	9,956	10,162
Supplies and services	1,283	1,433	1,433	1,524	1,295	1,295	1,119
Accommodation	2,540	2,862	2,862	2,948	2,948	2,948	2,948
Depreciation and amortisation	169	214	213	213	213	213	214
Finance and interest costs	10	11	10	10	9	8	12
Other expenses	507	453	450	409	408	444	525
TOTAL COST OF SERVICES	12,368	13,785	13,988	14,601	14,598	14,864	14,980
Income							
Sale of goods and services	41	80	80	80	80	80	40
Total Income	41	80	80	80	80	80	40
NET COST OF SERVICES	12,327	13,705	13,908	14,521	14,518	14,784	14,940
INCOME FROM GOVERNMENT							
Service appropriations	13,072	13,521	13,516	14,047	14,038	14,296	14,574
Resources received free of charge	35	50	50	50	50	50	50
TOTAL INCOME FROM GOVERNMENT	13,107	13,571	13,566	14,097	14,088	14,346	14,624
SURPLUS/(DEFICIENCY) FOR THE PERIOD	780	(134)	(342)	(424)	(430)	(438)	(316)

(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 49, 55 and 57 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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	8,617	7,576	8,386	8,069	7,986	7,637	7,286
Holding Account receivables	160	160	160	160	160	160	160
Receivables	97	211	97	88	88	88	88
Other.....	331	351	331	331	331	331	331
Total current assets	9,205	8,298	8,974	8,648	8,565	8,216	7,865
NON-CURRENT ASSETS							
Holding Account receivables	4,084	4,132	4,137	4,190	4,243	4,296	4,350
Property, plant and equipment.....	449	379	444	452	471	506	522
Intangibles	72	68	59	37	15	-	9
Restricted cash	255	255	265	275	45	73	100
Total non-current assets	4,860	4,834	4,905	4,954	4,774	4,875	4,981
TOTAL ASSETS	14,065	13,132	13,879	13,602	13,339	13,091	12,846
CURRENT LIABILITIES							
Employee provisions	1,584	1,422	1,584	1,584	1,584	1,584	1,584
Payables.....	91	273	151	151	210	269	207
Borrowings and leases	43	60	52	54	55	51	54
Other.....	60	147	120	231	292	353	408
Total current liabilities	1,778	1,902	1,907	2,020	2,141	2,257	2,253
NON-CURRENT LIABILITIES							
Employee provisions	301	301	301	301	301	301	301
Borrowings and leases	96	82	71	55	50	71	95
Total non-current liabilities	397	383	372	356	351	372	396
TOTAL LIABILITIES.....	2,175	2,285	2,279	2,376	2,492	2,629	2,649
EQUITY							
Contributed equity	(1,180)	(1,176)	(1,128)	(1,078)	(1,027)	(974)	(923)
Accumulated surplus/(deficit).....	13,070	12,023	12,728	12,304	11,874	11,436	11,120
Total equity	11,890	10,847	11,600	11,226	10,847	10,462	10,197
TOTAL LIABILITIES AND EQUITY	14,065	13,132	13,879	13,602	13,339	13,091	12,846

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	12,850	13,307	13,303	13,834	13,825	14,083	14,360
Capital appropriation	55	53	52	50	51	55	51
Holding Account drawdowns	160	160	160	160	160	160	160
Net cash provided by Government	13,065	13,520	13,515	14,044	14,036	14,298	14,571
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(7,740)	(8,705)	(8,913)	(9,390)	(9,618)	(9,849)	(10,125)
Supplies and services	(1,041)	(1,378)	(1,378)	(1,469)	(1,240)	(1,240)	(1,119)
Accommodation	(2,535)	(2,862)	(2,862)	(2,948)	(2,948)	(2,950)	(2,950)
GST payments	(498)	(503)	(503)	(503)	(503)	(503)	(503)
Finance and interest costs.....	-	(11)	(10)	(10)	(9)	(8)	(12)
Other payments.....	(520)	(445)	(442)	(401)	(400)	(436)	(517)
Receipts ^(b)							
Sale of goods and services.....	40	80	80	80	80	80	40
GST receipts	495	503	503	503	503	503	503
Net cash from operating activities	(11,799)	(13,321)	(13,525)	(14,138)	(14,135)	(14,403)	(14,683)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(187)	(160)	(160)	(160)	(160)	(160)	(160)
Net cash from investing activities.....	(187)	(160)	(160)	(160)	(160)	(160)	(160)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(63)	(52)	(51)	(53)	(54)	(56)	(52)
Net cash from financing activities.....	(63)	(52)	(51)	(53)	(54)	(56)	(52)
NET INCREASE/(DECREASE) IN CASH HELD	1,016	(13)	(221)	(307)	(313)	(321)	(324)
Cash assets at the beginning of the reporting period	7,856	7,844	8,872	8,651	8,344	8,031	7,710
Cash assets at the end of the reporting period	8,872	7,831	8,651	8,344	8,031	7,710	7,386

(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 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							
Sales of Goods and Services	40	80	80	80	80	80	40
GST Receipts							
GST Input Credits	473	500	500	500	500	500	500
GST Receipts on Sales	22	3	3	3	3	3	3
TOTAL	535	583	583	583	583	583	543

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

Part 3

Financial Administration

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Treasury and Finance		
– Total Cost of Services.....	192,302	189,648
– Asset Investment Program	2,549	1,386
Western Australian Treasury Corporation		
– Asset Investment Program	100	1,689
Office of the Auditor General		
– Total Cost of Services.....	60,522	63,951
– Asset Investment Program	780	690
Insurance Commission of Western Australia		
– Asset Investment Program	4,426	2,895
Keystart		
– Asset Investment Program	1,150	1,150

Ministerial Responsibilities

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

Division 11 Treasury and Finance

Part 3 Financial Administration

Appropriations, Expenses and Cash Assets ^(a)

	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	\$'000	\$'000			
DELIVERY OF SERVICES							
Item 14 Net amount appropriated to deliver services	118,572	123,076	140,297	146,827	145,429	145,284	146,652
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	2,953	3,129	3,181	3,263	3,339	3,421	3,507
Total appropriations provided to deliver services.....	121,525	126,205	143,478	150,090	148,768	148,705	150,159
ADMINISTERED TRANSACTIONS							
<i>Operating Subsidy Payments</i>							
Item 15 Bunbury Water Corporation	6,010	9,168	9,787	9,282	9,601	9,933	10,277
Item 16 Busselton Water Corporation.....	4,386	4,359	4,423	2,135	2,263	2,760	4,266
Item 17 Electricity Generation and Retail Corporation (Synergy)	1,152,899	778,483	774,124	674,502	571,818	305,934	272,672
Item 18 Gold Corporation	4,270	6,078	6,078	6,800	-	-	-
Item 19 Pilbara Ports Authority	-	-	-	4,320	2,160	2,160	2,160
Item 20 Public Transport Authority of Western Australia.....	1,390,573	1,412,781	1,412,478	1,473,376	1,501,834	1,517,457	1,546,500
Item 21 Regional Power Corporation (Horizon Power).....	44,411	25,707	28,296	23,340	22,146	22,394	22,279
Item 22 Water Corporation.....	596,630	756,244	668,228	846,199	879,841	942,415	948,119
Item 23 Western Australian Land Authority (DevelopmentWA)	170,865	217,073	225,941	619,197	460,720	151,791	71,981
Item 24 Western Australian Land Authority (DevelopmentWA) - Provision for Lease Incentives (Strategic Industrial Areas) ^(b)	-	1,700	-	3,800	7,000	-	-
Kimberley Ports Authority	2,500	-	-	-	-	-	-
Mid West Ports Authority	-	6,029	6,029	-	-	-	-
Southern Ports Authority	-	2,851	2,851	-	-	-	-
<i>Grants, Subsidies and Transfer Payments</i>							
Item 25 Department of Creative Industries, Tourism and Sport ^(b)	-	50,257	50,257	31,389	-	-	13,300
Item 26 Department of Energy and Economic Diversification ^(b)	-	10,139	4,001	35,134	44,730	1,210	-
Item 27 Department of Housing and Works ^(b)	-	86,298	60,475	119,779	71,975	69,475	59,475
Item 28 Department of Planning, Lands and Heritage ^(b)	-	-	-	9,550	-	-	-
Item 29 Department of the Premier and Cabinet ^(b)	-	19,000	19,000	2,013	4,027	4,027	-
Item 30 Department of Transport and Major Infrastructure ^(b)	-	4,900	-	4,900	-	-	-
Item 31 Gaming and Wagering Commission ^(c)	4,200	-	-	1,634	-	-	-
Item 32 Goods and Services Tax (GST) Administration Costs	67,538	76,200	79,800	75,600	75,800	76,000	76,300
Item 33 National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account	10,000	82,001	82,001	11,000	-	-	-
Item 34 Noongar Land Fund	5,600	5,600	5,600	5,600	5,600	5,600	3,050
Item 35 Provision for Foster and Grand Carer Gold Card ^(d)	-	-	-	3,244	2,300	2,357	2,416
Item 36 Provision for Government Wages Policy - Outcomes yet to be Finalised ^(e) ...	-	149,940	3,592	23,805	15,592	15,592	15,592
Item 37 Provision for Government Wages Policy - Newly Expiring Industrial Agreements ^(f)	-	-	-	111,957	467,430	745,578	896,827

	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			
Item 38 Provision for Shared Equity Home Ownership Subsidy Scheme ^(g)	-	-	-	2,039	4,077	6,116	8,154
Item 39 Provision for Thriving Kids ^(h)	-	-	-	35,903	46,857	40,378	41,549
Item 40 Provision for Voluntary Targeted Separation Scheme ⁽ⁱ⁾	-	-	-	228,953	-	-	-
Item 41 Provision for Racing and Wagering Western Australia ^(l)	-	-	-	12,500	-	-	-
Item 42 Royalties for Regions ^(k)	905,125	953,824	696,605	974,521	930,062	866,504	787,982
Item 43 State Property - Emergency Services Levy	23,077	23,361	23,361	22,837	24,515	26,355	28,323
Item 44 WA Health ^(b)	-	12,266	70,258	225,161	30,620	33,791	29,328
Item 45 Western Australian Land Authority (DevelopmentWA) - Provision for Housing ^(b)	-	61,631	5,680	128,735	82,800	-	-
Item 46 All Other Grants, Subsidies and Transfer Payments ^(l)	229,159	262,206	263,337	310,619	292,556	311,357	331,575
Comprising:							
Acts of Grace / Ex Gratia Payments	26	200	100	200	200	200	200
Administration Costs - National Tax Equivalent Regime Scheme	72	125	125	125	125	125	125
Building Bonus Homebuyers Grant	120	500	500	-	-	-	-
Energy Concession Extension Scheme	3,291	3,514	3,514	3,800	3,956	4,118	4,287
Electricity Credits (State and Commonwealth).....	13,890	1,354	2,272	-	-	-	-
Fuel Excise Relief Program.....	-	-	-	33,102	-	-	-
Incidentals	4,208	200	100	200	200	200	200
Interest on Public Moneys Held in Participating Trust Fund Accounts.....	12,335	11,500	14,000	15,000	15,000	14,500	14,000
Life Support Equipment Subsidy Scheme	1,496	1,596	1,561	1,627	1,696	1,767	1,840
National Partnership on Homebuilder	1,310	660	660	-	-	-	-
Off-the-Plan Duty Rebate Scheme	457	500	500	-	-	-	-
Payroll Tax Rebates Scheme	47	50	50	50	50	50	50
Pensioner Concessions - Emergency Services Levy.....	26,464	28,500	28,692	31,076	33,659	36,420	39,408
Pensioner Concessions - Local Government Rates.....	127,082	139,908	137,779	149,229	161,631	174,891	189,239
Refund of Past Years Revenue Collections - Public Corporations.....	2,204	10,000	10,000	10,000	10,000	10,000	10,000
Refund of Past Years Revenue Collections - Royalties	-	2,000	2,000	2,000	2,000	2,000	2,000
Refund of Past Years Revenue Collections - Taxation.....	30,483	55,500	55,500	58,063	60,779	63,659	66,718
Thermoregulatory Dysfunction Energy Subsidy	1,872	2,068	1,953	2,036	2,122	2,210	2,301
Western Australian Land Information Authority - Valuation Services	-	190	190	140	160	210	170
Western Australian Treasury Corporation Management Fees.....	883	922	922	950	978	1,007	1,037
WorkCover WA Authority.....	2,919	2,919	2,919	3,021	-	-	-
Ecological Thinning Program Account.....	129,691	-	-	-	-	-	-
Provision for National Disability Insurance Scheme Additional Contributions ^(m)	-	163,100	-	-	-	-	-
Western Australia Police Force ^(b)	-	-	-	-	-	-	16,843
Authorised by Other Statutes							
Judges' Salaries and Pensions Act 1950.....	23,469	21,182	24,372	25,220	26,352	27,606	28,599
Comprising:							
Benefit Payments	23,200	20,925	24,217	25,028	26,162	27,411	28,398
Administration Expenses ⁽ⁿ⁾	268	257	155	192	190	195	201
Parliamentary Superannuation Act 1970	10,915	10,155	11,141	11,476	12,205	12,063	12,368
Comprising:							
Benefit Payments	10,600	9,853	10,959	11,250	11,982	11,834	12,132
Administration Expenses ⁽ⁿ⁾	315	302	182	226	223	229	236
State Superannuation Act 2000.....	450,498	435,532	436,122	414,402	388,647	418,579	392,075
Comprising:							
Pension Scheme.....	148,109	135,655	135,870	128,476	120,802	113,500	106,624
Comprising:							
Benefit Payments	146,733	134,503	134,736	127,337	119,734	112,484	105,655
Administration Expenses ⁽ⁿ⁾	1,376	1,152	1,134	1,139	1,068	1,016	969
Gold State Super	302,389	299,877	300,252	285,926	267,845	305,079	285,451
Comprising:							
Benefit Payments	297,110	294,443	294,818	279,377	262,811	300,158	280,637
Administration Expenses ⁽ⁿ⁾	5,019	5,143	5,143	6,243	4,735	4,614	4,498
Government Services ^(o)	260	291	291	306	299	307	316

	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
First Home Owner Grant Act 2000.....	41,774	53,182	42,780	59,631	64,902	68,591	66,795
Loan Acts - Interest.....	827,361	867,000	856,000	1,119,000	1,222,000	1,338,000	1,424,000
Racing and Wagering Western Australia Act 2003.....	39,275	38,651	41,294	41,831	42,375	42,926	43,484
Unclaimed Money Act 1990.....	2,790	3,000	3,000	3,000	3,000	3,000	3,000
Western Australian Health Promotion Foundation Act 2016.....	25,520	25,992	25,995	28,141	26,584	26,617	26,650
Western Australian Future Health Research and Innovation Fund Act 2012.....	77,700	82,500	82,500	94,400	80,900	77,800	74,400
TOTAL RECURRENT ADMINISTERED	6,246,236	6,718,390	6,025,406	7,836,925	7,423,289	7,174,366	7,260,339
CAPITAL							
Item 113 Capital Appropriation.....	537	1,081	1,811	653	675	698	701
<i>Government Equity Contributions</i>							
Item 114 Bunbury Water Corporation	-	5,325	5,325	7,499	2,620	6,679	-
Item 115 Busselton Water Corporation.....	-	437	437	2,715	2,774	5,778	1,494
Item 116 Department of Biodiversity, Conservation and Attractions ^(b)	-	350	350	3,616	3,038	-	-
Item 117 Department of Education ^(b)	-	-	-	56,771	46,747	2,195	-
Item 118 Department of Primary Industries and Regional Development ^(b)	-	-	-	65,106	72,945	-	-
Item 119 Department of Transport and Major Infrastructure ^(b)	-	6,150	-	12,000	2,500	-	-
Item 120 Electricity Generation and Retail Corporation (Synergy)	983,648	419,538	486,231	142,131	-	-	-
Item 121 Electricity Networks Corporation (Western Power).....	174,329	599,001	647,041	328,445	210,584	179,136	189,782
Item 122 Fremantle Port Authority	-	3,635	1,035	13,684	12,000	14,538	-
Item 123 Kimberley Ports Authority	12,725	7,130	5,130	3,495	3,672	3,803	3,899
Item 124 Mid West Ports Authority.....	-	212	-	1,181	5,347	10,649	10,649
Item 125 Pilbara Ports Authority	174,560	341,274	172,573	313,470	89,200	27,830	-
Item 126 Provision for Shared Equity Home Ownership Subsidy Scheme ^(p)	-	-	-	41,000	41,000	41,000	41,000
Item 127 Regional Power Corporation (Horizon Power).....	-	-	-	20,541	14,451	14,451	14,451
Item 128 Royalties for Regions ^(k)	246,604	320,657	282,912	230,054	101,858	50,368	27,067
Item 129 WA Health ^(b)	-	144,348	32,128	301,799	178,413	91,719	384
Item 130 Water Corporation.....	94,030	49,196	20,195	38,278	64,174	13,499	26
Item 131 Western Australian Land Authority (DevelopmentWA)	40,353	-	-	20,000	10,000	-	-
Commissioner of Main Roads ^(b)	-	-	-	-	-	20,112	-
Department of Creative Industries, Tourism and Sport ^(b)	-	20,000	20,000	-	-	-	-
Department of Housing and Works ^(b)	-	11,000	11,000	-	-	-	-
Metropolitan Redevelopment Authority (DevelopmentWA)	2,420	-	-	-	-	-	-
Provision for Aluminium Composite Panel Cladding ^(q)	-	10,352	10,352	-	-	-	-
Provision for Public Transport Authority of Western Australia ^(b)	-	50,000	-	-	50,000	32,500	-
Western Australia Police Force ^(b)	-	13,088	-	-	-	-	-
Western Australian Meat Industry Authority ^(r)	1,628	2,673	3,159	-	2,442	2,956	3,022
Department of Planning, Lands and Heritage Administered	4,144	-	-	-	-	-	-
<i>Other</i>							
Item 132 Building Hospitals Fund	-	-	54,170	1,445,830	250,000	250,000	-
Item 133 Digital Capability Fund	458,151	15,964	15,964	301,064	-	-	-
Item 134 Major Projects Fund.....	-	-	-	125,000	125,000	125,000	125,000
Item 135 Remote Communities Fund.....	-	-	-	126,685	-	-	-
Item 136 Social and Affordable Housing Investment Fund.....	400,000	79,500	79,500	1,170,931	-	-	-
Item 137 Strategic Industries Fund	500,000	455,000	455,000	25,000	20,000	-	-
<i>Authorised by Other Statutes</i>							
Loans (Co-operative Companies) Act 2004....	12,000	-	-	-	-	-	-
TOTAL CAPITAL ADMINISTERED	3,104,592	2,554,830	2,302,502	4,796,295	1,308,765	892,213	416,774

	2024-25	2025-26	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000			Outyear \$'000	Outyear \$'000	Outyear \$'000
GRAND TOTAL.....	9,472,890	9,400,506	8,473,197	12,783,963	8,881,497	8,215,982	7,827,973
EXPENSES							
Total Cost of Services	153,390	177,494	192,302	189,648	188,485	189,219	190,400
Net Cost of Services ^(s)	144,895	168,467	184,826	181,419	180,256	180,990	182,171
CASH ASSETS ^(t)	32,427	21,647	26,972	27,260	27,546	27,238	26,928

- (a) The 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform (PSR) changes which took effect from 1 July 2025.
- (b) Reflects funding provisioned for the agency, to be transferred to its own appropriation item pending a further decision by Government.
- (c) Reflects funding provided to support the regulation of the community gaming sector.
- (d) A provision to support the implementation of the Government's Foster and Grand Carer Gold Card program, which will provide future supports and benefits such as Electricity Assistance Payments to eligible foster carers, family carers, special guardianship carers, and grand carers.
- (e) A provision for industrial agreements and outcomes not yet finalised but where negotiations have been progressed. This provision will be allocated to relevant agency budgets once the remaining industrial agreements are finalised.
- (f) A provision to accommodate bargaining for newly expiring industrial agreements. Final outcomes for public sector industrial agreements to be settled over the forward estimates period are not yet known. The provision provides a maximum funding envelope for industrial negotiations consistent with the Government's Wages Policy.
- (g) A provision to support implementation of the Government Regional Officer Housing (GROH) Shared Equity Home Ownership Subsidy Scheme, with this allocation being the loan repayment subsidies to be provided under the pilot.
- (h) A provision to provide for the establishment of Foundational Supports - Thriving Kids services in Western Australia, in line with the National Agreement on Foundational Supports.
- (i) A provision to provide for appropriation-funded implementation costs for a Voluntary Targeted Separation Scheme for up to 1,500 FTE during 2026-27.
- (j) Reflects funding provisioned for the agency for distributions to the racing industry, pending a further decision by Government.
- (k) Appropriations to the Royalties for Regions Fund Special Purpose Account are split between payments for recurrent and capital purposes (based on project information). Further detail on the Royalties for Regions program is available in Budget Paper No. 3: *Economic and Fiscal Outlook*.
- (l) Includes all administered grants, subsidies and transfers not covered elsewhere by individual Acts.
- (m) Reflects a funding provision that was budgeted to provide for disputed National Disability Insurance Scheme contributions, which was finalised prior to 30 June 2025.
- (n) Superannuation scheme administration expense reflects the costs of administering an unfunded defined benefit superannuation/pension scheme by an appropriation from the Consolidated Account.
- (o) Reflects the costs for regulatory support of State superannuation schemes where the Government Employees Superannuation Board incurs these costs on behalf of the Government.
- (p) A provision to support implementation of the GROH Shared Equity Home Ownership Subsidy Scheme, with this allocation representing Government's take-up of the shared equity and the cost of replacing GROH properties sold under the pilot.
- (q) Reflects funding allocated to meet the cost of remediating remaining instances of non-compliant aluminium composite panel cladding that have been identified across WA Health's building portfolio.
- (r) Funding to support the viability of the Western Australian Meat Industry Authority.
- (s) Represents Total Cost of Services (expenses) less retained revenues applied to the Department's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (t) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 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
New Initiatives					
Augmenting Commercial Advisory Capacity	2,300	1,716	1,033	1,059	1,085
Digital Capability Fund Initiatives	-	200	203	208	213
Employment of People with Disability Procurement Policy	-	687	699	715	733
Independent Review of Racing and Wagering Western Australia	227	227	-	-	-
Independent Review of the Employment Arrangements of Electorate Officers (Morton Review)	-	1,732	-	-	-
Justice Reform Initiatives	-	225	228	-	-
Police Services Expenditure	-	225	228	-	-
RevenueWA Compliance and Debt Management Strategy	-	1,270	1,302	-	-
Support for Development of a Funding Model for the WA Electoral Commission ^(a)	-	101	203	-	-
Western Australia's Closing the Gap - 2026-28 Implementation Plan	-	1,928	1,942	1,960	-
Ongoing Initiative					
Aboriginal Business Capability Building	-	513	525	538	552
Other					
2026-27 Tariffs, Fees and Charges	-	753	753	753	753
RiskCover Fund Insurance Premiums	617	662	-	-	-

(a) See the WA Electoral Commission Budget Paper No.2 statement for further information.

Significant Initiatives

Augmenting Commercial Advisory Capacity

1. The Department has been allocated additional resources to augment its capacity to provide advice on an increasing number of complex contracts and support the delivery of Government priorities.

Whole-of-Government Initiatives

2. The Government has committed resources for the Department to support the delivery of specific whole-of-government initiatives that will assist in strengthening the capacity of Western Australian Aboriginal Community Controlled Organisations to deliver community services; provide leadership and advice into ICT across Government through the Digital Capability Fund; and support Justice in developing, coordinating, and implementing evidence-based policy reforms to address demand pressures across the justice system.

Specific Initiatives

3. Departmental resources will be applied towards supporting the independent review into the financial sustainability and governance of Racing and Wagering Western Australia in conjunction with Local Government, Industry Regulation and Safety; in support for the drafting and passage of the Members of Parliament Resources and Transparency Bill and associated Framework arising from the recommendations of the Independent Review of the Employment Arrangements of Electorate Officers (Morton Review); and to develop a budget model for the Western Australia Police Force to inform sustainable funding and resource allocation into the future.

Employment of People with Disability Procurement Policy

4. The development and administration of the Employment of People with Disability Procurement Policy seeks to ensure the Government meets its obligations under the Royal Commission for the Violence, Abuse, Neglect and Exploitation of People with Disability Implementation Roadmap. The Department is the lead agency to develop, implement and administer a procurement policy to provide employment opportunities to people with a disability through government procurement.

RevenueWA Compliance and Debt Management Strategy

5. Temporary funding has been provided to RevenueWA in 2026-27 and 2027-28 to undertake additional compliance and debt management activities to support the administration of State taxes and assist taxpayers in meeting their tax obligations.

Aboriginal Business Capability Building

6. The Aboriginal Business Capability Building Program is an existing program that provides critical support for the Aboriginal Procurement Policy in increasing and diversifying the participation of Aboriginal suppliers within the government supply chain. The continuation of funding will ensure the ongoing delivery of these tendering and business development services to Aboriginal businesses across regional Western Australia, supporting the Government's priority of a diversified Western Australian economy and the ability to deliver quality infrastructure and services across the State.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Where practical, key performance information for the 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Sustainable and transparent public sector finances.	1. Financial Management and Reporting
	A strong and competitive State economy.	2. Economic and Revenue Forecasts and Policy Development
	Value for money outcomes in service delivery and infrastructure provision.	3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision
	Due and payable revenue is collected and eligible grants, subsidies and rebates paid.	4. Revenue Assessment and Collection, and Grants and Subsidies Administration
	Value for money from public sector procurement.	5. Development and Management of Common Use Contract Arrangements

Service Summary

Expense	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
1. Financial Management and Reporting	11,755	11,506	11,590	10,174	10,585	10,561	10,736
2. Economic and Revenue Forecasts and Policy Development.....	15,547	18,774	18,000	17,495	17,216	17,747	18,060
3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision	38,132	42,371	44,011	41,318	40,802	41,334	42,024
4. Revenue Assessment and Collection, and Grants and Subsidies Administration	72,281	84,544	94,000	93,036	92,050	90,937	92,122
5. Development and Management of Common Use Contract Arrangements	15,675	20,299	24,701	27,625	27,832	28,640	27,458
Total Cost of Services	153,390	177,494	192,302	189,648	188,485	189,219	190,400

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Sustainable and transparent public sector finances:					
Status of the State's credit rating.....	AAA/Aaa	AAA/Aaa	AAA/Aaa	AAA/Aaa	
Unqualified audit opinion on the Annual Report on State Finances	Yes	Yes	Yes	Yes	
Percentage of financial reports released as per agreed timeframes ^(b)	100%	100%	100%	100%	
Outcome: A strong and competitive State economy:					
Accuracy of key general government revenue forecasts:					
Tax revenue	9.4%	±5%	12.6%	±5%	1
Royalty revenue	26.2%	±5%	31.2%	±5%	2
Accuracy of key economic forecasts (percentage point difference):					
Employment growth ^(c)	1.4	±0.5	-0.3	±0.5	
Real State Final Demand (SFD) growth ^(c)	-0.2	±2	1.0	±2	
Outcome: Value for money outcomes in service delivery and infrastructure provision:					
Percentage of Ministerially endorsed Strategic Asset Plans (SAPs) for the upcoming year received and reviewed by the Department before the commencement of the Budget bilateral process.....	62%	100%	79%	100%	3
Percentage of advice provided to the Expenditure Review Committee at least 5 days prior to their consideration.....	67%	100%	51%	100%	4
Outcome: Due and payable revenue is collected and eligible grants, subsidies and rebates paid:					
Taxpayer debt as a percentage of taxation revenue raised	0.9%	0.87%	0.81%	0.89%	5
Extent to which correct grants, subsidies and rebates are paid	100%	100%	100%	100%	
Outcome: Value for money from public sector procurement:					
Extent to which client agencies agree that their procurement under common use arrangements achieved value for money ^(d)	n.a.	n.a.	85%	85%	6

(a) Further detail in support of the key effectiveness indicators is provided in the 2024-25 Annual Reports of the Departments of Treasury and Finance.

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

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

(d) The Department is reporting against a new Outcome Based Management structure in the 2026-27 Budget.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual for tax revenue is expected to be higher than forecast in the 2025-26 Budget. This primarily reflects stronger than anticipated demand in the property and vehicle markets in Western Australia, which has flowed through to higher than forecast revenue from transfer duty and motor vehicle taxes.
2. Royalty revenue is estimated to be higher in the 2025-26 Estimated Actual than forecast in the 2025-26 Budget largely due to higher than assumed iron ore prices. The average year-to-date iron ore price is well above the prudent price assumptions used in the 2025-26 Budget.
3. Minister-endorsed Strategic Asset Plans were received from 11 of the 14 applicable agencies that represent the top 90% of the Asset Investment Program value as at the 2025-26 Mid-year Financial Projections Statement, recording a 2025-26 Estimated Actual result of 79%.
4. The 2025-26 Estimated Actual was lower than anticipated, as some Expenditure Review Committee (ERC) papers required additional analysis prior to delivery to the ERC.
5. The reduction from the 2025-26 Budget to the 2025-26 Estimated Actual is primarily due to stronger revenue from transfer duty. The increase in the 2026-27 Budget Target reflects stronger revenue from land tax, payroll tax and associated debt, partially offset by reduced transfer duty revenue and associated debt.
6. A new effectiveness indicator has been introduced this year, in line with the Outcome Based Management review that was completed and approved in 2025-26.

Services and Key Efficiency Indicators

1. Financial Management and Reporting

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 11,755	\$'000 11,506	\$'000 11,590	\$'000 10,174	1
Less Income	16	9	10	10	
Net Cost of Service	11,739	11,497	11,580	10,164	
Employees (Full-Time Equivalents)	45	50	52	49	

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is lower than the 2025-26 Estimated Actual due to the cost of external valuation services being met from corporate allocations.

2. Economic and Revenue Forecasts and Policy Development

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	15,547	18,774	18,000	17,495	
Less Income	28	10	19	19	
Net Cost of Service	15,519	18,764	17,981	17,476	
Employees (Full-Time Equivalents)	62	73	76	80	

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	38,132	42,371	44,011	41,318	
Less Income	61	41	27	27	
Net Cost of Service	38,071	42,330	43,984	41,291	
Employees (Full-Time Equivalents)	157	173	182	180	

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(b)	72,281	84,544	94,000	93,036	1
Less Income	5,043	6,920	5,372	6,125	2
Net Cost of Service	67,238	77,624	88,628	86,911	
Employees (Full-Time Equivalents) ^(b)	298	298	346	322	3
Efficiency Indicators ^(b)					
Average cost per revenue determination	\$36.52	\$37.59	\$41.17	\$40.78	
Average cost per grant or subsidy determination	\$15.89	\$15.99	\$17.06	\$16.59	

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

(b) The methodology used in calculating the 2024-25 Actual and the 2025-26 Budget differs from the remaining years as a result of the PSR which impacts comparability between years.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to the difference in methodology used by the Department, the inclusion of leased accommodation costs and the reflow of expenditure for systems enhancements to continue supporting Government priorities.
2. The 2025-26 Estimated Actual is lower than the 2025-26 Budget, reflecting the correction of income allocated to the Department as part of the PSR.
3. The 2025-26 Estimated Actual is higher than the 2025-26 Budget, primarily due to differences in the Department's methodology, which reflect corporate services support, and the repurposing of non-salary funding to support ongoing operations.

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service ^{(b)(c)}	\$'000 15,675	\$'000 20,299	\$'000 24,701	\$'000 27,625	1
Less Income	3,347	2,047	2,048	2,048	
Net Cost of Service	12,328	18,252	22,653	25,577	
Employees (Full-Time Equivalents) ^(c)	108	108	121	117	
Efficiency Indicators					
Cost of developing and managing whole-of-government common use contract arrangements as a percentage of the total annual value of purchases through the arrangements	0.7%	1%	1%	1.1%	

- (a) The full-time equivalents and prior year amounts do not reconcile back to the prior year Budget papers as adjustments have been made to reflect the Corporate Services support to the Department provided by Housing and Works, as outlined in the Service Level Agreement between the two agencies.
- (b) The Total Cost of Service represents a range of whole-of-government procurement policy and strategy services including the development and management of Common Use Arrangements.
- (c) The methodology used in the calculating 2024-25 Actual and 2025-26 Budget differs from the remaining years as a result of the PSR which impacts comparability between years.

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the 2025-26 Estimated Actual largely due to the State's commitment to Closing the Gap by increasing the proportion of services delivered by Aboriginal Community Controlled Organisations across Western Australia, the development and administration of the Employment of People with Disability Procurement Policy, and the continuation of the Aboriginal Business Capability Building Program by providing critical support for the Aboriginal Procurement Policy.

Asset Investment Program

1. The Department's Asset Investment Program largely facilitates a rolling ICT program to replace and/or upgrade critical corporate ICT infrastructure.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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							
Household Electricity Credits - 2025-26 Program	250	250	250	-	-	-	-
ICT Replacement - 2025-26 Program	40	40	40	-	-	-	-
Procurement Systems Replacement - 2025-26 Program	431	431	431	-	-	-	-
RevenueWA Systems Housing Package Program	672	672	672	-	-	-	-
Royalties Management System - 2025-26 Program	262	262	262	-	-	-	-
Treasury and Finance Business Systems - ICT Replacement/Upgrade - 2025-26 Program	894	894	894	-	-	-	-
NEW WORKS							
ICT Replacement							
2026-27 Program	40	-	-	40	-	-	-
2027-28 Program	40	-	-	-	40	-	-
2028-29 Program	40	-	-	-	-	40	-
2029-30 Program	40	-	-	-	-	-	40
Procurement Systems Replacement							
2026-27 Program	431	-	-	431	-	-	-
2027-28 Program	431	-	-	-	431	-	-
2028-29 Program	431	-	-	-	-	431	-
2029-30 Program	431	-	-	-	-	-	431
Treasury and Finance Business Systems - ICT Replacement/Upgrade							
2026-27 Program	915	-	-	915	-	-	-
2027-28 Program	936	-	-	-	936	-	-
2028-29 Program	960	-	-	-	-	960	-
2029-30 Program	960	-	-	-	-	-	960
Total Cost of Asset Investment Program	8,204	2,549	2,549	1,386	1,407	1,431	1,431
FUNDED BY							
Capital Appropriation			1,678	515	536	560	560
Holding Account			871	871	871	871	871
Total Funding			2,549	1,386	1,407	1,431	1,431

Financial Statements

The 2024-25 Actual data has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Income Statement

Expenses

1. Supplies and services expense increase in the 2025-26 Estimated Actual in comparison to the 2025-26 Budget is largely due to transitional adjustments including carryovers, realignments and accounting refinements associated with PSR. A reduction in the 2026-27 Budget Year follows the implementation of a new Service Level Agreement (SLA) with Housing and Works.
2. Accommodation expense increases in the 2026-27 Budget Year, primarily reflect lease and associated outgoings for the QBE Building office.
3. Other expenses increase in the 2025-26 Estimated Actual and 2026-27 Budget Year, primarily reflect higher RiskCover Fund insurance premiums arising from additional FTEs transferred under PSR.

Income

4. Sale of goods and services decreases in the 2025-26 Estimated Actual due to a reassessment of expected revenue arising from PSR. The increase in the 2026-27 Budget Year is driven by the annual tariffs, fees and charges review, which incorporated revised costing methodologies.
5. Service appropriations increase in the 2025-26 Estimated Actual in comparison to the 2025-26 Budget, largely due to transitional adjustments including carryovers, realignments and accounting refinements associated with PSR. A further increase is projected in the 2026-27 Budget Year, primarily driven by the implementation of Government initiatives such as Western Australia's Closing the Gap 2026-28 Implementation Plan, Independent Review of the Employment Arrangements of Electorate Officers (Morton Review), RevenueWA Compliance and Debt Management Strategy, Augmenting Commercial Advisory Capacity and Employment of People with Disability Procurement Policy.
6. Resources received free of charge decrease in the 2026-27 Budget Year, primarily reflecting a new SLA with Housing and Works following the implementation of PSR.

Statement of Financial Position

7. The increases across balance sheet items in the 2025-26 Estimated Actual, in comparison to the 2025-26 Budget, primarily reflect the transfer of functions from Housing and Works under PSR.

INCOME STATEMENT ^(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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	97,733	108,916	116,451	120,626	122,205	123,740	126,419
Grants and subsidies ^(c)	129	167	172	172	172	172	172
Supplies and services	38,345	52,785	59,002	46,807	44,992	45,294	43,659
Accommodation	5,839	6,015	6,015	10,733	11,017	11,152	11,291
Depreciation and amortisation	7,487	6,597	6,907	7,128	6,580	5,315	5,315
Finance and interest costs	13	12	27	22	24	27	26
Other expenses	3,844	3,002	3,728	4,160	3,495	3,519	3,518
TOTAL COST OF SERVICES	153,390	177,494	192,302	189,648	188,485	189,219	190,400
Income							
Sale of goods and services	8,256	8,605	7,246	7,999	7,999	7,999	7,999
Grants and subsidies	89	-	80	80	80	80	80
Other revenue	150	422	150	150	150	150	150
Total Income	8,495	9,027	7,476	8,229	8,229	8,229	8,229
NET COST OF SERVICES	144,895	168,467	184,826	181,419	180,256	180,990	182,171
INCOME FROM GOVERNMENT							
Service appropriations	121,525	126,205	143,478	150,090	148,768	148,705	150,159
Resources received free of charge	32,824	41,486	40,652	31,176	31,334	31,578	31,305
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional and State-wide Initiatives	110	134	124	134	134	134	134
Strategic Alliance Fund	280	417	417	38	39	-	-
Other revenues	1,219	644	564	400	400	400	400
TOTAL INCOME FROM GOVERNMENT	155,958	168,886	185,235	181,838	180,675	180,817	181,998
SURPLUS/(DEFICIENCY) FOR THE PERIOD	11,063	419	409	419	419	(173)	(173)

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Treasury and Finance.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 670, 777 and 748 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	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
Contributions to the Australian Accounting Standards Board	52	50	50	50	50	50	50
Contributions to the Board of Treasurers Secretariat.....	77	117	122	122	122	122	122
TOTAL	129	167	172	172	172	172	172

STATEMENT OF FINANCIAL POSITION ^(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
CURRENT ASSETS							
Cash assets	32,417	21,367	26,962	27,250	27,536	27,228	26,918
Restricted cash	10	24	10	10	10	10	10
Holding Account receivables	871	400	871	871	871	871	871
Receivables	786	1,266	786	786	786	786	786
Other.....	218	109	175	175	175	175	175
Total current assets	34,302	23,166	28,804	29,092	29,378	29,070	28,760
NON-CURRENT ASSETS							
Holding Account receivables	14,113	18,901	20,620	27,348	33,528	38,443	43,358
Property, plant and equipment.....	400	437	511	566	652	788	755
Receivables	1,314	1,061	3,094	3,225	3,358	3,493	3,630
Intangibles	37,286	32,408	32,671	26,976	21,850	17,539	15,290
Restricted cash	-	256	-	-	-	-	-
Total non-current assets	53,113	53,063	56,896	58,115	59,388	60,263	63,033
TOTAL ASSETS	87,415	76,229	85,700	87,207	88,766	89,333	91,793
CURRENT LIABILITIES							
Employee provisions	22,198	19,102	17,234	17,234	17,234	17,234	17,234
Payables	966	550	729	729	729	729	729
Borrowings and leases	77	72	142	123	122	151	144
Total current liabilities	23,241	19,724	18,105	18,086	18,085	18,114	18,107
NON-CURRENT LIABILITIES							
Employee provisions	5,567	4,485	8,676	8,676	8,676	8,676	8,676
Borrowings and leases	149	69	144	127	122	200	182
Total non-current liabilities	5,716	4,554	8,820	8,803	8,798	8,876	8,858
TOTAL LIABILITIES.....	28,957	24,278	26,925	26,889	26,883	26,990	26,965
EQUITY							
Contributed equity	33,285	31,185	33,193	34,317	35,463	36,096	38,754
Accumulated surplus/(deficit).....	25,173	20,766	25,582	26,001	26,420	26,247	26,074
Total equity	58,458	51,951	58,775	60,318	61,883	62,343	64,828
TOTAL LIABILITIES AND EQUITY	87,415	76,229	85,700	87,207	88,766	89,333	91,793

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Treasury and Finance.

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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	115,149	121,017	136,100	142,491	141,717	142,919	144,373
Capital appropriation	537	1,081	1,811	653	675	698	701
Holding Account drawdowns	400	871	871	871	871	871	871
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional and State-wide Initiatives.....	110	134	124	134	134	134	134
Strategic Alliance Fund	303	417	417	38	39	-	-
Receipts paid into Consolidated Account.....	-	-	(5,735)	-	-	-	-
Other.....	1,010	644	564	400	400	400	400
Net cash provided by Government	117,509	124,164	134,152	144,587	143,836	145,022	146,479
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(94,659)	(108,916)	(116,451)	(120,626)	(122,206)	(123,741)	(126,420)
Grants and subsidies.....	(129)	(167)	(172)	(172)	(172)	(172)	(172)
Supplies and services	(5,949)	(11,431)	(17,961)	(15,242)	(13,267)	(13,326)	(11,964)
Accommodation	(5,795)	(6,015)	(6,015)	(10,733)	(11,017)	(11,152)	(11,291)
GST payments	(1,335)	(2,541)	(2,541)	(2,483)	(2,485)	(2,487)	(2,487)
Finance and interest costs.....	(13)	(12)	(27)	(22)	(24)	(27)	(26)
Other payments.....	(3,861)	(3,002)	(3,728)	(4,160)	(3,495)	(3,519)	(3,518)
Receipts ^(b)							
Grants and subsidies.....	89	-	80	80	80	80	80
Sale of goods and services.....	7,643	7,246	7,246	7,999	7,999	7,999	7,999
GST receipts	1,409	2,541	2,541	2,483	2,484	2,487	2,487
Other receipts	760	504	232	232	232	232	232
Net cash from operating activities	(101,840)	(121,793)	(136,796)	(142,644)	(141,871)	(143,626)	(145,080)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(4,330)	(1,877)	(2,549)	(1,386)	(1,407)	(1,431)	(1,431)
Net cash from investing activities.....	(4,330)	(1,877)	(2,549)	(1,386)	(1,407)	(1,431)	(1,431)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(77)	(75)	(133)	(138)	(139)	(138)	(141)
Other payments.....	(253)	-	(129)	(131)	(133)	(135)	(137)
Net cash from financing activities.....	(330)	(75)	(262)	(269)	(272)	(273)	(278)
NET INCREASE/(DECREASE) IN CASH HELD	11,009	419	(5,455)	288	286	(308)	(310)
Cash assets at the beginning of the reporting period	21,418	21,228	32,427	26,972	27,260	27,546	27,238
Cash assets at the end of the reporting period	32,427	21,647	26,972	27,260	27,546	27,238	26,928

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Treasury and Finance.

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

NET APPROPRIATION DETERMINATION (a)

	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							
Indian Ocean Territories Commonwealth Grant	89	-	80	80	80	80	80
Sale of Goods and Services							
Electronic Lodgement Network Fee	116	225	225	307	307	307	307
Land Tax Liability Enquiry Fee	4,417	4,474	4,474	5,145	5,145	5,145	5,145
Merchant Fees	423	500	500	500	500	500	500
Whole of Sector Credit Card Incentive	2,687	2,047	2,047	2,047	2,047	2,047	2,047
GST Receipts							
GST Input Credits	1,387	2,281	2,281	2,281	2,281	2,281	2,281
GST Receipts on Sales	22	260	260	202	203	206	206
Other Receipts							
Other Receipts	1,639	874	522	522	522	522	522
Receipts from the Department of Communities for the Target 120 Program	28	-	-	-	-	-	-
Receipts from the Department of Justice for the Justice Pipeline Model	18	50	50	50	50	50	50
Receipts from the Department of Training and Workforce Development for the Development of a Cost and Demand Model	-	164	164	-	-	-	-
Senior Officer Vehicle Scheme Receipts	58	60	60	60	60	60	60
Sustainable Health Review - Funding and Commissioning	27	-	-	-	-	-	-
TOTAL	10,911	10,935	10,663	11,194	11,195	11,198	11,198

(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							
Taxation							
Betting Tax	132,109	128,838	137,648	139,438	141,250	143,087	144,947
Commonwealth Mirror Taxes	70,332	77,314	78,327	83,071	87,244	91,590	96,249
Foreign Buyers Surcharge Duty	28,709	14,192	27,250	30,036	45,104	48,579	52,037
Insurance Duty	1,073,242	1,128,258	1,105,839	1,163,879	1,224,983	1,289,294	1,356,982
Land Tax	906,912	988,580	991,144	1,299,797	1,363,475	1,453,431	1,549,343
Landholder Duty	263,285	195,000	550,539	284,394	223,267	223,267	223,267
Metropolitan Region Improvement Tax	101,483	110,992	111,027	159,175	166,975	177,994	189,743
Payroll Tax	5,823,770	6,132,979	6,219,713	6,537,127	6,865,256	7,199,369	7,559,338
Transfer Duty	3,106,353	3,000,199	4,309,243	3,643,511	3,697,439	3,960,897	4,227,260
Vehicle Licence Duty	793,423	678,349	804,684	770,974	724,561	721,961	721,252
Total Taxation	12,299,618	12,454,701	14,335,414	14,111,402	14,539,554	15,309,469	16,120,418
Royalties							
Alumina	135,521	111,055	100,793	96,278	101,058	105,296	104,609
Copper	42,821	47,341	59,589	54,218	49,852	46,249	40,418
Gold	724,600	918,106	1,142,761	1,309,461	1,268,620	1,117,833	946,129
Iron Ore	8,480,861	6,617,693	8,819,166	7,147,750	5,902,131	5,746,728	5,608,902
Lithium	207,800	286,153	460,211	540,427	473,389	476,838	463,298
Mineral Sands	53,930	65,035	53,794	54,095	44,252	42,782	41,546
Petroleum - State Component	17,940	36,644	18,904	58,422	48,772	47,797	39,959
Other	142,747	163,269	166,534	181,938	198,567	201,129	193,498
Total Royalties	9,806,220	8,245,296	10,821,752	9,442,589	8,086,641	7,784,652	7,438,359
Commonwealth Grants							
Compensation for Crude Oil Excise							
Condensate	30,478	20,085	22,103	26,449	16,703	12,898	9,460
GST Grants	7,362,029	7,840,220	8,094,422	9,341,527	9,888,924	10,409,845	11,214,109
North West Shelf Grants	611,732	365,180	401,875	480,882	303,699	234,507	171,997
Other	3,684,919	2,611,321	1,001,991	1,444,832	685,783	269,139	135,876
Total Commonwealth Grants	11,689,158	10,836,806	9,520,391	11,293,690	10,895,109	10,926,389	11,531,442

	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
GOVERNMENT ENTERPRISES							
Dividends							
Bunbury Water Corporation	2,922	6,559	3,086	13,666	2,546	9,942	1,566
Busselton Water Corporation	3,595	5,717	5,232	4,472	1,921	9,193	4,413
Electricity Networks Corporation (Western Power)	71,399	362,118	203,975	405,307	249,940	316,294	279,468
Forest Products Commission	-	-	1,283	2,114	3,209	2,213	5,039
Fremantle Port Authority	35,805	23,333	30,157	37,508	39,366	42,411	45,338
Gold Corporation	-	-	410	43,459	4,008	7,288	7,936
Insurance Commission of Western Australia	63,587	60,670	69,913	70,849	73,763	76,232	78,277
Keystart	-	-	1,778	4,142	10,635	17,912	27,222
Kimberley Ports Authority	2,310	4,424	3,697	643	1,817	2,412	2,689
Mid West Ports Authority	21,354	21,395	22,675	30,437	51,333	87,024	87,024
Pilbara Ports Authority	251,275	615,586	236,718	652,391	248,369	226,686	224,236
Regional Power Corporation (Horizon Power)	7,556	6,019	14,406	9,857	8,372	10,942	17,304
Southern Ports Authority	11,293	6,794	5,682	10,236	7,241	10,659	13,781
Water Corporation of Western Australia	-	1,614,146	818,070	1,645,871	825,716	900,972	941,399
Western Australian Land Authority (DevelopmentWA)	28,018	45,041	59,819	137,713	139,648	441,791	51,722
Western Australian Treasury Corporation	18,965	16,038	16,604	13,228	17,983	19,316	19,955
Total Dividends	518,079	2,787,840	1,493,505	3,081,893	1,685,867	2,181,287	1,807,369
Income Tax Equivalent Regime							
Bunbury Water Corporation	2,141	3,814	6,484	1,550	4,521	875	1,067
Busselton Water Corporation	2,359	1,754	1,754	753	3,605	1,730	551
Electricity Networks Corporation (Western Power)	79,724	164,251	145,631	163,789	154,524	202,826	166,923
Forest Products Commission	-	1,950	1,950	2,896	2,075	3,699	4,471
Fremantle Port Authority	19,697	13,336	18,626	24,565	24,090	26,701	28,190
Gold Corporation	(3,002)	-	20,610	5,205	4,164	4,535	4,160
Insurance Commission of Western Australia	95,608	30,699	56,215	72,107	71,454	71,351	70,466
Keystart	-	-	1,014	2,366	6,077	10,234	15,556
Kimberley Ports Authority	1,155	2,347	2,347	266	988	1,098	1,227
Mid West Ports Authority	11,728	12,873	13,052	18,840	32,831	49,232	49,232
Pilbara Ports Authority	122,181	86,567	92,780	113,904	103,957	94,882	96,509
Regional Power Corporation (Horizon Power)	6,974	3,080	8,427	5,482	5,183	7,346	11,424
Southern Ports Authority	14,645	3,148	2,301	7,034	3,172	7,062	8,145
Water Corporation of Western Australia	499,597	507,371	490,996	520,676	466,943	495,430	512,886
Western Australian Land Authority (DevelopmentWA)	19,644	19,898	27,500	23,432	20,011	29,556	16,297
Western Australian Treasury Corporation	9,570	6,987	7,559	10,276	11,037	11,402	11,706
Total Income Tax Equivalent Regime	882,021	858,075	897,246	973,141	914,632	1,017,959	998,810
Local Government Rates Equivalent Regime							
Bunbury Water Corporation	101	78	81	83	86	88	91
Busselton Water Corporation	74	77	77	79	81	83	85
Electricity Generation and Retail Corporation (Synergy)	687	640	640	640	640	640	614
Electricity Networks Corporation (Western Power)	2,025	1,769	1,769	1,813	1,858	1,904	1,952
Forest Products Commission	35	783	183	264	348	412	447
Fremantle Port Authority	1,165	1,137	1,137	1,200	1,230	1,261	1,292
Gold Corporation	148	66	149	151	152	154	156
Kimberley Ports Authority	173	155	155	165	170	176	181
Mid West Ports Authority	1,146	1,224	1,289	1,251	1,292	1,297	1,297
Pilbara Ports Authority	6,589	4,062	6,753	6,939	7,113	7,290	7,473
Regional Power Corporation (Horizon Power)	374	789	789	1,309	1,344	1,380	1,417
Southern Ports Authority	1,067	1,015	1,015	1,291	1,336	1,383	1,431
Water Corporation of Western Australia	8,074	8,790	8,790	9,009	9,234	9,465	9,702
Western Australian Land Authority (DevelopmentWA)	7,545	19,051	15,655	16,698	15,136	18,736	18,631
Total Local Government Rates Equivalent Regime	29,203	39,636	38,482	40,892	40,020	44,269	44,769
TOTAL GOVERNMENT ENTERPRISES	1,429,303	3,685,551	2,429,233	4,095,926	2,640,519	3,243,515	2,850,948

	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
Other							
Consolidated Account Revenue Received from Agencies.....	2,078,344	2,180,656	2,222,964	2,417,309	2,632,922	2,720,649	2,829,448
Gold State Superannuation Reimbursement.....	50,263	48,882	48,882	43,716	38,841	34,412	32,316
Interest.....	281,686	243,625	221,450	307,900	302,000	313,400	310,800
Loan Guarantee Fees.....	136,134	158,383	151,384	169,615	186,446	196,679	204,773
Pension Recoups	11,590	8,931	9,110	9,170	9,330	9,504	9,664
Other Revenue	116,535	133,640	126,426	125,297	154,067	155,933	157,633
Total Other.....	2,674,552	2,774,117	2,780,216	3,073,007	3,323,606	3,430,577	3,544,634
TOTAL ADMINISTERED INCOME	37,898,851	37,996,471	39,887,006	42,016,614	39,485,429	40,694,602	41,485,801
EXPENSES							
Interest.....	1,060,075	1,094,250	1,151,000	1,390,000	1,475,000	1,591,500	1,667,000
Superannuation.....	364,942	358,390	384,877	373,682	347,332	334,247	322,541
Appropriations for:							
Operating Subsidies	3,391,063	3,150,267	3,043,428	3,657,121	3,458,571	2,954,849	2,878,254
Services	24,838,918	25,615,492	26,298,206	28,096,355	26,820,447	26,593,118	26,397,398
Salaries and Allowances.....	138,932	144,864	145,039	147,185	150,583	153,403	158,122
Other Appropriations.....	4,445,517	4,842,557	4,786,713	5,872,304	5,464,894	5,866,007	6,122,526
Total Appropriations	32,814,430	33,753,180	34,273,386	37,772,965	35,894,495	35,567,377	35,556,300
Grants and Subsidies							
Building Bonus Homebuyers Grant	120	500	500	-	-	-	-
Electricity Credits (State and Commonwealth).....	13,890	1,354	2,272	-	-	-	-
Energy Concession Extension Scheme.....	3,291	3,514	3,514	3,800	3,956	4,118	4,287
First Home Owner Grant.....	41,774	53,182	42,780	59,631	64,902	68,591	66,795
Fuel Excise Relief Program.....	-	-	-	33,102	-	-	-
Life Support Equipment Subsidy Scheme.....	1,496	1,596	1,561	1,627	1,696	1,767	1,840
National Partnership on Homebuilder.....	1,310	660	660	-	-	-	-
Off-the-Plan Duty Rebate Scheme.....	457	500	500	-	-	-	-
Payroll Tax Rebate Scheme	47	50	50	50	50	50	50
Pensioner Concessions - Emergency Services Levy	26,464	28,500	28,692	31,076	33,659	36,420	39,408
Pensioner Concessions - Local Government Rates.....	127,082	139,908	137,779	149,229	161,631	174,891	189,239
Thermoregulatory Dysfunction Energy Subsidy.....	1,872	2,068	1,953	2,036	2,122	2,210	2,301
Total Grants and Subsidies	217,803	231,832	220,261	280,551	268,016	288,047	303,920
All Other Expenses							
Royalties for Regions.....	914,619	894,896	678,321	956,162	924,778	865,712	788,972
Refund of Past Years Tax Revenue.....	30,483	55,500	55,500	58,063	60,779	63,659	66,718
Refunds of Past Years Royalties Revenues ...	-	2,000	2,000	2,000	2,000	2,000	2,000
Other Expenses.....	493,419	400,232	353,243	341,814	283,482	222,373	222,103
Total All Other Expenses	1,438,521	1,352,628	1,089,064	1,358,039	1,271,039	1,153,744	1,079,793
TOTAL ADMINISTERED EXPENSES	35,895,771	36,790,280	37,118,588	41,175,237	39,255,882	38,934,915	38,929,554

Western Australian Treasury Corporation

Part 3 Financial Administration

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

	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
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax	9,570	6,987	7,559	10,276	11,037	11,402	11,706
Dividends ^(a)	18,965	16,038	16,604	13,228	17,983	19,316	19,955
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	1,698,926	2,092,854	2,130,577	2,557,335	2,824,057	3,059,365	3,254,449
Total Expenses ^(b)	1,667,293	2,069,583	2,105,400	2,523,081	2,787,266	3,021,354	3,215,438
NET PROFIT AFTER TAX	22,138	16,284	17,618	23,978	25,754	26,609	27,305
CASH ASSETS ^(c)	2,802,345	685,805	689,493	699,835	705,875	713,377	721,169

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

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

(c) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation's Income Statement since presentation of the 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
Flow-On Impact of Updated Borrowing Requirements and Market Conditions	1,138	4,449	9,345	9,351	10,339

Significant Initiatives

1. The Corporation is the State's central financial services provider, working with its government clients to support sound financial outcomes. The Corporation's principal activities involve funding and debt management, asset and investment management, financial advisory services, financial risk management, and treasury management services and systems.
2. Recent geopolitical events have impacted global government bonds. Following a rise in bond yields in early 2026, yields are expected to decline over time, but remain above levels seen over the previous decade, due to global factors including supply-chain reorientation, energy transformation, and higher debt levels in major advanced economies.
3. Since 2023, the Corporation has been a participant in the Australian Sustainable Bond market, having issued green bonds in May 2023, June 2025 and April 2026. These bonds currently total \$6.65 billion, over 10% of the Corporation's term debt outstanding as at 15 April 2026. The primary issuance of these green bonds attracted 32 new investors, achieving a key objective of the Sustainable Bond Program to expand the Corporation's investor base.
4. Changes to the Corporation's Income Statement since the 2025-26 Budget were driven by updates to interest expense, interest revenue and administration margin earned by the Corporation on its borrowings. These items are impacted by refinements in the timing and quantum of client loans, the composition of debt raised and the flow-on impact of changes in the global interest market impacting interest rates paid on debt and earned on client loans and investments.

Statement of Corporate Intent

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at Government Trading Enterprise (GTE) level by objectives and outcomes. The following table illustrates the relationship between the Corporation's Strategic Objectives and Desired Outcomes and the Government Goal it contributes to. The Key Performance Indicators measure the extent of the impact of desired outcomes on the achievement of the GTE's objectives.

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

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Deliver valued financial solutions to clients:					
Assessment of client satisfaction.....	100%	90%	100%	90%	
Outcome: Achieve interest rate savings for clients:					
Estimated interest rate savings	>0.00%	>0.00%	>0.00%	>0.00%	
Outcome: Deliver scale benefits to the State by keeping administrative expenses in proportion to revenue:					
Administration cost ratio	0.05%	<0.06%	0.05%	<0.06%	
Outcome: Maintain an adequate profit:					
Pre-tax profit	\$31.6 million	\$23.3 million	\$25 million	\$34.3 million	1
Outcome: Continual improvement of employee engagement:					
Staff engagement.....	68%	>65%	68%	>65%	

Explanation of Significant Movements

(Notes)

- The 2024-25 Actual is elevated due to lower than budgeted administration expenses during the period. Lower investment holdings and smaller average interest margins are expected in 2025-26, moderating the pre-tax profit expectations. The 2025-26 Estimated Actual profit before tax is slightly above the expected 2025-26 Budget, due to an increased forecast in administration margin earnings, and lower administration expenses during the period. The increase in forecasted margin earnings and lower administration expenses is expected to continue into the 2026-27 Budget year, resulting in an uplift in the profit before tax.

Asset Investment Program

- The Corporation has a scheduled ICT Asset Investment Program, focusing on computer hardware and software. Over the forward estimates period, \$6.8 million will be allocated to ongoing upgrades to ensure systems continue to meet the security and operational standards expected of financial institutions and capital markets.

	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							
Computer Hardware and Software - 2025-26 Program	100	100	100	-	-	-	-
NEW WORKS							
Computer Hardware and Software							
2026-27 Program	1,689	-	-	1,689	-	-	-
2027-28 Program	3,061	-	-	-	3,061	-	-
2028-29 Program	1,041	-	-	-	-	1,041	-
2029-30 Program	961	-	-	-	-	-	961
Total Cost of Asset Investment Program.....	6,852	100	100	1,689	3,061	1,041	961
FUNDED BY							
Internal Funds and Balances.....			100	1,689	3,061	1,041	961
Total Funding			100	1,689	3,061	1,041	961

Financial Statements

1. The Corporation's aggregate borrowings, loans to authorities and interest costs have been updated to reflect the whole-of-government consolidated position as at the 7 April 2026 Budget cut-off date. Consequential changes may be required to the interest expense, interest revenue from clients and administration margin at the 2026-27 Mid-year Review to reflect the allocation of debt against individual portfolios.
2. The Corporation presents its valuations on a mark-to-market basis under AASB 9: *Financial Instruments*. Other agencies prepare forecasts on a face value basis. As most agency borrowings are raised by the Corporation, these differences are removed on consolidation for the State's whole-of-government financial forecasts.

Income Statement

Revenue

3. Revenue includes interest from client authorities and interest earned on investments, with movements reflecting changes to the levels of client debt, updated assumptions on investment returns over the forward estimates period and expected increases to average interest rates since the last published update. Since the 2025-26 Mid-year Review, interest rates of the Corporation's client portfolios have increased on average by 44 basis points, reflecting recent increases by the RBA, and market expectations of further rate increases to respond to global uncertainties.

Expenses

4. Finance and interest costs over the forward estimates period are aligned with the increase in the State's net debt forecast. Additionally, weighted average interest rates over the period continue to track upwards, as low interest debt raised over the previous decade is refinanced into the higher interest rate environment.
5. Small changes to the timing and level of borrowings, as well as small variances to the interest rate margin between borrowings and investments can have a material year-on-year impact on the Corporation's pre-tax profit. The Corporation is forecasting to deliver a modest net profit before tax over the forward estimates period, reflecting the low administration margin charged on client loans and maintenance of low levels of administration expenses.

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
REVENUE							
Revenue from operations							
Other revenue	1,698,926	2,092,854	2,130,577	2,557,335	2,824,057	3,059,365	3,254,449
TOTAL REVENUE.....	1,698,926	2,092,854	2,130,577	2,557,335	2,824,057	3,059,365	3,254,449
Expenses							
Employee benefits ^(b)	15,591	17,561	17,561	18,815	19,955	20,736	21,347
Supplies and services	4,005	6,412	6,412	5,902	6,032	6,183	6,325
Accommodation	906	1,073	1,073	1,080	1,107	1,134	1,163
Depreciation and amortisation	735	523	523	1,419	1,500	1,626	1,627
Finance and interest costs	1,642,548	2,039,887	2,075,704	2,491,542	2,754,232	2,987,083	3,180,243
Other expenses	3,508	4,127	4,127	4,323	4,440	4,592	4,733
TOTAL EXPENSES.....	1,667,293	2,069,583	2,105,400	2,523,081	2,787,266	3,021,354	3,215,438
NET PROFIT/(LOSS) BEFORE TAX	31,633	23,271	25,177	34,254	36,791	38,011	39,011
National Tax Equivalent Regime							
Current tax equivalent expense	9,570	6,987	7,559	10,276	11,037	11,402	11,706
Deferred tax equivalent expense	(75)	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	22,138	16,284	17,618	23,978	25,754	26,609	27,305
Dividends	18,965	16,038	16,604	13,228	17,983	19,316	19,955

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 91, 99 and 110 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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	2,802,345	685,805	689,493	699,835	705,875	713,377	721,169
Receivables	313,298	399,963	295,362	295,362	295,362	295,362	295,362
Assets held for sale	11,779	-	-	-	-	-	-
Other investments	1,644,949	2,491,253	2,491,253	1,991,253	1,991,253	1,991,253	1,991,253
Government securities	2,059,319	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Loans to Authorities	7,352,841	6,969,005	9,874,502	10,846,777	11,463,840	11,842,390	12,029,534
Other	1,667	-	-	-	-	-	-
Total current assets	14,186,198	12,296,026	15,100,610	15,583,227	16,206,330	16,592,382	16,787,318
NON-CURRENT ASSETS							
Property, plant and equipment	426	268	410	319	383	914	889
Intangibles	1,173	297	155	685	2,337	1,581	1,196
Loans to Authorities	38,212,890	44,041,029	40,755,881	45,578,107	49,234,360	51,356,560	52,719,137
Other	1,132	1,049	1,049	1,049	1,049	1,049	1,049
Total non-current assets	38,215,621	44,042,643	40,757,495	45,580,160	49,238,129	51,360,104	52,722,271
TOTAL ASSETS	52,401,819	56,338,669	55,858,105	61,163,387	65,444,459	67,952,486	69,509,589
CURRENT LIABILITIES							
Employee provisions	3,867	3,192	3,192	3,192	3,192	3,192	3,192
Payables	35,759	12,714	12,714	12,714	12,714	12,714	12,704
Borrowings and leases	16	10	10	16	16	10	27
Interest payable	457,413	462,255	462,255	462,255	462,255	462,255	462,255
Borrowings	9,895,525	9,658,477	8,035,877	8,690,083	9,152,881	9,436,793	9,577,151
Other	1,983,723	2,842,616	373,288	373,288	373,288	373,288	373,288
Total current liabilities	12,376,303	12,979,264	8,887,336	9,541,548	10,004,346	10,288,252	10,428,617
NON-CURRENT LIABILITIES							
Employee provisions	291	340	340	340	340	340	340
Borrowings and leases	11	-	-	25	10	-	25
Borrowings	39,849,484	43,183,910	46,794,506	51,434,801	55,245,319	57,462,157	58,871,520
Other	4	4	4	4	4	4	4
Total non-current liabilities	39,849,790	43,184,254	46,794,850	51,435,170	55,245,673	57,462,501	58,871,889
TOTAL LIABILITIES	52,226,093	56,163,518	55,682,186	60,976,718	65,250,019	67,750,753	69,300,506
NET ASSETS	175,726	175,151	175,919	186,669	194,440	201,733	209,083
EQUITY							
Accumulated surplus/(deficit)	175,726	175,151	175,919	186,669	194,440	201,733	209,083
TOTAL EQUITY	175,726	175,151	175,919	186,669	194,440	201,733	209,083

(a) Full audited financial statements are published in the Corporation'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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
GST receipts	872	-	-	-	-	-	-
Other receipts	1,797,929	2,092,854	2,130,577	2,557,337	2,824,057	3,059,365	3,254,449
Payments							
Employee benefits	(15,205)	(17,560)	(17,560)	(18,833)	(19,972)	(20,753)	(21,367)
Supplies and services	(4,005)	(6,412)	(6,412)	(9,080)	(9,334)	(9,918)	(9,865)
Accommodation	(906)	(1,073)	(1,073)	(1,120)	(1,147)	(1,176)	(1,205)
GST payments	(1,428)	-	-	-	-	-	-
Finance and interest costs	(1,592,897)	(2,039,887)	(2,075,704)	(2,491,542)	(2,754,232)	(2,987,083)	(3,180,243)
Other payments	(3,574)	(4,127)	(4,127)	(4,317)	(4,422)	(4,551)	(4,679)
Net cash from operating activities	180,786	23,795	25,701	32,445	34,950	35,884	37,090
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Other receipts	3,390,877	4,750,000	4,750,000	4,250,000	4,250,000	4,250,000	4,250,000
Payments							
Purchase of non-current assets	(358)	(100)	(100)	(1,689)	(3,061)	(1,041)	(961)
Other payments	(2,358,561)	(4,750,000)	(4,750,000)	(4,250,000)	(4,250,000)	(4,250,000)	(4,250,000)
Net cash from investing activities	1,031,958	(100)	(100)	(1,689)	(3,061)	(1,041)	(961)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings	12,258,745	20,126,918	18,850,796	22,034,869	20,020,547	17,522,980	18,693,153
Other proceeds	13,900,433	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Payments							
Repayment of borrowings and leases	(25,198,934)	(30,132,111)	(30,965,086)	(32,031,779)	(30,017,375)	(27,519,603)	(28,689,829)
Net cash from financing activities	960,244	(5,193)	(2,114,290)	3,090	3,172	3,377	3,324
CASHFLOWS FROM GOVERNMENT							
Payments							
Dividends to Government	(18,965)	(16,038)	(16,604)	(13,228)	(17,983)	(19,316)	(19,955)
National Tax Equivalent Regime - Income Tax	(10,885)	(6,987)	(7,559)	(10,276)	(11,038)	(11,402)	(11,706)
Net cash provided to Government	29,850	23,025	24,163	23,504	29,021	30,718	31,661
NET INCREASE/(DECREASE) IN CASH HELD	2,143,138	(4,523)	(2,112,852)	10,342	6,040	7,502	7,792
Cash assets at the beginning of the reporting period	659,207	690,328	2,802,345	689,493	699,835	705,875	713,377
Cash assets at the end of the reporting period	2,802,345	685,805	689,493	699,835	705,875	713,377	721,169

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

Division 12 **Office of the Auditor General**

Part 3 Financial Administration

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 47 Net amount appropriated to deliver services	14,754	16,016	16,024	16,272	16,189	16,505	16,833
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	878	904	904	927	950	974	998
Total appropriations provided to deliver services	15,632	16,920	16,928	17,199	17,139	17,479	17,831
CAPITAL							
Item 138 Capital Appropriation	544	300	300	300	300	300	300
TOTAL APPROPRIATIONS	16,176	17,220	17,228	17,499	17,439	17,779	18,131
EXPENSES							
Total Cost of Services	57,510	60,131	60,522	63,951	64,543	65,829	67,978
Net Cost of Services ^(a)	44,163	46,076	46,467	48,799	49,185	50,175	51,738
CASH ASSETS ^(b)	4,120	1,979	4,214	4,734	5,247	5,725	6,201

(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
2026-27 Streamlined Budget Process Incentive Funding	-	372	-	-	-
Corporate ICT	391	379	388	399	408
RiskCover Fund Insurance Premiums	8	43	-	-	-
State Fleet Updates	(8)	(9)	(8)	(5)	(7)

Outcomes, Services and Key Performance Information

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

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

Service Summary

Expense	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
1. Public Sector Auditing	57,510	60,131	60,522	63,951	64,543	65,829	67,978
Total Cost of Services	57,510	60,131	60,522	63,951	64,543	65,829	67,978

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: An informed Parliament on public sector accountability and performance:					
The extent that the Office is effective in informing the Parliament about the public sector accountability and performance is measured by the number of tabled reports compared to targets for each of the following categories of audit matter:					1
Service delivery - Reports tabled	2	8	3	6	
Economic development - Reports tabled	2	4	nil	3	
Social and environment - Reports tabled	3	5	2	4	
Governance - Reports tabled	17	12	17	12	

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

Explanation of Significant Movements

(Notes)

- The Office aims to provide Parliament with advice and assurance across all four categories of public sector activity. An element of the Office's key effectiveness indicator is the establishment of a three-year total reporting target, broken down into aspirational targets for each category of report. These category targets are one factor in the selection of audit topics. Other factors include the significance of issues identified in audit work and matters referred to the Office by Parliament and the community. For this reason, category targets may not always be met in any one year.

Services and Key Efficiency Indicators

1. Public Sector Auditing

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	57,510	60,131	60,522	63,951	
Less Income	13,347	14,055	14,055	15,152	
Net Cost of Service	44,163	46,076	46,467	48,799	
Employees (Full-Time Equivalents)	224	255	223	255	1
Efficiency Indicators					
Total audit cost (attest and non-attest) per \$ million of total public sector expenditure	\$576	\$641	\$619	\$644	
Total attest audit cost per \$ million of total public sector expenditure	\$467	\$482	\$470	\$489	
State attest audit cost per \$ million of total public sector expenditure	\$350	\$364	\$354	\$369	
Local government attest audit cost per \$ million of total public sector expenditure	\$117	\$118	\$116	\$120	
Total non-attest audit cost per \$ million of total public sector expenditure	\$109	\$159	\$149	\$155	
Average number of days taken after balance date to issue financial audit opinions for Government entities	68	68	72	68	2
Average number of days taken after legislated submission date to issue financial audit opinions for local government entities	70	68	67	68	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is lower than the 2026-27 Budget Target mainly due to delays in filling vacant positions.
2. The 2025-26 Estimated Actual average number of days is four days higher than the 2025-26 Budget for Government entities. This is primarily due to complex auditing and reporting issues.

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							
Computer Hardware and Software - 2025-26 Program	780	780	780	-	-	-	-
NEW WORKS							
Computer Hardware and Software							
2026-27 Program	690	-	-	690	-	-	-
2027-28 Program	690	-	-	-	690	-	-
2028-29 Program	690	-	-	-	-	690	-
2029-30 Program	690	-	-	-	-	-	690
Total Cost of Asset Investment Program.....	3,540	780	780	690	690	690	690
FUNDED BY							
Capital Appropriation			300	300	300	300	300
Holding Account.....			390	390	390	390	390
Internal Funds and Balances.....			90	-	-	-	-
Total Funding			780	690	690	690	690

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)	33,022	34,692	34,692	34,927	35,778	36,641	37,530
Supplies and services ^(c)	19,422	19,705	20,096	23,133	22,805	23,168	24,376
Accommodation	1,955	2,327	2,327	2,386	2,391	2,395	2,395
Depreciation and amortisation	1,225	1,535	1,530	1,545	1,564	1,565	1,565
Finance and interest costs	10	10	7	8	7	12	10
Other expenses	1,876	1,862	1,870	1,952	1,998	2,048	2,102
TOTAL COST OF SERVICES	57,510	60,131	60,522	63,951	64,543	65,829	67,978
Income							
Other revenue	13,347	14,055	14,055	15,152	15,358	15,654	16,240
Total Income	13,347	14,055	14,055	15,152	15,358	15,654	16,240
NET COST OF SERVICES	44,163	46,076	46,467	48,799	49,185	50,175	51,738
INCOME FROM GOVERNMENT							
Service appropriations	15,632	16,920	16,928	17,199	17,139	17,479	17,831
Resources received free of charge	33	467	467	467	467	467	467
Other revenues	27,058	28,787	28,787	31,183	31,634	32,276	33,488
TOTAL INCOME FROM GOVERNMENT	42,723	46,174	46,182	48,849	49,240	50,222	51,786
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(1,440)	98	(285)	50	55	47	48

(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 224, 223 and 255 respectively.

(c) The movement in supplies and services between the 2025-26 and 2026-27 Budget Years broadly relates to decisions taken as part of the 2025-26 Budget process. The increase largely reflects higher costs and complexity of audit service delivery.

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	4,120	1,428	3,663	3,632	3,594	3,521	3,997
Restricted cash	-	551	551	1,102	1,653	2,204	2,204
Receivables	11,537	15,651	11,621	11,702	11,793	11,915	11,913
Holding Account receivables	390	-	390	390	390	390	390
Other.....	1,330	905	1,330	1,330	1,330	1,330	1,330
Total current assets	17,377	18,535	17,555	18,156	18,760	19,360	19,834
NON-CURRENT ASSETS							
Holding Account receivables	6,047	7,035	6,645	7,243	7,841	8,439	9,037
Property, plant and equipment.....	465	1,037	590	658	951	1,204	1,297
Receivables	981	789	981	981	981	981	981
Intangibles	6,307	5,401	5,395	4,483	3,371	2,259	1,357
Total non-current assets	13,800	14,262	13,611	13,365	13,144	12,883	12,672
TOTAL ASSETS	31,177	32,797	31,166	31,521	31,904	32,243	32,506
CURRENT LIABILITIES							
Employee provisions	7,120	5,728	7,120	7,120	7,120	7,120	7,120
Payables	1,679	2,629	1,679	1,679	1,679	1,679	1,569
Borrowings and leases	39	39	40	47	43	44	49
Other.....	918	2,457	918	918	918	918	918
Total current liabilities	9,756	10,853	9,757	9,764	9,760	9,761	9,656
NON-CURRENT LIABILITIES							
Employee provisions	1,149	995	1,149	1,149	1,149	1,149	1,149
Borrowings and leases	83	93	56	54	86	77	97
Total non-current liabilities	1,232	1,088	1,205	1,203	1,235	1,226	1,246
TOTAL LIABILITIES.....	10,988	11,941	10,962	10,967	10,995	10,987	10,902
EQUITY							
Contributed equity	16,913	17,213	17,213	17,513	17,813	18,113	18,413
Accumulated surplus/(deficit).....	3,276	3,643	2,991	3,041	3,096	3,143	3,191
Total equity	20,189	20,856	20,204	20,554	20,909	21,256	21,604
TOTAL LIABILITIES AND EQUITY	31,177	32,797	31,166	31,521	31,904	32,243	32,506

(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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	14,880	15,932	15,940	16,211	16,150	16,490	16,842
Capital appropriation	544	300	300	300	300	300	300
Holding Account drawdowns	390	390	390	390	390	390	390
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	1,047	-	-	-	-	-	-
Other.....	31,978	28,787	28,787	31,141	31,591	32,233	33,444
Net cash provided by Government	48,839	45,409	45,417	48,042	48,431	49,413	50,976
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(31,475)	(34,692)	(34,692)	(34,927)	(35,777)	(36,640)	(37,529)
Supplies and services	(21,912)	(19,731)	(20,122)	(23,176)	(22,876)	(23,270)	(24,478)
Accommodation	(1,922)	(1,876)	(1,876)	(1,935)	(1,940)	(1,944)	(1,944)
GST payments	(5,347)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
Finance and interest costs.....	(10)	(10)	(7)	(8)	(7)	(12)	(10)
Other payments.....	(2,303)	(1,810)	(1,818)	(1,898)	(1,944)	(1,994)	(2,048)
Receipts ^(b)							
GST receipts	5,112	1,800	1,800	1,800	1,800	1,800	1,800
Other receipts	12,644	14,014	14,014	15,152	15,358	15,654	16,240
Net cash from operating activities	(45,213)	(44,105)	(44,501)	(46,792)	(47,186)	(48,206)	(49,769)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,186)	(690)	(780)	(690)	(690)	(690)	(690)
Net cash from investing activities.....	(1,186)	(690)	(780)	(690)	(690)	(690)	(690)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(44)	(45)	(42)	(40)	(42)	(39)	(41)
Other payments.....	(191)	-	-	-	-	-	-
Net cash from financing activities.....	(235)	(45)	(42)	(40)	(42)	(39)	(41)
NET INCREASE/(DECREASE) IN CASH HELD	2,205	569	94	520	513	478	476
Cash assets at the beginning of the reporting period	1,915	1,410	4,120	4,214	4,734	5,247	5,725
Cash assets at the end of the reporting period	4,120	1,979	4,214	4,734	5,247	5,725	6,201

(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	\$'000	\$'000	\$'000	\$'000	\$'000
GST Receipts							
GST Input Credits	601	170	170	170	170	170	170
GST Receipts on Sales	4,511	1,630	1,630	1,630	1,630	1,630	1,630
Other Receipts							
Audit Fees.....	44,622	42,801	42,801	46,293	46,949	47,887	49,684
TOTAL	49,734	44,601	44,601	48,093	48,749	49,687	51,484

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

Insurance Commission of Western Australia

Part 3 Financial Administration

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

	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
INSURANCE COMMISSION OF WESTERN AUSTRALIA							
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax	95,608	30,699	56,215	72,107	71,454	71,351	70,466
Dividends ^{(a)(b)}	63,587	60,670	69,913	70,849	73,763	76,232	78,277
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	1,964,199	1,804,448	1,799,205	2,027,560	2,128,302	2,251,331	2,377,748
Total Expenses ^(c)	1,210,069	1,532,783	1,442,492	1,567,021	1,650,327	1,752,118	1,859,115
NET PROFIT AFTER TAX	543,154	190,166	249,698	322,377	334,583	349,448	363,041
CASH ASSETS ^(d)	324,901	552,979	367,194	420,846	473,863	527,896	583,418
RISCOVER FUND							
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	830,077	809,843	821,502	922,878	967,498	1,032,747	1,097,689
Total Expenses	812,194	746,802	757,918	853,073	906,443	964,645	1,025,659
NET PROFIT	17,883	63,041	63,584	69,805	61,055	68,102	72,030
CASH ASSETS	40,381	4	4	4	1	5	6

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

(b) The dividend ratio is adjusted based on the need to maintain appropriate capital adequacy and other factors or circumstances taken into account by the Board of the Commission.

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

(d) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 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
Claims and Other Underwriting Activities ^(a)	15,232	24,695	25,975	28,284	29,924
Motor Injury Insurance Premiums	-	163	(1,373)	(3,355)	(5,624)
Revision of Financial Forecasts	19,527	37,029	42,913	49,843	56,554

(a) Based on revised vehicle growth rates by Treasury and Finance and valuations provided by the independent actuary (dated September 2025).

Significant Initiatives

1. The Commission's claims expenses are budgeted to increase in 2026-27 and over the forward estimates period based on forecast increases in the number of claims, and higher average claim values. These increases have been partially offset by the impact of changes to accounting standard AASB 17: *Insurance Contracts*, effective from 1 July 2026.
2. In 2026-27, motor injury insurance (MII) premiums will increase by 3.12%, below Treasury and Finance's Consumer Price Index (CPI) forecast of 3.75% for the same period. This results in a MII premium of approximately \$473.19 for a family vehicle (inclusive of GST, and \$520.51 including insurance duty), which compares favourably to motor vehicle insurance premiums in other Australian jurisdictions.
3. The Commission's investments portfolio has continued to perform strongly and is forecast to deliver returns in line with long-term targets. Strong investment performance supports operating profits, which in turn increases dividend revenue and National Tax Equivalent Regime (NTER) tax expense to Government, and contributes positively to the net operating balance.

Statement of Corporate Intent

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at Government Trading Enterprise (GTE) level by objectives and outcomes. The following table illustrates the relationship between the Commission's Strategic Objectives and Desired Outcomes and the Government Goal it contributes to. The Key Performance Indicators measure the extent of the impact of outcomes on the achievement of the GTE's objectives.

Government Goals	Strategic Objectives	Desired Outcomes
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Best injury recovery outcomes. Partner in navigating risk and minimising loss.	1. Sustainable financial resources to meet our objectives 2. Fully funded Third Party Insurance Fund (TPIF), Catastrophic Injuries Fund (CIF) and RiskCover Fund
Delivering Quality Infrastructure and Services Across Our State.	Customer confidence in service delivery.	3. Provide efficient, timely and affordable insurance services that deliver care and compensation to claimants and agencies

Outcomes and Key Performance Indicators ^(a)

	2024-25	2025-26	2025-26	2026-27	
	Actual	Budget	Estimated Actual	Budget Target	Note
Outcome: Sustainable financial resources to meet our objectives:					
Solvency level.....	143.5%	137.8%	147.7%	146.2%	
Main Investment Fund:					
Investment rolling 7-year return	6%	5.75%	5.75%	7.4%	1
Annual investment rate of return	9.6%	6.4%	6.4%	6.9%	
Investment management expense ratio	0.57%	0.58%	0.58%	0.59%	
CIF:					
Investment rolling 7-year return	6.3%	6%	6%	7.7%	1
Annual investment rate of return	9.8%	6.6%	6.6%	7.2%	
Investment management expense ratio	0.64%	0.66%	0.66%	0.69%	
Outcome: Fully funded TPIF, CIF and RiskCover Fund:					
TPIF:					
Solvency level	146.8%	139.8%	145.3%	147.5%	
Net loss ratio	95%	108%	103.4%	104.5%	
Net expense ratio	9.6%	8.5%	8.5%	10.6%	
Net combined ratio	104.6%	116.5%	111.9%	115.1%	
CIF:					
Solvency level	174.9%	158.7%	172.3%	186.8%	3
Net loss ratio	34.2%	95.5%	78.4%	70.8%	4
Net expense ratio	6%	6.4%	6.6%	8%	
Net combined ratio	40.2%	101.9%	85%	78.8%	
RiskCover Fund:					
Solvency level	107.9%	112.7%	111.5%	114.7%	5
Net loss ratio	107.4%	98.4%	98.5%	98.6%	
Net expense ratio	8.2%	9.1%	8.7%	8.9%	
Net combined ratio	115.6%	107.5%	107.3%	107.5%	
Outcome: Provide efficient, timely and affordable insurance services that deliver care and compensation to claimants and agencies:					
Motor Injury Insurance (MII):					
Affordability Index ^(b)	22.8%	25%	25%	25%	6
Proportion of claims payments made for the direct benefit of clients.....	94.4%	95%	95%	95%	
Timeliness of liability determination	90%	80%	80%	85%	
Claim administration costs as a ratio of gross claims paid	8.7%	8.1%	8.2%	11.1%	
Client satisfaction	68%	65%	65%	70%	
Median claim duration	19.2 months	17.5 months	17.5 months	17.5 months	
RiskCover Fund:					
Affordability Index ^(c)	1.79%	2.25%	2.25%	2.48%	7
Proportion of claims payments made for the direct benefit of clients.....	92.9%	90%	90%	90%	
Timeliness of liability determination	86.3%	90%	90%	90%	
Claim administration costs as a ratio of gross claims paid	10.1%	10%	9.8%	11%	
Client satisfaction	83%	80%	80%	80%	
Median claim duration	5.1 months	5.2 months	5.2 months	5.2 months	

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

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

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

Explanation of Significant Movements

(Notes)

1. The Commission's investment portfolio performed strongly and delivered positive investment returns of 9.6% and 9.8% for the Main Investment Fund and CIF respectively in the 2024-25 Actual. The Commission's investment portfolio is forecast to deliver positive returns of 6.9% and 7.2% for the Main Investment Fund and CIF respectively in the 2026-27 Budget Target.
2. The forecast increases in TPIF's net combined ratio between 2024-25 and 2026-27 mainly reflect an upward revision to the actuary's assessment of the Fund's future claims liabilities. This revision is driven by the expected increase in claim numbers and higher average claim sizes arising from future inflation and reduced discount rates (based on Government Bond rates).
3. The 2024 25 Actual solvency level of 174.9% for the CIF reflects strong underwriting performance and solid investment returns. The CIF's 2026 27 Budget Target solvency level is forecast to increase to 186.8%, driven by favourable impacts from the implementation of AASB 17: *Insurance Contracts*, which has reduced the Commission's outstanding claims liability.
4. The CIF's net combined ratio is projected to decrease from 85% in the 2025-26 Estimated Actual to 78.8% in the 2026-27 Budget Target. This result was mainly arising from lower claims liabilities, driven by the favourable impacts from the implementation of AASB 17, partly offset by an increase in operating expenses.
5. The lower 2025-26 Estimated Actual for the RiskCover Fund's net combined ratio (107.3%) relative to the 2024-25 Actual (115.6%) primarily reflects the Fund's underwriting loss in 2024-25. This loss was mainly driven by continued growth in claims costs, due to an increase in both the number and cost of new claims in the workers' compensation and liability insurance classes.
6. The lower MII median claim duration in 2026-27, compared to the 2024-25 Actual, is primarily due to a higher-than-usual proportion of more complex, longer duration claims being finalised in the 2024-25 financial year.
7. The RiskCover Fund's affordability index is expected to increase from 1.79% in the 2024-25 Actual to 2.48% in the 2026-27 Budget Target. The increase reflects the growth in new claim volumes per full-time equivalents insured, coupled with an increase in average claim costs driven by a growing proportion of severe lost time injury claims, which typically have longer durations.

Asset Investment Program

1. The Commission's Asset Investment Program totals \$9.9 million over forward estimates period. The major components include:
 - 1.1. \$4.3 million for ICT hardware, incorporating scheduled replacement of laptops and network and server infrastructure, and enhanced disaster recovery capability;
 - 1.2. \$3 million for motor vehicle fleet replacements under the Commission's Remuneration Benefit Vehicle Scheme; and
 - 1.3. \$1.8 million for software, incorporating systems used by the Commission's stakeholders, enhancement to core technology capability and continued investment in cyber security to enable and support the Commission's strategic plan.

	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							
ICT Hardware - 2025-26 Program	152	152	152	-	-	-	-
ICT Software - 2025-26 Program	3,550	3,550	3,550	-	-	-	-
Motor Vehicles - 2025-26 Program	719	719	719	-	-	-	-
Plant and Equipment - 2025-26 Program	5	5	5	-	-	-	-
NEW WORKS							
ICT Hardware							
2026-27 Program	686	-	-	686	-	-	-
2027-28 Program	538	-	-	-	538	-	-
2028-29 Program	1,454	-	-	-	-	1,454	-
2029-30 Program	1,578	-	-	-	-	-	1,578
ICT Software							
2026-27 Program	1,300	-	-	1,300	-	-	-
2027-28 Program	100	-	-	-	100	-	-
2028-29 Program	200	-	-	-	-	200	-
2029-30 Program	200	-	-	-	-	-	200
Motor Vehicles							
2026-27 Program	589	-	-	589	-	-	-
2027-28 Program	800	-	-	-	800	-	-
2028-29 Program	800	-	-	-	-	800	-
2029-30 Program	800	-	-	-	-	-	800
Other Fixed Assets							
2026-27 Program	50	-	-	50	-	-	-
2027-28 Program	120	-	-	-	120	-	-
2028-29 Program	120	-	-	-	-	120	-
2029-30 Program	120	-	-	-	-	-	120
Plant and Equipment							
2026-27 Program	270	-	-	270	-	-	-
2027-28 Program	60	-	-	-	60	-	-
2028-29 Program	60	-	-	-	-	60	-
2029-30 Program	60	-	-	-	-	-	60
Total Cost of Asset Investment Program	14,331	4,426	4,426	2,895	1,618	2,634	2,758
FUNDED BY							
Internal Funds and Balances			4,426	2,895	1,618	2,634	2,758
Total Funding			4,426	2,895	1,618	2,634	2,758

Financial Statements

Insurance Commission of Western Australia

Income Statement

Revenue

1. Total revenue is forecast to increase by \$228.4 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year, due to forecast increases in premium revenue and investment income.

Expenses

2. Total expenses are estimated to increase by \$232.4 million from the 2024-25 Actual to the 2025-26 Estimated Actual, and by a further \$124.5 million in the 2026-27 Budget Year. These movements mainly reflect increased claims expenses which are forecast to increase by \$212.5 million from the 2024-25 Actual to the 2025-26 Estimated Actual, and by a further \$73.4 million in the 2026-27 Budget Year.
 - 2.1. Other expenses are forecast to increase by \$26.2 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year. Administration costs will rise due to increased operational expenditure relating to ICT, cyber security, procurement, document management and risk management. Investment portfolio management fees have also increased, reflecting portfolio rebalancing and increased valuations.
 - 2.2. Employee benefits are forecast to increase by \$8.8 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year, reflecting the management of increased claims volumes, and the insourcing of some claims processing functions previously undertaken by an external service provider.
3. National Tax Equivalent Regime tax equivalent expense is forecast to increase by \$31.1 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year, due to the Commission's higher operating profit forecast in 2026-27, driven by investment income.

Statement of Financial Position

4. The decrease in non-current receivables of \$239.7 million from the 2024-25 Actual to the 2025-26 Estimated Actual reflects the separation of non-reinsurance contracts from receivables at 30 June 2026 under the new accounting standard (AASB 17: *Insurance Contracts*) effective 1 July 2026.
5. The increase in current payables of \$219.1 million from the 2024-25 Actual to the 2025-26 Estimated Actual is offset by a decrease in other non-current liabilities of \$232 million. These movements relate to the timing of the expected release of deferred tax payments in 2025-26.
6. Total equity is forecast to increase by \$341.2 million from the 2024-25 Actual to the 2025-26 Estimated Actual, and further increase by \$251.5 million in the 2026-27 Budget Year. These movements are largely due to changes in forecast growth in investment assets, along with the adjustment from the implementation of the new AASB 17 from 1 July 2026.

Statement of Cashflows

7. The Commission's cash assets at the end of the reporting period increases by \$53.7 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year, where it is forecast to reach \$420.8 million. This movement primarily reflects higher premium receipts, partially offset by claims payments and lower forecast National Tax Equivalent Regime tax equivalent payments to Government.

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	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUE							
Revenue from operations							
Sale of goods and services.....	1,089,284	1,131,349	1,122,323	1,196,750	1,253,723	1,306,659	1,362,122
Other revenue	874,915	673,099	676,882	830,810	874,579	944,672	1,015,626
TOTAL REVENUE.....	1,964,199	1,804,448	1,799,205	2,027,560	2,128,302	2,251,331	2,377,748
Expenses							
Claim expenses.....	896,870	1,208,713	1,109,384	1,182,821	1,266,686	1,343,204	1,426,268
Employee benefits ^(b)	60,000	69,210	68,795	77,600	79,639	81,631	83,672
Accommodation	257	300	300	300	307	315	323
Depreciation and amortisation	11,193	6,965	7,368	8,509	5,971	5,806	5,717
Finance and interest costs.....	123,145	112,478	112,485	127,405	118,537	131,174	144,279
Other expenses.....	118,604	135,117	144,160	170,386	179,187	189,988	198,856
TOTAL EXPENSES.....	1,210,069	1,532,783	1,442,492	1,567,021	1,650,327	1,752,118	1,859,115
NET PROFIT/(LOSS) BEFORE TAX	754,130	271,665	356,713	460,539	477,975	499,213	518,633
National Tax Equivalent Regime							
Current tax equivalent expense.....	95,608	30,699	56,215	72,107	71,454	71,351	70,466
Deferred tax equivalent expense.....	115,368	50,800	50,800	66,055	71,938	78,414	85,126
NET PROFIT/(LOSS) AFTER TAX	543,154	190,166	249,698	322,377	334,583	349,448	363,041
Dividends	63,587	60,670	69,913	70,849	73,763	76,232	78,277

(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 498, 526 and 585 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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	324,901	552,979	367,194	420,846	473,863	527,896	583,418
Receivables	59,612	60,242	52,811	52,811	52,811	52,811	52,811
Other investments	6,290,859	6,306,316	6,815,844	7,481,823	8,139,889	8,810,662	9,499,808
Government securities	428,816	375,402	460,087	499,756	538,953	578,907	619,956
Other	7,445	15,468	14,276	14,276	14,276	14,276	13,980
Total current assets	7,111,633	7,310,407	7,710,212	8,469,512	9,219,792	9,984,552	10,769,973
NON-CURRENT ASSETS							
Property, plant and equipment	38,704	31,711	34,827	30,660	27,517	25,104	22,937
Intangibles	20,582	16,999	21,201	19,364	17,858	16,803	16,011
Receivables	281,230	315,149	41,535	64,675	85,291	102,512	116,116
Other investments	1,550,849	1,776,227	1,698,805	1,886,498	2,071,960	2,261,004	2,455,226
Total non-current assets	1,891,365	2,140,086	1,796,368	2,001,197	2,202,626	2,405,423	2,610,290
TOTAL ASSETS	9,002,998	9,450,493	9,506,580	10,470,709	11,422,418	12,389,975	13,380,263
CURRENT LIABILITIES							
Outstanding claims	726,348	669,573	726,348	726,348	726,348	726,348	726,348
Employee provisions	10,890	9,462	10,823	10,834	10,845	10,856	10,867
Payables	120,909	259,418	340,023	390,930	456,439	527,726	604,607
Borrowings and leases	2,232	2,415	2,416	2,605	2,894	3,203	3,534
Other	1,599,595	1,737,180	1,789,691	2,024,667	2,237,953	2,459,167	2,689,112
Total current liabilities	2,459,974	2,678,048	2,869,301	3,155,384	3,434,479	3,727,300	4,034,468
NON-CURRENT LIABILITIES							
Outstanding claims	3,483,130	4,085,550	3,470,971	3,884,775	4,293,513	4,691,692	5,086,798
Employee provisions	7,791	6,929	7,854	7,919	7,985	8,053	8,123
Borrowings and leases	40,462	37,685	37,684	35,079	32,185	28,983	25,450
Other	282,822	50,800	50,800	66,054	71,938	78,413	85,126
Total non-current liabilities	3,814,205	4,180,964	3,567,309	3,993,827	4,405,621	4,807,141	5,205,497
TOTAL LIABILITIES	6,274,179	6,859,012	6,436,610	7,149,211	7,840,100	8,534,441	9,239,965
NET ASSETS	2,728,819	2,591,481	3,069,970	3,321,498	3,582,318	3,855,534	4,140,298
EQUITY							
Contributed equity	(55,233)	(55,233)	(55,233)	(55,233)	(55,233)	(55,233)	(55,233)
Accumulated surplus/(deficit)	2,754,971	2,619,737	2,934,756	3,186,284	3,447,104	3,720,320	4,005,084
Reserves	29,081	26,977	190,447	190,447	190,447	190,447	190,447
TOTAL EQUITY	2,728,819	2,591,481	3,069,970	3,321,498	3,582,318	3,855,534	4,140,298

(a) Full audited financial statements are published in the Commission'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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	1,228,543	1,277,790	1,280,149	1,356,840	1,418,304	1,478,257	1,540,762
GST receipts	159,173	158,528	159,594	171,102	181,557	191,950	202,257
Other receipts	333,585	412,085	419,828	512,958	541,482	586,515	631,524
Payments							
Claim payments	(638,456)	(718,388)	(703,386)	(769,017)	(857,948)	(945,025)	(1,031,162)
Employee benefits.....	(57,544)	(69,121)	(68,721)	(77,525)	(79,562)	(81,552)	(83,591)
Accommodation	(264)	(300)	(300)	(300)	(307)	(315)	(323)
GST payments	(158,133)	(158,528)	(159,594)	(171,102)	(181,557)	(191,950)	(202,257)
Finance and interest costs.....	(123,145)	(112,478)	(112,485)	(127,405)	(118,537)	(131,174)	(144,279)
Other payments.....	(225,651)	(261,745)	(271,021)	(304,849)	(319,740)	(336,482)	(351,544)
Net cash from operating activities	518,108	527,843	544,064	590,702	583,692	570,224	561,387
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	375	412	412	391	296	296	296
Other receipts	6,212,864	3,915,605	4,576,015	4,932,740	5,245,650	5,608,979	5,998,468
Payments							
Purchase of non-current assets	(12,045)	(4,426)	(4,426)	(2,895)	(1,618)	(2,634)	(2,758)
Other payments.....	(6,670,460)	(4,266,257)	(4,881,286)	(5,322,021)	(5,626,635)	(5,971,707)	(6,348,391)
Net cash from investing activities.....	(469,266)	(354,666)	(309,285)	(391,785)	(382,307)	(365,066)	(352,385)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Repayment of borrowings and leases	(1,791)	(164)	(2,573)	(2,416)	(2,605)	(2,893)	(3,202)
Net cash from financing activities.....	(1,791)	(164)	(2,573)	(2,416)	(2,605)	(2,893)	(3,202)
CASHFLOWS FROM GOVERNMENT							
Payments							
Dividends to Government	(63,587)	(60,670)	(69,913)	(70,849)	(73,763)	(76,232)	(78,277)
National Tax Equivalent Regime - Income Tax	(135,345)	(70,000)	(120,000)	(72,000)	(72,000)	(72,000)	(72,001)
Net cash provided to Government	198,932	130,670	189,913	142,849	145,763	148,232	150,278
NET INCREASE/(DECREASE) IN CASH HELD	(151,881)	42,343	42,293	53,652	53,017	54,033	55,522
Cash assets at the beginning of the reporting period	476,782	510,636	324,901	367,194	420,846	473,863	527,896
Cash assets at the end of the reporting period	324,901	552,979	367,194	420,846	473,863	527,896	583,418

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

RiskCover Fund

Income Statement

Revenue

1. Total revenue is forecast to increase by \$101.4 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year. This reflects higher premium revenue and investment income forecasts. The higher premium revenue received from agencies is reflective of the rise in the number and cost of new claims in workers compensation and liability classes.

Expenses

2. Total expenses are estimated to decrease by \$54.3 million from the 2024-25 Actual to the 2025-26 Estimated Actual, largely due to a higher-than-expected claims costs in the 2024-25 Actual driven by the increased number and cost of new claims in the workers compensation and liability insurance classes. Total expenses are forecast to increase by \$95.2 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year, largely reflecting higher claims expenses.

Statement of Financial Position

3. The increase in total current assets of \$136 million from the 2024-25 Actual to the 2025-26 Estimated Actual and a further \$200.9 million in the 2026-27 Budget Year largely reflects the projected increase in investment assets flowing from positive investment returns.
4. Outstanding claims liabilities (non-current) is forecast to increase by \$72.4 million from the 2024-25 Actual to the 2025-26 Estimated Actual and a further \$131.1 million in the 2026-27 Budget Year due to expected higher future claims costs as forecast by the Commission's actuary.
5. Total equity is forecast to increase by \$63.6 million from the 2024-25 Actual to the 2025-26 Estimated Actual, and a further \$69.8 million in the 2026-27 Budget Year. These movements reflect a projected increase in investment assets arising from the flow-on impact of positive investment returns forecast by the Commission, partially offset by an increase in future outstanding claims liabilities.

INCOME STATEMENT ^(a) (Controlled)

	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
REVENUE							
Revenue from operations							
Sale of goods and services.....	706,579	686,604	701,878	792,693	838,011	887,747	938,629
Other revenue.....	123,498	123,239	119,624	130,185	129,487	145,000	159,060
TOTAL REVENUE.....	830,077	809,843	821,502	922,878	967,498	1,032,747	1,097,689
Expenses							
Claim expenses.....	706,568	628,049	640,118	725,747	768,906	816,095	867,764
Other expenses.....	105,626	118,753	117,800	127,326	137,537	148,550	157,895
TOTAL EXPENSES.....	812,194	746,802	757,918	853,073	906,443	964,645	1,025,659
NET PROFIT/(LOSS) BEFORE TAX	17,883	63,041	63,584	69,805	61,055	68,102	72,030

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

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	40,381	4	4	4	1	5	6
Receivables	29,015	87,936	26,802	18,380	18,623	20,534	22,179
Other investments	1,186,609	1,305,140	1,350,324	1,559,671	1,748,929	1,945,040	2,149,033
Other	47,963	22,422	62,856	62,856	62,856	62,856	62,856
Total current assets	1,303,968	1,415,502	1,439,986	1,640,911	1,830,409	2,028,435	2,234,074
NON-CURRENT ASSETS							
Receivables	346,364	278,064	346,364	346,364	346,364	346,364	346,364
Total non-current assets	346,364	278,064	346,364	346,364	346,364	346,364	346,364
TOTAL ASSETS	1,650,332	1,693,566	1,786,350	1,987,275	2,176,773	2,374,799	2,580,438
CURRENT LIABILITIES							
Outstanding claims	547,073	467,512	547,073	547,073	547,073	547,073	547,073
Payables	51,307	50,079	51,307	51,307	51,307	51,307	51,307
Total current liabilities	598,380	517,591	598,380	598,380	598,380	598,380	598,380
NON-CURRENT LIABILITIES							
Outstanding claims	930,636	984,477	1,003,070	1,134,190	1,262,633	1,392,557	1,526,166
Total non-current liabilities	930,636	984,477	1,003,070	1,134,190	1,262,633	1,392,557	1,526,166
TOTAL LIABILITIES	1,529,016	1,502,068	1,601,450	1,732,570	1,861,013	1,990,937	2,124,546
NET ASSETS	121,316	191,498	184,900	254,705	315,760	383,862	455,892
EQUITY							
Contributed equity	(323,788)	(323,788)	(323,788)	(323,788)	(323,788)	(323,788)	(323,788)
Accumulated surplus/(deficit)	445,104	515,286	508,688	578,493	639,548	707,650	779,680
TOTAL EQUITY	121,316	191,498	184,900	254,705	315,760	383,862	455,892

(a) Full audited financial statements are published in the Commission'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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	637,689	686,604	686,984	792,693	838,011	887,747	938,629
GST receipts	77,862	90,709	90,708	102,130	108,610	115,775	122,940
Other receipts	134,390	119,676	120,191	136,884	127,282	140,868	154,982
Payments							
Claim payments	(535,871)	(570,101)	(567,684)	(594,627)	(640,463)	(686,171)	(734,155)
GST payments	(78,527)	(90,709)	(90,707)	(102,130)	(108,611)	(115,776)	(122,940)
Other payments.....	(105,626)	(116,987)	(116,154)	(125,602)	(135,574)	(146,328)	(155,462)
Net cash from operating activities	129,917	119,192	123,338	209,348	189,255	196,115	203,994
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Other payments.....	(102,693)	(119,195)	(163,715)	(209,348)	(189,258)	(196,111)	(203,993)
Net cash from investing activities.....	(102,693)	(119,195)	(163,715)	(209,348)	(189,258)	(196,111)	(203,993)
NET INCREASE/(DECREASE) IN CASH HELD	27,224	(3)	(40,377)	-	(3)	4	1
Cash assets at the beginning of the reporting period	13,157	7	40,381	4	4	1	5
Cash assets at the end of the reporting period	40,381	4	4	4	1	5	6

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

Keystart

Part 3 Financial Administration

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information ^(a)

	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
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax	-	-	1,014	2,366	6,077	10,234	15,556
Dividends ^(b)	13,456	-	1,778	4,142	10,635	17,912	27,222
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	166,164	117,676	139,752	181,753	210,839	247,233	302,706
Total Expenses ^(c)	151,637	130,206	136,368	174,165	190,581	213,117	250,853
Total Borrowings	1,885,000	1,424,504	2,274,263	2,976,897	3,551,419	4,328,876	5,443,908
NET PROFIT AFTER TAX	14,527	(12,530)	2,370	5,222	14,181	23,882	36,297
CASH ASSETS ^(d)	621,958	381,063	225,208	469,412	471,818	473,205	472,713

(a) The 2024-25 Actual has been recast for comparability purposes to account for Keystart becoming a Government Trading Enterprise from 1 July 2025.

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

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

(d) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Keystart's Income Statement 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
Revision of Financial Forecasts	(347)	3,549	8,376	8,767	9,496

Significant Initiatives

1. Keystart's objective is to assist more Western Australians to achieve home ownership by providing transitional finance through its low-deposit home loan products and the provision of financial support to commercial development projects.
 - 1.1. Recent increases to Keystart's metropolitan and regional property price limits, announced in August 2025 and April 2026, are providing more customers with the opportunity to access Keystart's products.
 - 1.2. Positive equity for Keystart homeowners has facilitated more Keystart customers transitioning to commercial lenders, consistent with Keystart's operating model.

2. Since the release of the 2025-26 Budget:
- 2.1. Keystart has rolled out a low-deposit Modular Home Loan product to make it easier for customers to access finance for new modular homes. This will provide more housing choice, particularly for those in rural and regional locations. It will also support the modular construction industry to grow in scale;
 - 2.2. Keystart has implemented a graduate and apprentice loan, Skilled Start, a low-deposit, reduced-interest-rate home loan product targeted at graduates and apprentices;
 - 2.3. the Government has expanded its shared equity program to provide 1,000 shared equity loans for newly constructed apartments and townhouses, with the Government to make an equity contribution of up to 35% of the property value or \$250,000; and
 - 2.4. Keystart has established a \$75 million Build to Rent Kickstart Fund that will provide up to 30% low-cost finance, or up to \$250,000 per apartment, for affordable build to rent developments. This will include no-interest loans during construction, and low-interest loans thereafter, with loans expected to be issued in 2026-27.
3. Reflecting the Government’s continued focus on expanding pathways to home ownership, 2026-27 will see the introduction of several new initiatives:
- 3.1. a new \$250 million Pre-Sale Guarantee (PSG) scheme to enable residential developments to secure construction finance earlier; and
 - 3.2. a \$250 million fund for a first home buyer commercial lending facility to support private sector-led development of dwellings for first home buyers.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Where practical, key performance information for the 2024-25 Actual has been recast for comparability purposes to account for Keystart becoming a GTE from 1 July 2025.

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between Keystart’s Strategic Objectives and Desired Outcomes and the Government Goal it contributes to. The Key Performance Indicators measure the extent of the impact of outcomes on the achievement of the GTE’s objectives.

Government Goal	Strategic Objectives	Desired Outcomes
Ensuring Every Western Australian Has a Home.	Growing home ownership.	1. Low deposit and shared equity lending enables home ownership
	Enabling housing supply.	2. Housing finance enables targeted housing supply
	Responsibly managing Keystart’s financial position.	3. Sustainable financial resources to meet our objectives

Outcomes and Key Performance Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Low deposit and shared equity lending enables home ownership:					
Western Australians supported into homes	n.a.	n.a.	n.a.	2,000	
Average customer relationship Net Promoter Score for the financial year	n.a.	n.a.	n.a.	>45	
Complaints escalated to the Australian Financial Complaints Authority	n.a.	n.a.	n.a.	<4%	
Outcome: Housing finance enables targeted housing supply:					
Build to rent - Construction of dwellings started (not completed) under the Kickstart Fund	n.a.	n.a.	n.a.	350	
Outcome: Sustainable financial resources to meet our objectives:					
Return on equity	n.a.	n.a.	n.a.	1%	

(a) Keystart's Annual Performance Statement is being produced for the first time as part of the 2026-27 Budget process. Subsequent outcomes from 2026-27 onwards will be included in future Budget Papers.

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							
ICT Rolling Project	20,549	15,949	1,150	1,150	1,150	1,150	1,150
Total Cost of Asset Investment Program	20,549	15,949	1,150	1,150	1,150	1,150	1,150
FUNDED BY							
Internal Funds and Balances			1,150	1,150	1,150	1,150	1,150
Total Funding			1,150	1,150	1,150	1,150	1,150

Financial Statements

The 2024-25 Actual data has been recast for comparability purposes to account for Keystart becoming a GTE from 1 July 2025.

Income Statement

Revenue

1. Movements in revenue primarily reflect the actual and forecast movements in Keystart's customer loan book and updated assumptions of interest rates over the forward estimates period. This also includes interest earned on short-term investments.

Expenses

2. Finance and interest costs include interest paid on borrowings obtained from the Western Australian Treasury Corporation (WATC) to fund its customer lending.

Statement of Financial Position

3. The 2024-25 Actual and the 2025-26 Estimated Actual are higher than the 2025-26 Budget for 'loans and advances' and 'borrowings and leases', due to increased demand for Keystart products. The demand has resulted in additional loans provided to new customers, which have been funded by an increase in WATC borrowings. The introduction of the pre-sale guarantee and first home buyer initiatives are expected to further impact lending volumes from 2026-27.

Statement of Cashflow

4. The 'repayment of borrowing and leases' for the 2025-26 Estimated Actual is lower than the 2025-26 Budget reflecting higher customer refinancing activity in 2024-25 which saw additional repayment of WATC borrowings in 2024-25 instead of 2025-26.

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
REVENUE							
Revenue from operations							
Other revenue	166,164	117,676	139,752	181,753	210,839	247,233	302,706
TOTAL REVENUE.....	166,164	117,676	139,752	181,753	210,839	247,233	302,706
Expenses							
Employee benefits ^(b)	22,445	23,470	25,819	27,479	28,337	29,199	30,103
Supplies and services	6,635	8,833	8,833	11,279	9,527	9,804	10,102
Accommodation	40	39	39	40	41	42	43
Depreciation and amortisation	2,071	2,362	2,362	2,462	2,462	2,562	2,638
Finance and interest costs.....	110,532	78,253	80,310	114,630	133,625	156,724	192,570
Other expenses.....	9,914	17,249	19,005	18,275	16,589	14,786	15,397
TOTAL EXPENSES.....	151,637	130,206	136,368	174,165	190,581	213,117	250,853
NET PROFIT/(LOSS) BEFORE TAX	14,527	(12,530)	3,384	7,588	20,258	34,116	51,853
National Tax Equivalent Regime - Current tax equivalent expense	-	-	1,014	2,366	6,077	10,234	15,556
NET PROFIT/(LOSS) AFTER TAX	14,527	(12,530)	2,370	5,222	14,181	23,882	36,297
Dividends	13,456	-	1,778	4,142	10,635	17,912	27,222

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 153, 173 and 172 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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	621,958	381,063	225,208	469,412	471,818	473,205	472,713
Receivables	1,777	1,614	1,777	1,777	1,777	1,773	1,773
Loans and advances	553,498	470,875	837,839	989,945	1,187,589	1,457,324	1,854,290
Total current assets	1,177,233	853,552	1,064,824	1,461,134	1,661,184	1,932,302	2,328,776
NON-CURRENT ASSETS							
Property, plant and equipment.....	4,581	3,412	3,836	3,293	2,443	2,198	2,447
Intangibles	1,325	1,501	1,156	900	1,181	648	155
Loans and advances	1,043,621	882,538	1,552,922	1,915,491	2,404,317	3,027,991	3,720,637
Total non-current assets	1,049,527	887,451	1,557,914	1,919,684	2,407,941	3,030,837	3,723,239
TOTAL ASSETS	2,226,760	1,741,003	2,622,738	3,380,818	4,069,125	4,963,139	6,052,015
CURRENT LIABILITIES							
Employee provisions	2,205	2,956	2,668	2,937	2,972	2,398	2,517
Payables	18,017	2,036	18,485	22,200	32,404	43,839	58,471
Borrowings and leases	566,083	324,081	671,313	808,831	1,005,079	1,291,747	1,803,364
Interest payable.....	10,125	16,320	16,320	16,320	16,320	16,320	16,320
Other.....	2,753	243	2,712	2,712	2,712	2,712	2,712
Total current liabilities	599,183	345,636	711,498	853,000	1,059,487	1,357,016	1,883,384
NON-CURRENT LIABILITIES							
Employee provisions	370	617	503	765	765	491	509
Borrowings and leases	1,323,241	1,104,383	1,607,096	2,222,328	2,700,602	3,291,391	3,844,806
Other.....	449	449	449	453	453	453	453
Total non-current liabilities	1,324,060	1,105,449	1,608,048	2,223,546	2,701,820	3,292,335	3,845,768
TOTAL LIABILITIES.....	1,923,243	1,451,085	2,319,546	3,076,546	3,761,307	4,649,351	5,729,152
NET ASSETS	303,517	289,918	303,192	304,272	307,818	313,788	322,863
EQUITY							
Contributed equity	302,446	302,448	302,600	302,600	302,600	302,600	302,600
Accumulated surplus/(deficit).....	1,071	(12,530)	592	1,672	5,218	11,188	20,263
TOTAL EQUITY	303,517	289,918	303,192	304,272	307,818	313,788	322,863

(a) Full audited financial statements are published in Keystart'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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Other receipts	163,579	117,675	137,451	181,639	210,890	247,267	302,722
Payments							
Employee benefits	(22,287)	(22,888)	(25,223)	(26,948)	(28,302)	(30,046)	(29,966)
Supplies and services	(13,270)	(3,984)	(3,984)	(6,044)	(4,025)	(4,083)	(10,102)
Accommodation	(40)	(39)	(39)	(40)	(41)	(42)	(43)
Finance and interest costs	(116,726)	(80,286)	(76,148)	(113,146)	(133,106)	(157,214)	(194,551)
Other payments	(9,250)	(25,935)	(27,691)	(24,697)	(22,197)	(19,686)	(16,005)
Net cash from operating activities	2,006	(15,457)	4,366	10,764	23,219	36,196	52,055
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Other receipts	784,670	802,701	890,867	678,296	603,100	583,291	589,746
Payments							
Purchase of non-current assets	(708)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)
Other payments	(285,467)	(668,019)	(1,664,799)	(1,193,030)	(1,290,250)	(1,477,170)	(1,677,504)
Net cash from investing activities	498,495	133,532	(775,082)	(515,884)	(688,300)	(895,029)	(1,088,908)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings	290,000	576,828	721,992	1,328,226	1,066,999	1,143,100	1,391,411
Payments							
Repayment of borrowings and leases	(910,911)	(1,038,246)	(333,653)	(576,110)	(393,004)	(266,168)	(326,904)
Net cash from financing activities	(620,911)	(461,418)	388,339	752,116	673,995	876,932	1,064,507
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Payments							
Dividends to Government	(35,232)	(5,391)	(14,373)	(1,778)	(4,142)	(10,635)	(17,912)
National Tax Equivalent Regime - Income Tax	-	-	-	(1,014)	(2,366)	(6,077)	(10,234)
Net cash provided to Government	35,232	5,391	14,373	2,792	6,508	16,712	28,146
NET INCREASE/(DECREASE) IN CASH HELD	(155,642)	(348,734)	(396,750)	244,204	2,406	1,387	(492)
Cash assets at the beginning of the reporting period	777,600	729,797	621,958	225,208	469,412	471,818	473,205
Cash assets at the end of the reporting period	621,958	381,063	225,208	469,412	471,818	473,205	472,713

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

Part 4

Jobs and Economic Development

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Energy and Economic Diversification		
– Total Cost of Services.....	412,761	690,866
– Asset Investment Program	800	10
Creative Industries, Tourism and Sport		
– Total Cost of Services.....	915,837	806,196
– Asset Investment Program	196,840	191,166
Primary Industries and Regional Development		
– Total Cost of Services.....	833,878	727,745
– Asset Investment Program	55,364	113,424
Mines, Petroleum and Exploration		
– Total Cost of Services.....	196,933	195,672
– Asset Investment Program	8,020	3,026
Gold Corporation		
– Asset Investment Program	23,921	26,011
Western Australian Meat Industry Authority		
– Asset Investment Program	1,200	450
Small Business Development Corporation		
– Total Cost of Services.....	21,002	21,816
– Asset Investment Program	240	-

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Rural Business Development Corporation		
– Total Cost of Services.....	5,806	15,957
Economic Regulation Authority		
– Total Cost of Services.....	25,099	28,831
– Asset Investment Program	716	128
Forest Products Commission		
– Asset Investment Program	44,019	43,641
Racing and Wagering Western Australia		
– Asset Investment Program	21,125	12,000
Western Australian Greyhound Racing Association		
– Asset Investment Program	300	300
The Burswood Park Board		
– Asset Investment Program	1,118	2,355

Ministerial Responsibilities

Minister	Agency	Services
Premier; Minister for State Development; Trade and Investment; Economic Diversification Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley	Energy and Economic Diversification	1. International Engagement, Trade and Investment 2. Science, Innovation and Industry Development 3. State Development and Project Facilitation 4. Energy Policy 5. Facilitation of the State's New Energy Infrastructure 6. Corporate Support - Transitional Arrangements
Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests Minister for Police; Road Safety; Tourism; Great Southern	Creative Industries, Tourism and Sport	1. Destination Marketing 2. Event Tourism 3. Tourism Destination Development 4. Project Facilitation 5. Creative Industries Industry Support 6. Cultural Heritage Management and Conservation Services Provided by the Art Gallery of Western Australia 7. Collections Management, Research and Conservation Services Provided by the Western Australian Museum 8. Supporting Access to Cultural Heritage and Education Provided by the Art Gallery of Western Australia 9. Supporting Access to Collections, Knowledge, Expertise and Programs Provided by the Western Australian Museum 10. State Library Services 11. Public Library Services 12. Provision of Venues and Precincts Delivering Arts and Cultural Experiences 13. Asset and Infrastructure Support Services to Client Agencies 14. Corporate Support to Client Agency 15. Sport and Recreation Industry Support 16. Office of Multicultural Interests
Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley Minister for Agriculture and Food; Fisheries; Forestry; Small Business; Mid West	Primary Industries and Regional Development	1. Regional Industry and Community Development Investment Facilitation 2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions 3. Regional Skills and Knowledge Development 4. Agricultural and Fisheries Biosecurity and Integrity 5. Agricultural and Fisheries Natural Resource Management 6. Regional Technical and Technological Development 7. Regional Social Amenity Development
Minister for Mines and Petroleum; Finance; Electoral Affairs; Goldfields-Esperance	Mines, Petroleum and Exploration	1. Resource and Environmental Regulation
	Gold Corporation	n.a.
Minister for Agriculture and Food; Fisheries; Forestry; Small Business; Mid West	Western Australian Meat Industry Authority	n.a.
	Small Business Development Corporation	1. Information, Guidance, Referral and Business Development Services 2. Access to Justice for Small Business
	Rural Business Development Corporation	1. Promote Rural Industry Development and Investment Facilitation
Deputy Premier; Treasurer; Minister for Transport; Sport and Recreation	Economic Regulation Authority	1. Submissions to the Economic Regulation Authority's Governing Body

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

Division 13 **Energy and Economic Diversification**

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets ^(a)

	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 48 Net amount appropriated to deliver services	213,049	331,799	285,570	435,723	337,664	248,629	254,156
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,628	1,641	1,989	2,258	2,314	2,372	2,432
Total appropriations provided to deliver services.....	214,677	333,440	287,559	437,981	339,978	251,001	256,588
ADMINISTERED TRANSACTIONS							
Item 49 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	50,365	128,777	126,782	127,051	106,859	79,953	31,160
CAPITAL							
Item 139 Capital Appropriation.....	21,170	28,170	13,231	86,246	46,254	46,252	38,573
TOTAL APPROPRIATIONS	286,212	490,387	427,572	651,278	493,091	377,206	326,321
EXPENSES							
Total Cost of Services	318,202	502,006	412,761	690,866	486,948	317,101	321,685
Net Cost of Services ^(b)	292,977	478,973	392,398	665,482	478,530	307,325	311,852
CASH ASSETS ^(c)	171,629	37,983	123,404	67,826	51,009	41,660	41,709

(a) The 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 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					
Advanced Manufacturing and Technology Hub ^(a)	(1,875)	(2,875)	-	-	-
Aged Care Low Interest Loan Scheme - Administration ^(b)	604	655	668	684	-
Collie Industrial Transition Fund Top-Up.....	-	-	-	-	30,000
Investment Attraction Fund Top-Up.....	-	-	15,000	15,000	-
Kalgoorlie Vanadium Battery Energy Storage System	-	50,000	30,000	30,000	40,000
New Initiatives					
Albany Gas Transition.....	676	1,132	-	-	-
Electricity Systems Security Supply Measures.....	-	-	20,000	-	-
Energy Transition - Community and Industry Engagement	-	9,000	9,000	-	-
Green Iron and Steel ^(c)	-	60,000	25,000	-	-
Industry Support Program	-	1,053	1,061	1,068	2,747
Made in WA Energy Affordability Investment Program ^(b)	-	4,792	4,278	3,358	2,418
Ngarluma Green Energy Park Development.....	2,700	-	-	-	-
Nickel Industry Support Program ^(b)	-	1,591	-	3,500	7,500

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Pilbara Energy Transition Plan Aboriginal Working Group	2,922	-	-	-	-
Ongoing Initiatives					
Centre of Decommissioning Australia	-	500	500	-	-
Digital Industry Initiatives	-	522	534	548	562
Electricity Industry Act - Distributed Energy Resources	-	509	215	220	226
Energy Ahead Program Extension ^(d)	121	279	218	222	-
Invest and Trade Western Australia	-	1,573	127	-	-
Investment Attraction and Trade Promotion	-	6,000	6,000	-	-
Lithium Industry Support Program	-	2,752	2,758	-	-
Pilbara Hydrogen Hub	-	6,463	2,242	1,895	-
PoweringWA	-	12,522	12,541	12,763	12,991
Renewable Hydrogen Initiatives ^(c)	5,944	33,056	-	-	-
Science and STEM Programs	10	5,110	1,285	343	400
Space Industry	-	2,000	1,500	1,500	1,500
State Agreement Variation and Modernisation Program	-	1,022	1,059	1,095	1,133
Strategic Industries Fund	3,000	5,000	-	-	-
WA Health and Medical Life Sciences Strategy Implementation	-	610	610	610	400
Other					
Public Sector Reform Budget Transfers	265	(981)	(1,004)	(1,030)	(1,055)
RiskCover Fund Insurance Premiums	193	164	-	-	-
Salaries and Allowances Tribunal	26	53	54	55	56

(a) This program spending has been transferred to DevelopmentWA.

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

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

(d) Previously Household Energy Efficiency Scheme.

Significant Initiatives

1. As the lead agency for Western Australia's energy transition and economic development, the Department plays a central role in supporting the Government's agenda to maintain a strong and resilient State economy. This includes safeguarding the State's access to secure, affordable and sustainable energy while supporting long-term economic diversification.
2. Diversifying the economy by becoming a renewable energy powerhouse, strengthening energy and supply chain security, and positioning Western Australia as a global leader in investment attraction are key priorities outlined in the Government's Priorities.

Election Commitments

3. The Government's \$150 million investment to deliver a 50-megawatt, 10-hour Western Australian made vanadium flow battery in Kalgoorlie will reinforce the security, reliability and resilience of the Eastern Goldfields' power supply and support the development of a local vanadium industry.
4. To facilitate investment and unlock major resource and renewable energy projects, this Budget provides an additional \$30 million for the second round of the New Energies Industries Funding Stream under the Investment Attraction Fund, taking the total investment to \$60 million to deliver this commitment.
5. The Government's \$1 billion Strategic Industries Fund (SIF) drives industrial land activation in Western Australia's Strategic Industrial Areas (SIAs), attracting major job-creating projects, accelerating renewable energy growth and delivering high-quality employment opportunities for Western Australians. This Budget allocates \$91.7 million from the SIF for further investments by various agencies, including for land assembly, to investigate desalination solutions and to plan for road upgrades.

New Initiatives

6. The Department will deliver the Government's \$153.3 million Made in WA Energy Affordability Investment Program. The Program will support investment in renewables, industrial batteries and energy efficient technology and accelerate the development of a strong clean energy and critical minerals manufacturing sector in Western Australia.
7. To ensure that Western Australians continue to be actively engaged in the State's energy transition, this Budget provides \$18 million for the Department to provide up-to-date information to local industry on the Made in WA manufacturing opportunities generated by the transition and undertake statewide community engagement on planned renewable energy projects, including the pipeline of local jobs.
8. This Budget provides \$15 million in interest-free loans to help nickel mining operations in Western Australia, including assisting existing producers to remain in operation and supporting the potential restart of idled mines and the ramp-up of new projects.
9. Building on the Government's commitment to develop a Green Iron and Steel Action Plan, this Budget confirms \$75 million to support the NeoSmelt Pilot Project with a Final Investment Decision (FID) and post-FID milestone activities. This investment will further advance the development of a strategically important industry, which has the potential to position Western Australia at the forefront of low-carbon iron and steel production.

Ongoing Initiatives

10. The Department continues to lead the transformation of the State's energy system to ensure it is affordable, reliable and sustainable into the future. To continue supporting the energy transition, the Government is:
 - 10.1. providing \$67.3 million for resourcing for PoweringWA to facilitate the delivery of new energy infrastructure, including priority transmission and large-scale generation and storage projects that will secure Western Australia's exit from coal-fired generation; and
 - 10.2. investing a further \$16 million in advancing the Energy Ahead Program to support households experiencing financial hardship to manage energy usage and bills.
11. The Department's ongoing activities promote Western Australia's capabilities and strengthen existing and emerging industries, from renewable energy and critical minerals mining and processing, through to the space, biomedical and international education sectors. This Budget includes investment in Western Australia's space sector (\$6.5 million); the continuation of the Lithium Industry Support Program, including enabling the reuse of Delithiated Beta Spodumene in construction materials (\$5.5 million); support for the health and medical life sciences sector (\$2.2 million); the Digital Industries Acceleration Strategy (\$2.2 million); and the Centre of Decommissioning Australia (\$1 million).
12. The Department will continue to promote Western Australia's industry capabilities, and competitive advantage as a renewable energy powerhouse, to global investment and trade partners. An additional \$12 million will support the promotion of investment opportunities in the State's energy transition, as well as positioning Western Australia as an ideal destination to work, study and do business through targeted global campaign and marketing activity.
13. In science and innovation, the Government will invest a further \$5 million to support Scitech, including for its ongoing operations. The Department will also invest \$2.1 million to implement a new round of the Premier's Science Fellowship Program to attract leading researchers to the State and strengthen Western Australia's innovation ecosystem.
14. The Department is also progressing the development and implementation of an extensive portfolio of industry support programs across grants, loans and equity mechanisms. This is supported by an additional \$5.9 million to enhance resourcing and systems, significantly strengthening the Department's capacity to design, deliver and evaluate priority Government economic development and industry diversification initiatives.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Where practical, key performance information for the 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Securing Western Australia's future through supporting economic diversification and the energy transition.	1. International Engagement, Trade and Investment 2. Science, Innovation and Industry Development 3. State Development and Project Facilitation 4. Energy Policy 5. Facilitation of the State's New Energy Infrastructure
	Efficient and effective corporate services provided to client agency.	6. Corporate Support - Transitional Arrangements

Service Summary ^(a)

Expense	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
1. International Engagement, Trade and Investment	70,896	157,591	101,307	160,827	113,418	68,608	49,171
2. Science, Innovation and Industry Development.....	115,685	150,370	134,308	140,412	98,170	95,166	70,730
3. State Development and Project Facilitation....	60,673	67,903	57,453	132,615	122,390	53,803	83,753
4. Energy Policy	43,484	76,820	65,858	134,769	89,315	67,000	83,059
5. Facilitation of the State's New Energy Infrastructure.....	27,464	45,703	49,478	122,243	63,655	32,524	34,972
6. Corporate Support - Transitional Arrangements	-	3,619	4,357	-	-	-	-
Total Cost of Services	318,202	502,006	412,761	690,866	486,948	317,101	321,685

(a) The 2025-26 Budget has been recast for comparability purposes to account for changes in Services aligning with the Department's updated Outcome Based Management Framework.

Outcomes and Key Effectiveness Indicators ^{(a)(b)}

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Securing Western Australia's future through supporting economic diversification and the energy transition:					
Stakeholder satisfaction with the Department's effectiveness in securing Western Australia's future through supporting economic diversification and the energy transition ^(c)	6.6	7.5	7.5	7.5	
Difference between growth in key industries for economic diversification and growth in Gross State Product ^(d)	-0.76pp	0.25pp	0.90pp	0.25pp	1
Share of Western Australia's merchandise exports in key markets for diversification	12.8%	12%	11.4%	12%	
Progress towards delivery of policy milestones for Energy Policy	74%	80%	80%	80%	
Outcome: Efficient and effective corporate services provided to client agency ^(e)					

(a) Further detail in support of the key effectiveness indicators will be provided in the Department's 2025-26 Annual Report.

(b) The Department's Outcome Based Management Framework reflects changes made through Public Sector Reform.

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

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

(e) To facilitate the implementation of the Public Sector Reform, the Department provided corporate services to Creative Industries, Tourism and Sport for part of the year. Due to the interim nature of the service, a key effectiveness indicator was not developed.

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Estimated Actual compared to the 2025-26 Budget reflects revised expectations of growth in key industries when compared to the previous year. The 2026-27 Budget Target has been set with the aim of continued growth across economic diversification industries relative to the expected rate of growth in the State's overall economy.

Services and Key Efficiency Indicators**1. International Engagement, Trade and Investment**

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 70,896	\$'000 157,591	\$'000 101,307	\$'000 160,827	1
Less Income	1,336	262	271	272	
Net Cost of Service	69,560	157,329	101,036	160,555	
Employees (Full-Time Equivalents)	130	131	134	137	
Efficiency Indicator					
Ratio of Total Cost of Services to Gross State Product ^(a)	1:1,442	1:862	1:1,189	1:714	2

(a) For this efficiency indicator, the Total Cost of Services comprises Services 1 to 5.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2025-26 Estimated Actual compared to the 2025-26 Budget, and subsequent increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual, is largely due to the retiming of grant expenditure from the Investment Attraction Fund from 2025-26 to future years to align with expected milestone payments.
2. The decline in the 2025-26 Estimated Actual compared to the 2025-26 Budget is driven by both a decrease in Total Cost of Services for Services 1 to 5 and higher than expected nominal Gross State Product. The improvement in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is mainly due to the increase in Total Cost of Services for Services 1 to 5.

2. Science, Innovation and Industry Development

The Department promotes and enhances science, technology and innovation-related industries and workforce skills. This includes encouraging investment in science to stimulate business growth, facilitating research partnerships, increasing student participation in Science, Technology, Engineering and Mathematics (STEM) subjects and strengthening the State's capability in the space industry sector. The Department also works with government agencies and the private sector to increase the employment of local workers and the involvement of Western Australian businesses in the advanced manufacturing, digital and energy supply chain for Government and private industry works and contracts.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	115,685	150,370	134,308	140,412	1
Less Income	1,040	591	612	612	
Net Cost of Service.....	114,645	149,779	133,696	139,800	
Employees (Full-Time Equivalents)	100	102	107	109	

Explanation of Significant Movements

(Notes)

1. The decrease in the 2025-26 Estimated Actual compared to the 2025-26 Budget is mostly due to deferred spending on various programs, including the Housing Innovation Fund, Science and Innovation programs and the Native Forestry Transition Plan, to align with the timing of expected milestone payments.

3. State Development and Project Facilitation

The Department develops, coordinates, and facilitates State significant projects and infrastructure to create jobs and grow regional development. Key activities include negotiating and coordinating State Agreements for large energy and resource projects, project prioritisation for complex projects using the lead agency framework, coordinating approvals reform initiatives, and managing the State's SIAs to continue to drive diversification of the Western Australian economy.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	60,673	67,903	57,453	132,615	1
Less Income	9,718	3,343	2,708	342	2
Net Cost of Service	50,955	64,560	54,745	132,273	
Employees (Full-Time Equivalents)	110	110	106	107	

Explanation of Significant Movements

(Notes)

1. The decrease in the 2025-26 Estimated Actual compared to the 2025-26 Budget is mostly attributable to the deferral of spending to future years associated with the Collie Industrial Transition Fund and the Strategic Industries Fund. The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is primarily due to new spending on the NeoSmelt Pilot Project (building on Government's commitment to a Green Iron and Steel Action Plan) and increased spending from the Collie Industrial Transition Fund.
2. The decrease in the 2025-26 Estimated Actual compared to the 2025-26 Budget, and further decrease in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual, is the result of revised spending and industry contributions towards projects associated with the Ashburton North Social Infrastructure Fund (Onslow Community Development Fund) and the expected completion of projects.

4. Energy Policy

The Department facilitates the supply of secure, reliable, sustainable and affordable energy services to the Western Australian community through providing innovating and quality advice and initiatives that shape the energy sector for the benefit of Western Australians now and into the future.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	43,484	76,820	65,858	134,769	1
Less Income	6,268	16,648	16,629	24,009	2
Net Cost of Service	37,216	60,172	49,229	110,760	
Employees (Full-Time Equivalents)	102	122	132	132	

Explanation of Significant Movements

(Notes)

1. The decrease in the 2025-26 Estimated Actual compared to the 2025-26 Budget is largely attributable to spending deferred to future years to align with expected contractual payments and program timings for the Residential Battery Scheme and Electric Vehicle Charging Infrastructure Subsidy Scheme. The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is mostly due to new spending on the Government's Kalgoorlie Vanadium Battery Energy Storage System election commitment as well as increased spending on the Social Housing Energy Performance Initiative.
2. The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is due to increased Commonwealth Government contributions towards the Social Housing Energy Performance Initiative.

5. Facilitation of the State's New Energy Infrastructure

The Department drives the delivery of new generation, storage and transmission infrastructure to modernise and decarbonise Western Australia's energy systems, strengthen system resilience, and support the State's future energy needs and economic growth.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	27,464	45,703	49,478	122,243	1
Less Income	6,863	2,189	143	149	2
Net Cost of Service	20,601	43,514	49,335	122,094	
Employees (Full-Time Equivalents)	71	69	71	75	

Explanation of Significant Movements

(Notes)

1. The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is largely due to increased spending on renewable hydrogen and energy transition programs.
2. The decrease in the 2025-26 Estimated Actual compared to the 2025-26 Budget is due to lower-than-expected revenue.

6. Corporate Support - Transitional Arrangements ^(a)

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(b)	nil	3,619	4,357	n.a.	1
Less Income	nil	nil	nil	n.a.	
Net Cost of Service	nil	3,619	4,357	n.a.	

(a) To facilitate the implementation of the Public Sector Reform, the Department is providing corporate services to Creative Industries, Tourism and Sport on a temporary basis. Due to the interim nature of the service, a key efficiency indicator has not been developed for the 2026-27 Budget.

(b) Total Cost of Service represents costs incurred and recouped for the provision of corporate services to Creative Industries, Tourism and Sport.

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Estimated Actual compared to the 2025-26 Budget is mostly due to the extension of support provided by the Department on some corporate services functions.

Asset Investment Program

1. The Rolling Asset Replacement Program reflects the ongoing investment required to maintain the Department's assets. Estimated total cost and estimated expenditure to 30 June 2026 reflect spending from 2025-26 onwards.

	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							
Rolling Asset Replacement Program	1,045	200	200	10	245	245	345
COMPLETED WORKS							
Digital Foundations Program	600	600	600	-	-	-	-
Total Cost of Asset Investment Program	1,645	800	800	10	245	245	345
FUNDED BY							
Holding Account			200	10	245	245	345
Other			600	-	-	-	-
Total Funding			800	10	245	245	345

Financial Statements

The 2024-25 Actual data has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Income Statement

Expenses

1. The \$89 million decrease in the Total Cost of Services from the 2025-26 Budget to the 2025-26 Estimated Actual is largely due to the retiming of expenditure from 2025-26 to over the forward estimates period to align with revised expectations on the delivery of a number of programs.
2. The \$278 million increase in the Total Cost of Services from the 2025-26 Estimated Actual to the 2026-27 Budget Year is largely the result of the Kalgoorlie Vanadium Battery Energy Storage System election commitment, new spending on Green Iron and Steel (NeoSmelt Pilot Project) and Energy Transition (Community and Industry Engagement), increased spending on Renewable Hydrogen initiatives, Collie Industrial Transition and Social Housing Energy Performance as well as the retiming of expenditure from 2025-26 to 2026-27.
3. Deficits are projected over the forward estimates period, largely as a result of equity contributions (in particular, from the Climate Action Fund and Strategic Industries Fund) to fund operational spending.

Income

4. Grants and subsidies income over 2024-25 to 2026-27 includes Commonwealth Government contributions towards the Social Housing Energy Performance Initiative.
5. The decrease in other revenue in the 2025-26 Estimated Actual and the 2026-27 Budget Year represents the removal of revenue estimates for industry contributions towards PoweringWA operations (these have been converted to service appropriations) and final industry contributions to be received in 2025-26 for projects associated with the Ashburton North Social Infrastructure Fund (Onslow Community Development Fund).

Statement of Financial Position

6. The increase in total assets from the 2025-26 Budget to the 2025-26 Estimated Actual is largely due to restricted cash held in the Western Australian Industry and Technology Development Account as a result of funding received in advance, offset by a decrease in loans receivable. The increase in total assets in the 2026-27 Budget Year and over the forward estimates period is due to an increase in loans receivable as additional loan programs are delivered which is offset by a decrease in restricted cash assets.

Statement of Cashflows

7. Cashflows from investing activities represent investments under the Western Australian Venture Capital Initiative as well as the delivery of loans against the Made in WA Energy Affordability Investment Program, Housing Innovation Fund, Local Battery Manufacturing Program and Nickel Industry Support Program.

INCOME STATEMENT ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	71,962	90,403	91,484	92,616	93,042	94,791	94,289
Grants and subsidies ^(c)	195,460	283,624	208,413	459,716	306,928	142,667	138,789
Supplies and services	35,759	88,649	69,585	76,450	57,645	53,215	54,687
Accommodation	5,427	5,985	5,984	5,571	5,561	5,551	5,552
Depreciation and amortisation	2,777	3,053	3,126	2,781	2,781	2,781	2,782
Finance and interest costs	202	880	250	7,393	3,988	3,158	2,099
Other expenses	6,615	29,412	33,919	46,339	17,003	14,938	23,487
TOTAL COST OF SERVICES	318,202	502,006	412,761	690,866	486,948	317,101	321,685
Income							
Grants and subsidies	9,269	16,363	16,363	23,747	5,424	5,424	5,424
Other revenue	15,956	6,670	4,000	1,637	2,994	4,352	4,409
Total Income	25,225	23,033	20,363	25,384	8,418	9,776	9,833
NET COST OF SERVICES	292,977	478,973	392,398	665,482	478,530	307,325	311,852
INCOME FROM GOVERNMENT							
Service appropriations	214,677	333,440	287,559	437,981	339,978	251,001	256,588
Resources received free of charge	1,831	1,944	1,944	2,986	3,044	3,102	2,499
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	14,018	3,939	3,614	9,300	3,772	1,897	2
Other appropriations	-	10,139	4,001	35,134	44,730	1,210	-
Other revenues	651	4,219	4,957	600	600	600	600
TOTAL INCOME FROM GOVERNMENT	231,177	353,681	302,075	486,001	392,124	257,810	259,689
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(61,800)	(125,292)	(90,323)	(179,481)	(86,406)	(49,515)	(52,163)

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Jobs, Tourism, Science and Innovation, and Energy, Mines, Industry Regulation and Safety.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 513, 550 and 560 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	\$'000	\$'000	\$'000	\$'000	\$'000
Energy Policy							
Australian Energy Market Commission	1,328	1,400	1,400	1,400	1,400	1,400	1,400
Climate Adaptation	-	860	860	1,280	-	-	-
Consumer Advocacy Grants	23	78	78	93	93	93	93
Council of Australian Governments Energy Council	324	330	330	330	330	330	330
Electric Vehicle Charging Infrastructure	1,569	8,473	1,909	5,000	3,000	-	-
Electricity Systems Security Supply Measures	-	-	-	-	20,000	-	-
Energy Ahead Program Extension ^(a)	4,090	-	264	-	-	-	-
Kalgoorlie Vanadium Battery Energy Storage System	-	-	-	50,000	30,000	30,000	40,000
Residential Battery Scheme Management	-	-	4,709	4,593	-	-	-
Facilitation of the State's New Energy Infrastructure							
Ngarluma Green Energy Park Development ...	-	-	2,700	-	-	-	-
Pilbara Energy Transition Plan	1,280	1,000	3,922	-	-	-	-
Renewable Hydrogen	21,179	15,254	11,814	72,603	25,242	1,895	-
Strategic Industrial Areas	-	-	3,000	5,000	-	-	-
Traditional Owner Participation Support	-	-	1,542	3,000	2,200	2,200	2,200
International Engagement, Trade and Investment							
Access Asia Business Grants	-	600	600	300	300	300	300
International Education	5,213	5,225	5,125	1,625	1,625	1,625	1,625
Invest and Trade Western Australia	1,804	250	250	650	-	-	-
Investment Attraction Fund	26,821	93,891	32,895	103,041	58,715	19,525	-
Other International Engagement, Trade and Investment Grants	22	-	-	-	-	-	-
Perth USAsia Centre	705	705	1,161	1,723	261	-	-
Science, Innovation and Industry Development							
Brandon BioCatalyst	210	210	210	210	210	210	-
Call Centre and Back Office Processing Scheme	245	260	245	1,830	-	5,095	-
Digital Industries	225	3,000	2,315	3,225	500	235	-
Edith Cowan Inner City Campus	15,000	19,000	19,000	-	-	-	-
Housing Innovation Fund	-	13,873	8,373	19,384	-	-	-
Local Capability Fund	4,394	3,665	3,195	2,760	2,000	2,000	2,000
Local Manufacturing Investment Fund	1,328	942	942	-	-	-	-
Lower Carbon Grants and GreenTech Hub ...	6,453	18,400	20,968	7,700	2,300	-	-
Manufacturing Facilities and Local Industry Development Fund	-	1,794	455	4,658	7,764	6,775	-
National Collaborative Research Infrastructure Strategy	7,374	3,889	2,751	4,434	280	10	-
Native Forestry Transition Plan	13,781	6,914	5,484	813	-	-	-
New Industries and Innovation Fund	5,812	10,856	11,125	9,625	9,375	9,375	-
Orbital Corporation Limited	2,486	-	-	-	-	-	-
Other Industry Development Grants	479	-	-	-	-	-	-
Other Innovation Grants	2,400	2,900	2,500	2,800	275	225	-
Perth Observatory	360	510	195	715	400	400	400
Residential Battery Scheme	-	917	400	10,650	10,650	5,101	-
Science Grants	23,715	26,167	24,533	29,407	28,583	26,965	26,197
Space Industry	7,716	3,350	2,790	3,460	2,000	1,500	1,500
STEM	1,557	1,108	1,108	1,108	1,108	108	108
WA Health and Medical Life Sciences Strategy Implementation	1,112	500	500	400	400	400	400
WA Life Sciences Innovation Hub	925	600	600	600	600	600	600
Wind Turbine Manufacturing	100	100	100	100	-	-	-
State Development and Project Facilitation							
Centre of Decommissioning Australia	500	500	500	500	500	-	-
Collie Futures Fund	2,119	1,480	2,302	835	528	-	-
Collie Industrial Transition Fund	3,980	28,330	21,600	44,395	66,800	25,000	61,536
Common-User Timber Processing Facility	-	-	-	5,000	-	-	-
Future Energy Exports Cooperative Research Centre	1,000	1,200	1,200	1,200	1,200	1,200	-
Gorgon Gas Carbon Dioxide Injection Project ...	100	100	100	100	100	100	100

	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
Lithium Industry Support Program	-	-	-	2,540	2,540	-	-
NeoSmelt Pilot Project.....	-	-	-	50,000	25,000	-	-
Onslow Community Development Fund.....	9,540	2,993	2,363	-	-	-	-
Other State Development and Project Facilitation Grants.....	145	-	-	-	-	-	-
Strategic Industrial Areas.....	18,046	2,000	-	629	649	-	-
TOTAL	195,460	283,624	208,413	459,716	306,928	142,667	138,789

(a) Previously Household Energy Efficiency Scheme.

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	52,115	6,969	4,628	457	312	322	371
Restricted cash	119,514	31,014	118,776	67,369	50,697	41,338	41,338
Holding Account receivables	345	345	345	345	345	345	345
Receivables	3,736	5,883	6,146	6,146	6,146	6,146	6,146
Other.....	3,887	4,705	2,487	6,387	12,909	19,141	16,904
Total current assets	179,597	48,916	132,382	80,704	70,409	67,292	65,104
NON-CURRENT ASSETS							
Holding Account receivables	9,283	11,769	11,642	14,342	16,807	19,272	21,638
Property, plant and equipment.....	7,428	4,917	5,948	5,636	5,208	5,064	4,905
Receivables	3,158	2,085	2,429	2,429	2,429	2,429	2,429
Intangibles	111	-	303	303	303	303	303
Other.....	4,630	45,908	17,135	104,337	134,638	159,229	177,134
Total non-current assets	24,610	64,679	37,457	127,047	159,385	186,297	206,409
TOTAL ASSETS	204,207	113,595	169,839	207,751	229,794	253,589	271,513
CURRENT LIABILITIES							
Employee provisions	15,755	14,851	16,323	16,263	16,193	16,139	16,139
Payables	7,731	7,467	7,708	7,661	7,456	7,274	6,919
Borrowings and leases	2,040	1,916	1,941	1,943	1,911	1,917	1,935
Other.....	95	15,025	125	125	125	125	125
Total current liabilities	25,621	39,259	26,097	25,992	25,685	25,455	25,118
NON-CURRENT LIABILITIES							
Employee provisions	4,678	3,962	4,808	4,828	4,846	4,866	4,866
Borrowings and leases	2,814	2,846	2,895	2,936	2,820	2,914	3,029
Other.....	404	25,152	404	404	404	404	404
Total non-current liabilities	7,896	31,960	8,107	8,168	8,070	8,184	8,299
TOTAL LIABILITIES.....	33,517	71,219	34,204	34,160	33,755	33,639	33,417
EQUITY							
Contributed equity	182,961	167,461	238,229	455,666	564,520	637,946	708,255
Accumulated surplus/(deficit).....	(12,489)	(125,292)	(102,812)	(282,293)	(368,699)	(418,214)	(470,377)
Reserves.....	218	207	218	218	218	218	218
Total equity	170,690	42,376	135,635	173,591	196,039	219,950	238,096
TOTAL LIABILITIES AND EQUITY	204,207	113,595	169,839	207,751	229,794	253,589	271,513

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Jobs, Tourism, Science and Innovation, and Energy, Mines, Industry Regulation and Safety.

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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	212,637	330,763	284,809	435,271	337,268	248,291	253,877
Capital appropriation	21,170	28,170	13,231	86,246	46,254	46,252	38,573
Holding Account drawdowns	345	-	200	10	245	245	345
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	32,512	47,491	29,610	84,408	56,603	21,795	31,736
Digital Capability Fund	1,049	2,990	1,190	4,880	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	14,018	3,939	3,614	9,300	3,772	1,897	2
Strategic Industries Fund	1,660	8,192	12,311	41,903	5,997	5,379	-
Other	626	4,219	4,957	600	600	600	600
Administered appropriations	-	10,139	4,001	35,134	44,730	1,210	-
Net cash provided by Government	284,017	435,903	353,923	697,752	495,469	325,669	325,133
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(69,528)	(90,366)	(91,447)	(92,656)	(93,094)	(94,825)	(94,323)
Grants and subsidies	(193,855)	(283,624)	(208,413)	(459,716)	(306,928)	(142,667)	(138,789)
Supplies and services	(33,403)	(87,371)	(68,888)	(74,083)	(55,138)	(50,567)	(52,642)
Accommodation	(5,273)	(5,754)	(5,753)	(5,340)	(5,330)	(5,320)	(5,321)
GST payments	(20,888)	(2,416)	(2,416)	(2,416)	(2,413)	(2,416)	(2,416)
Finance and interest costs	(182)	(228)	(244)	(238)	(226)	(228)	(237)
Other payments	(8,618)	(28,950)	(33,457)	(45,909)	(16,648)	(14,678)	(23,227)
Receipts ^(b)							
Grants and subsidies	9,191	16,363	16,363	23,747	5,424	5,424	5,424
GST receipts	21,055	2,414	2,414	2,414	2,414	2,414	2,414
Other receipts	14,897	6,407	3,737	1,374	2,252	3,042	3,751
Net cash from operating activities	(286,604)	(473,525)	(388,104)	(652,823)	(469,687)	(299,821)	(305,366)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,191)	-	(800)	(10)	(245)	(245)	(345)
Other payments	(4,393)	(26,000)	(11,000)	(98,251)	(44,000)	(44,000)	(36,329)
Other receipts	-	-	-	-	3,900	11,300	19,200
Net cash from investing activities	(5,584)	(26,000)	(11,800)	(98,261)	(40,345)	(32,945)	(17,474)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(2,073)	(2,183)	(2,244)	(2,246)	(2,254)	(2,252)	(2,244)
Other payments	(469)	-	-	-	-	-	-
Net cash from financing activities	(2,542)	(2,183)	(2,244)	(2,246)	(2,254)	(2,252)	(2,244)
NET INCREASE/(DECREASE) IN CASH HELD	(10,713)	(65,805)	(48,225)	(55,578)	(16,817)	(9,349)	49
Cash assets at the beginning of the reporting period	182,342	103,788	171,629	123,404	67,826	51,009	41,660
Cash assets at the end of the reporting period	171,629	37,983	123,404	67,826	51,009	41,660	41,709

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Jobs, Tourism, Science and Innovation, and Energy, Mines, Industry Regulation and Safety.

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

NET APPROPRIATION DETERMINATION (a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual ^(a)	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Grants and Subsidies							
Commonwealth Grants							
Pilbara Hydrogen Hub	6,859	-	-	-	-	-	-
Social Housing Energy Performance							
Upgrades Initiative	2,338	10,939	10,939	18,323	-	-	-
Department of Health - WA Life Sciences							
Innovation Hub	600	600	600	600	600	600	600
Wholesale Electricity Market, Gas Services							
Information and Pilbara Network Rules	3,722	5,424	5,504	5,504	5,504	5,504	5,464
Service Delivery Agreement							
Department of Creative Industries, Tourism							
and Sport	-	3,619	4,357	-	-	-	-
GST Receipts							
GST Receipts	21,055	2,414	2,414	2,414	2,414	2,414	2,414
Other Receipts							
Australia China Natural Gas Technology							
Partnership Fund	479	-	-	-	-	-	-
Gorgon Carbon Dioxide Gas Injection Project ...	100	100	100	100	100	100	100
Interest Receipts	5	-	-	-	878	1,668	2,370
Onslow Community Development Fund	9,540	2,993	2,363	-	-	-	-
Other Receipts	898	839	799	799	799	799	839
Pilbara Energy Transition	-	2,090	-	-	-	-	-
Premier's Science Awards and Innovator of							
the Year	173	385	395	395	395	395	402
TOTAL	45,769	29,403	27,471	28,135	10,690	11,480	12,189

(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	50,365	128,777	126,782	127,051	106,859	79,953	31,160
Ashburton North Social and Critical							
Infrastructure Funds (Onslow Wheatstone)....	6,900	12,786	12,786	-	-	-	-
Interest Received - Loans	313	170	170	-	985	1,500	1,519
Loan Discount Income	-	255	255	307	-	-	-
Other Revenue	726	-	-	-	-	-	5,916
Temporary Fuel Supply in the East Kimberley ..	-	-	10,400	-	-	-	-
TOTAL ADMINISTERED INCOME	58,304	141,988	150,393	127,358	107,844	81,453	38,595
EXPENSES							
Grants to Charitable and Other Public							
Bodies							
Ashburton North Social and Critical							
Infrastructure Funds (Onslow Wheatstone)....	6,900	12,786	12,786	-	-	-	-
Statutory Authorities							
Pilbara Ports Authority - Burrup Port							
Infrastructure Subsidy	6,018	7,473	7,030	6,036	6,243	6,157	6,160
Subsidies and Concessions							
Lithium Industry Support - Rebates	-	17,970	26,448	9,150	-	-	-
Residential Battery Scheme - Rebates	-	21,875	33,345	25,830	25,616	13,796	-
Other							
Land Agreement Payment - Pilbara	-	-	-	2,500	-	-	-
Loans - Discounting and Other Expenses ..	7,585	9,546	9,546	10,859	8,548	6,611	1,367
Payments to Consolidated Account - Loan							
Repayments	2,200	9,465	3,058	42,350	39,283	29,789	27,519
Temporary Fuel Supply in the East Kimberley ..	-	-	10,400	-	-	-	-
TOTAL ADMINISTERED EXPENSES	22,703	79,115	102,613	96,725	79,690	56,353	35,046

Agency Special Purpose Account Details

ASHBURTON NORTH SOCIAL INFRASTRUCTURE FUND

Account Purpose: To quarantine funds received and paid in relation to social infrastructure under the Ashburton North State Development Agreement (Wheatstone Project) in the township of Onslow.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	-	-	-	-
Receipts:				
Other	9,540	2,993	2,363	-
	9,540	2,993	2,363	-
Payments	9,540	2,993	2,363	-
CLOSING BALANCE	-	-	-	-

LOWER CARBON GRANTS PROGRAM AND GREENTECH HUB FUND

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

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	39,701	29,949	32,573	13,565
Payments	7,128	19,008	19,008	8,320
CLOSING BALANCE	32,573	10,941	13,565	5,245

WESTERN AUSTRALIAN INDUSTRY AND TECHNOLOGY DEVELOPMENT ACCOUNT

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

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	93,057	67,715	83,491	90,756
Receipts:				
Appropriations.....	39,009	143,215	100,557	297,666
	132,066	210,930	184,048	388,422
Payments	48,575	174,853	93,292	336,563
CLOSING BALANCE	83,491	36,077	90,756	51,859

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

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets ^(a)

	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
DELIVERY OF SERVICES							
Item 50 Net amount appropriated to deliver services	428,988	452,935	456,243	485,258	363,149	286,543	263,839
Item 52 Art Gallery of Western Australia.....	10,528	10,774	10,835	11,143	11,306	11,590	11,860
Item 53 Arts and Culture Trust	20,196	15,002	19,265	24,256	24,420	20,918	21,434
Item 54 Contribution to Community Sporting and Recreation Facilities Fund...	25,573	12,000	12,000	12,000	12,000	12,000	12,000
Item 55 Library Board of Western Australia...	29,679	30,344	30,390	31,302	31,770	32,411	33,035
Item 56 Western Australian Museum	44,897	38,851	40,353	42,359	40,978	41,415	42,440
Amount Authorised by Other Statutes							
- Lotteries Commission Act 1990	45,804	42,362	42,362	44,140	44,998	45,876	45,828
- Salaries and Allowances Act 1975	1,230	1,290	1,290	1,319	1,334	1,367	1,401
Total appropriations provided to deliver services.....	606,895	603,558	612,738	651,777	529,955	452,120	431,837
ADMINISTERED TRANSACTIONS							
Item 51 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	974	985	985	998	988	988	997
CAPITAL							
Item 140 Capital Appropriation.....	210,151	144,111	149,622	196,937	62,528	33,604	19,896
Item 141 Art Gallery of Western Australia....	1,068	218	218	218	218	218	218
TOTAL APPROPRIATIONS	819,088	748,872	763,563	849,930	593,689	486,930	452,948
EXPENSES							
Total Cost of Services	684,555	870,233	915,837	806,196	617,914	544,491	525,052
Net Cost of Services ^(b)	621,075	813,024	872,734	769,101	579,202	505,541	485,919
CASH ASSETS ^(c)	216,000	70,853	84,664	45,564	29,453	29,167	29,262

(a) The 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 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					
Binar Community Hub	-	6,000	-	-	-
Dorrien Gardens ^(a)	5,000	5,000	10,000	10,000	-
New Initiatives					
Demand Generation Package	-	8,334	1,120	1,120	1,120
Royal Commission Recommendations for Child Protection.....	-	8,000	-	-	-
World Class Tourism and Hospitality Management School	-	-	5,000	-	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Ongoing Initiatives					
Artrage Fringe World Festival	-	200	1,445	1,445	1,445
Arts Culture Trust Organisational Capacity Alignment	4,000	4,000	4,000	-	-
Asset Renewal and Maintenance Budget Uplift	-	4,385	3,560	2,100	1,000
Business Events Perth	-	5,000	5,000	-	-
CinefestOZ Film Festival	621	637	652	669	689
Creative Industries Hub Business Case	200	300	-	-	-
Creative Organisations Multi-Year Funding Programs	-	-	3,900	3,900	-
Digital Games Strategy	-	1,000	1,000	-	-
East Fremantle Football Club	218	-	-	-	-
Global Connections Through Local Events Initiative	-	900	-	-	-
Indian Ocean Territories	409	-	-	-	-
Jina: Western Australian Aboriginal Tourism Action Plan 2026-30	-	5,000	5,000	5,000	5,000
Kids Access All Areas Passes	249	325	-	-	-
KidSport Program	-	5,528	-	-	-
Major Performing Arts Companies Boost	-	3,066	3,142	3,221	-
Microsoft Cloud Hosting and Licensing	1,403	2,116	-	-	-
National Redress Scheme	-	1,517	1,570	-	-
Organisational Capacity Alignment	-	21,992	-	-	-
State Library of Western Australia - Better Beginnings	-	250	250	250	250
Stolen Generation Redress Scheme	873	1,192	705	695	-
Western Australian Cricket Association					
Aquatic Centre	340	250	250	-	-
Redevelopment Project	8,291	11,109	300	300	300
Western Australian Football Commission	293	-	-	-	-
Western Australian Museum Initiatives	2,697	4,000	2,547	974	476
Other					
2026-27 Tariffs, Fees and Charges	-	134	134	134	134
Art and Culture Trust - Venue Management Agreement	127	95	97	109	120
Fiscal Strategy - Procurement Savings	-	(261)	(261)	(261)	(261)
Government Office Accommodation	(344)	(353)	(367)	(380)	-
Government Regional Officer Housing	18	18	17	14	124
Non-Government Human Services Sector Indexation	2	3	3	25	45
Revisions to <i>Lotteries Commission Act 1990</i> Estimates	-	368	638	652	604
RiskCover Fund Insurance Premiums	860	1,393	-	-	-
State Fleet Updates	(561)	(526)	(525)	(519)	(521)

(a) Project transferred from Planning, Lands and Heritage.

Significant Initiatives

Initiatives

1. Tourism Western Australia supports the growth of the State's tourism and events sector and promotes Western Australia as premier holiday destination. The Demand Generation Package provides targeted strategic conversion packages in key and emerging markets. Other key investments for 2026-27 include funding for Business Events Perth for positioning Western Australia at the forefront of national and international business event attraction; and the delivery of priority initiatives under Jina: Western Australian Aboriginal Tourism Action Plan 2026-30.
2. The Government continues to provide children from low-income families with financial assistance to participate in community sport through the KidSport program, with vouchers of \$300 per eligible child in 2026-27.
3. The extension of the Major Performing Arts Companies Boost directly supports the Government's priority to diversify the economy and make more things in Western Australia. As the major employers of artists and cultural workers in Western Australia, sustaining support for the major performing arts companies builds a creative ecosystem that leverages Government investment to attract tourism, private investment, and national partnerships to deliver strong economic returns.

4. The Digital Games and Interactive Technology Fund is an initiative of the Western Australian Screen Industry Strategy. The program has been operating successfully for four years, supporting the development of 22 new digital games in 2024-25 and generating an estimated \$2.2 million in benefits to the Western Australian economy. The continuation of funding provides increased employment and economic diversification outcomes for the Creative Industries, a focus industry under the State's Economic Development Framework Diversify WA.
5. The Department continues to strengthen community wellbeing through targeted investment in infrastructure, delivering key projects across Western Australia that support communities. This includes:
 - 5.1. Binar Community Hub, which will support a range of sport and active recreation opportunities, cultural education, and youth development initiatives; and
 - 5.2. Dorrien Gardens, which will deliver modern sporting facilities and a revitalised precinct.
6. These projects are currently in planning and design and support the WA Government Priorities 2025-2029.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Where practical, key performance information for the 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Increased competitiveness and viability of the Western Australian Tourism industry.	1. Destination Marketing 2. Event Tourism 3. Tourism Destination Development
	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	4. Project Facilitation
	A sustainable arts and culture sector that facilitates attendance and participation in arts and cultural activity.	5. Creative Industries Industry Support
	Effectively managed arts and cultural collections and assets that are continually developed and preserved by the Western Australian Museum and the Art Gallery of Western Australia.	6. Cultural Heritage Management and Conservation Services Provided by the Art Gallery of Western Australia 7. Collections Management, Research and Conservation Services Provided by the Western Australian Museum
	Western Australian communities and visitors to the State have access to and engage with collections and services provided by the State Library of Western Australia, the Western Australian Museum and the Art Gallery of Western Australia.	8. Supporting Access to Cultural Heritage and Education Provided by the Art Gallery of Western Australia 9. Supporting Access to Collections, Knowledge, Expertise and Programs Provided by the Western Australian Museum 10. State Library Services
	Enabling the development of Western Australian public library collections.	11. Public Library Services
	Sustainable, accessible and well-presented culture and arts places and spaces.	12. Provision of Venues and Precincts Delivering Arts and Cultural Experiences
	Efficient and effective asset and infrastructure support service to client agencies.	13. Asset and Infrastructure Support Services to Client Agencies
	Efficient and effective corporate services to client agency.	14. Corporate Support to Client Agency
Ensuring All Western Australians Can Access the Healthcare We Need, When We Need It.	A strong sport and recreation sector that facilitates participation.	15. Sport and Recreation Industry Support
Building Safe and Inclusive Communities.	An inclusive and harmonious society where everyone has a strong sense of belonging, can participate and contribute fully in all aspects of life and can achieve their goals.	16. Office of Multicultural Interests

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. Destination Marketing.....	66,874	71,693	73,182	65,332	41,292	41,624	41,966
2. Event Tourism.....	81,523	91,662	96,799	90,445	91,136	36,836	65,230
3. Tourism Destination Development.....	20,368	27,531	23,716	24,283	20,935	14,742	14,337
4. Project Facilitation.....	564	1,588	1,812	1,412	1,425	1,454	1,467
5. Creative Industries Industry Support.....	86,653	106,117	115,354	106,072	93,907	91,507	88,419
6. Cultural Heritage Management and Conservation Services Provided by the Art Gallery of Western Australia.....	2,281	2,481	2,481	2,630	2,639	2,923	2,923
7. Collections Management, Research and Conservation Services Provided by the Western Australian Museum ^(a)	13,815	12,824	14,027	13,713	12,867	12,789	12,618
8. Supporting Access to Cultural Heritage and Education Provided by the Art Gallery of Western Australia ^(a)	19,159	15,390	15,451	15,324	15,478	15,478	15,748
9. Supporting Access to Collections, Knowledge, Expertise and Programs Provided by the Western Australian Museum ^(a)	45,988	42,933	44,782	42,574	41,959	40,571	41,269
10. State Library Services.....	16,445	16,634	15,725	17,060	17,870	17,410	17,742
11. Public Library Services.....	16,980	18,162	18,162	17,709	17,709	17,709	18,001
12. Provision of Venues and Precincts Delivering Arts and Cultural Experiences...	29,337	24,787	29,075	34,070	34,244	32,978	32,995
13. Asset and Infrastructure Support Services to Client Agencies.....	37,260	37,863	51,079	24,897	18,216	16,716	15,743
14. Corporate Support to Client Agency.....	-	4,408	4,492	-	-	-	-
15. Sport and Recreation Industry Support.....	224,233	375,080	377,657	332,756	197,374	190,831	145,579
16. Office of Multicultural Interests.....	23,075	21,080	32,043	17,919	10,863	10,923	11,015
Total Cost of Services.....	684,555	870,233	915,837	806,196	617,914	544,491	525,052

(a) The Department's Outcomes, Services and Key Performance Information was revised during 2025-26 and where applicable service data has been recast for comparability purposes.

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: Increased competitiveness and viability of the Western Australian Tourism industry:					
Total dollar amount spent by visitors in Western Australia ^(b)	\$17.2 billion	\$18.4 billion	\$19.2 billion	\$19.4 billion	
Total overnight visitors to/within Western Australia ^(c)	10.6 million	10.7 million	11 million	11 million	
Western Australia's market share of international visitor spend in Australia	8%	8%	9%	9%	
Number of tourism filled jobs (direct and indirect) in Western Australia	120,100	121,000	123,280	123,492	
Visitors' likelihood to recommend Western Australia - Net Promoter Score ...	84	78	82	80	
Ratio of direct economic return to Tourism WA's investment, for major events sponsored.....	2.8:1	2.4:1	3.1:1	2.4:1	
Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs ^(d)					
Outcome: A sustainable arts and culture sector that facilitates attendance and participation in arts and cultural activity:					
Ratio of Government funding to other income earned for funded arts and cultural organisations ^(e)	1:3.6	1:3.8	1:4	1:3.9	
Percentage of Western Australians attending or participating in an arts and cultural activity ^(e)	74%	69%	69%	69%	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Effectively managed arts and cultural collections and assets that are continually developed and preserved by the Western Australian Museum and the Art Gallery of Western Australia ^(f):					
Percentage of the Art Gallery of Western Australia's collection:					
Stored to the required standard	96%	98%	93%	98%	
Accessible online ^(g)	49%	55%	55%	60%	
Percentage of the Western Australian Museum's collection:					
Stored to the required standard	99%	99%	99%	99%	
Accessible online	19%	19%	19%	19%	
Documented and digitised	30%	31%	33%	36%	
Outcome: Western Australian communities and visitors to the State have access to and engage with collections and services provided by the State Library of Western Australia, the Western Australian Museum and the Art Gallery of Western Australia ^(f):					
Total number of in-person visits to the Art Gallery of Western Australia	448,247	300,000	367,563	367,563	1
Total number of online visits to the Art Gallery of Western Australia	550,964	172,000	451,790	451,790	1
Percentage of on-site visitors to the Art Gallery of Western Australia satisfied with visit overall	92%	84%	84%	84%	
Total number of in-person visits to the Western Australian Museum sites and off-site programs	1,560,417	1,168,079	1,344,417	1,167,597	2
Total number of online visits to the Western Australian Museum	2,902,972	3,166,960	5,248,375	3,575,737	3
Percentage of on-site visitors to the Western Australian Museum sites satisfied with visit	97%	97%	97%	97%	
Total number of in-person visits to the State Library of Western Australia ^(f)	560,105	550,000	600,000	620,000	4
Total number of online visits to the State Library of Western Australia ^(f)	1,330,660	1,350,000	1,333,356	1,350,000	
Percentage of on-site visitors who are satisfied with the State Library of Western Australia's services	93%	95%	92%	95%	
Outcome: Enabling the development of Western Australian public library collections ^(f):					
Per capita expenditure on public library collections by WA Government ^(g)	\$3.21	\$3.13	\$3.13	\$3.08	
Outcome: Sustainable, accessible and well-presented culture and arts places and spaces ^(f):					
Performing Artists User Stakeholder Satisfaction (hirer satisfaction) ^(h)	n.a.	n.a.	80%	85%	
Level of patronage ^(h)	525,056	500,000	500,000	512,500	
Customer satisfaction ^(h)	n.a.	n.a.	80%	85%	
Outcome: Efficient and effective corporate services to client agency ^(f)					
Outcome: A strong sport and recreation sector that facilitates participation:					
Percentage of Western Australians participating in organised sport and recreation	44%	67%	44%	44%	5

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: An inclusive and harmonious society where everyone has a strong sense of belonging, can participate and contribute fully in all aspects of life and can achieve their goals:					
Percentage of stakeholders who report that the Office of Multicultural Interests had a positive impact on the promotion and support of multiculturalism	92%	90%	90%	90%	

- (a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.
- (b) Due to a change in methodology for measuring domestic tourism in Australia from 2025 onwards, the 2024-25 Actual for this KPI is based on prior methodology and the 2025-26 Budget on the new methodology.
- (c) Due to a change in methodology of measuring domestic tourism in Australia from 2025 onwards, the 2024-25 Actual result and the 2025-26 Budget have been revised using the new methodology.
- (d) This key effectiveness indicator is under development.
- (e) Due to the application of a revised methodology for the 2024-25 Local Government, Sport and Cultural Industries Annual Report, the Annual Report figure is different to the 2024-25 Actual. The number reported here reflects the currently approved methodology.
- (f) Outcomes and indicators, where applicable, have been updated to more clearly align to the relevant Statutory Cultural Authority.
- (g) This is a new effectiveness measure and the 2024-25 Actual and 2025-26 Budget Target have been back cast based on available historical data.
- (h) These are new effectiveness measures. Where historical data is available, the 2024-25 Actual and 2025-26 Budget Target have been back cast but was not possible for measures based on newly implemented data collection, as no reliable historical data exists.
- (i) To support the implementation of the Public Sector Reform, the Department provided corporate services to Local Government, Industry Regulation and Safety on a temporary basis during 2025-26. Due to the interim nature of the service, a key effectiveness indicator was not developed.

Explanation of Significant Movements

(Notes)

- The increase from the 2025-26 Budget to the 2025-26 Estimated Actual and the 2026-27 Budget Target is primarily due to strong tourism levels, the delivery of several highly successful exhibitions that activated the gallery, and expanded school holiday programming.
- The 2024-25 Actual was higher due to free admission between 15 December 2024 and 31 March 2025. The 2025-26 Estimated Actual is higher when compared to the 2026-27 Budget Target due to the success of the Terracotta Warriors Exhibition at Boola Bardip.
- The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to online visits driven by interest in the Terracotta Warriors Exhibition at Boola Bardip.
- The increase from the 2025-26 Budget to the 2025-26 Estimated Actual and 2026-27 Budget Target reflects the anticipated increase in visitor numbers driven by expanded activities, events and programming in the building, increased student use following the opening of Edith Cowan University and the expected reopening of the Perth Cultural Centre.
- The 2025-26 Budget was based on the now discontinued data series which is not comparable to the new data series which has resulted in an adjustment to the 2026-27 Budget Target.

Services and Key Efficiency Indicators

1. Destination Marketing

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 66,874	\$'000 71,693	\$'000 73,182	\$'000 65,332	1
Less Income	1,783	950	950	950	
Net Cost of Service	65,091	70,743	72,232	64,382	
Employees (Full-Time Equivalents)	61	60	60	60	
Efficiency Indicator Ratio of Tourism WA's Total Cost of Services to total visitor spend in Western Australia ^(a)	1:101	1:95	1:99	1:108	

(a) For this efficiency indicator, the Total Cost of Services comprises Services 1 to 3. Due to a change in methodology for measuring domestic tourism in Australia from 2025 onwards, the 2024-25 Actual for this key efficiency indicator is based on prior methodology, and the 2025-26 Budget target has been revised since the 2025-26 Budget Papers were published.

Explanation of Significant Movements

(Notes)

- The increase from the 2024-25 Actual to the 2025-26 Budget is largely due to recashflowing Aviation Recovery Fund expenditure from 2024-25. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is largely due to the carryover of Walking on a Dream 2.0 production costs from 2024-25. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to recashflowing funding from the Aviation Recovery Fund to 2025-26 from prior years and is partially offset by new funding approved in 2026-27 for the Demand Generation Package.

2. Event Tourism

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 81,523	\$'000 91,662	\$'000 96,799	\$'000 90,445	1
Less Income	367	206	206	206	
Net Cost of Service	81,156	91,456	96,593	90,239	
Employees (Full-Time Equivalents)	34	34	34	34	

Explanation of Significant Movements

(Notes)

- Event Tourism spending is reflective of budget allocations that are aligned with the sponsorship of major events secured and under development.

3. Tourism Destination Development

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	20,368	27,531	23,716	24,283	1
Less Income	1,077	2,264	2,264	184	2
Net Cost of Service	19,291	25,267	21,452	24,099	
Employees (Full-Time Equivalents)	32	31	33	33	

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Budget is mostly due to the recashflowing of expenditure to 2025-26 for the Jina: Western Australian Aboriginal Tourism Action Plan 2021-25, National Park Tourism Experiences Development Programs and election commitment funding for Perth Hills and Swan Valley Tourism Attractions. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual is also due to retiming of expenditure for the National Park Tourism Experiences Development Program to 2026-27.
2. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to one-off funding received in 2025-26 from the Commonwealth Government for the Strategic Indigenous Tourism Projects Agreement.

4. Project Facilitation

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	564	1,588	1,812	1,412	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	564	1,588	1,812	1,412	
Employees (Full-Time Equivalents)	3	8	8	8	

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Budget is mainly due to the Tourism Investment Delivery Division being established towards the end of 2024-25 with recruitment and full activities commencing in 2025-26.

5. Creative Industries Industry Support

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 86,653	\$'000 106,117	\$'000 115,354	\$'000 106,072	1
Less Income	522	528	634	297	
Net Cost of Service	86,131	105,589	114,720	105,775	
Employees (Full-Time Equivalents)	87	96	98	99	
Efficiency Indicator					
Grants operations expense as a percentage of direct grants approved	5%	6%	5%	5%	

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Budget primarily relates to an uplift in expenditure funded from the Arts Lotteries Account and Perth Film Studios - Targeted Screen Industry Capacity. The 2025-26 Estimated Actual is higher than the 2025-26 Budget and the 2026-27 Budget Target largely due to funding brought forward from the outyears for the Western Australian Production Attraction Program.

6. Cultural Heritage Management and Conservation Services Provided by the Art Gallery of Western Australia

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 2,281	\$'000 2,481	\$'000 2,481	\$'000 2,630	
Less Income	nil	nil	nil	nil	
Net Cost of Service	2,281	2,481	2,481	2,630	
Employees (Full-Time Equivalents)	9	9	9	9	
Efficiency Indicator					
Average cost of managing the Art Gallery of Western Australia's collection per object	\$121.23	\$129.51	\$131.40	\$138.82	

7. Collections Management, Research and Conservation Services Provided by the Western Australian Museum ^(a)

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	13,815	12,824	14,027	13,713	
Less Income	4,586	3,233	4,321	4,190	
Net Cost of Service	9,229	9,591	9,706	9,523	
Employees (Full-Time Equivalents)	80	92	96	96	
Efficiency Indicator					
Average cost of managing the Western Australian Museum's collection per object ^(b)	\$1.66	\$1.53	\$1.68	\$1.64	

(a) This is a new service that combines the previously separate services 'Collections Management, Research and Conservation Services' and 'Collections Effectively Documented and Digitised', based on their shared focus on the documentation, preservation and stewardship of collections held by the Western Australian Museum.

(b) This is a new efficiency measure that combines the previously separate key efficiency indicators 'Average cost per object of managing the museum collection' and 'Average cost per object of documenting and digitising the State collection'.

8. Supporting Access to Cultural Heritage and Education Provided by the Art Gallery of Western Australia ^(a)

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	19,159	15,390	15,451	15,324	
Less Income	7,377	7,237	7,237	6,369	
Net Cost of Service	11,782	8,153	8,214	8,955	
Employees (Full-Time Equivalents)	62	55	55	55	
Efficiency Indicator					
Average cost per visit to the Art Gallery of Western Australia	\$19.17	\$32.61	\$18.86	\$18.70	1

(a) Service has been reworded to clarify delivery by the Art Gallery of Western Australia.

Explanation of Significant Movements

(Notes)

- The increase from the 2024-25 Actual to the 2025-26 Budget is due to higher in-person and online visits to the Art Gallery of Western Australia in 2024-25 than was expected to occur in 2025-26. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual is due to higher in-person and online visits to the Art Gallery of WA in 2025-26 than was anticipated, attributed to strong tourism levels across Western Australia, delivery of several highly successful exhibitions and expanded school holiday programming.

9. Supporting Access to Collections, Knowledge, Expertise and Programs Provided by the Western Australian Museum ^(a)

Enriching cultural identity and fostering greater cultural understanding by providing equitable access to its collections, exhibitions, and programs through its metropolitan and regional sites and website.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	45,988	42,933	44,782	42,574	
Less Income	10,607	10,822	10,889	6,729	1
Net Cost of Service	35,381	32,111	33,893	35,845	
Employees (Full-Time Equivalents)	143	164	168	171	
Efficiency Indicator					
Average cost per visit to the Western Australian Museum's content, exhibitions, programs, expertise and collections	\$10.30	\$9.90	\$6.79	\$8.98	2

(a) This is a new service that combines the previously separate services 'Public Sites, Public Programs and Collections Accessed On-Site', 'Online Access to Collections, Expertise and Programs', and 'Museum Services to the Regions', based on their shared focus on enhancing public access to the Western Australian Museum's programs and collections - whether in-person, online or across regional communities.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2025-26 Estimated Actual to the 2026-27 Budget Target is largely due to funding received from the City of Albany and the Minderoo Foundation in 2025-26.
2. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual is due to greater attendance as a result of the successful Terracotta Warriors Exhibition at Boola Bardip.

10. State Library Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	16,445	16,634	15,725	17,060	1
Less Income	689	395	395	362	
Net Cost of Service	15,756	16,239	15,330	16,698	
Employees (Full-Time Equivalents)	115	116	116	116	
Efficiency Indicator					
Average cost per visit to the State Library of Western Australia ^(a)	\$8.33	\$8.55	\$7.93	\$8.48	

(a) The indicator has been updated and recast to reflect a new calculation methodology.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to the recashflowing of expenditure for At-Risk Media digitisation projects from 2025-26 to 2026-27.

11. Public Library Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	16,980	18,162	18,162	17,709	
Less Income	592	528	528	484	
Net Cost of Service	16,388	17,634	17,634	17,225	
Employees (Full-Time Equivalents)	23	22	22	22	
Efficiency Indicator					
Percentage of WA Government's public library funding spend on public library collections ^(a)	100%	100%	100%	100%	

(a) New efficiency measure to more accurately reflect the State Library of Western Australia's role as the funding conduit for the Government, supporting the development of public library collections. It reflects the extent to which planned investments in public library collections were executed as intended.

12. Provision of Venues and Precincts Delivering Arts and Cultural Experiences

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	29,337	24,787	29,075	34,070	1
Less Income	11,995	11,556	11,556	10,337	
Net Cost of Service	17,342	13,231	17,519	23,733	
Employees (Full-Time Equivalents)	97	117	117	117	
Efficiency Indicators					
Subsidy provided to resident companies ^(a)	27%	27%	20%	27%	
Commercial expenses ratio ^(a)	46%	54%	45%	43%	

(a) New efficiency measures. The 2024-25 Actual and 2025-26 Budget Target have been back cast based on historical data.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget is lower than the 2024-25 Actual due to additional investment in 2024-25 to develop the organisational capacity of the Art and Culture Trust. It is also a contributing factor for the increase from the 2025-26 Budget to the 2025-26 Estimated Actual and the 2026-27 Budget Target.

13. Asset and Infrastructure Support Services to Client Agencies

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	37,260	37,863	51,079	24,897	1
Less Income	1,072	1,557	1,557	1,557	
Net Cost of Service	36,188	36,306	49,522	23,340	
Employees (Full-Time Equivalents)	76	63	64	64	

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual was largely due to reflowing of payments for various maintenance projects from 2024-25. It also largely explains the decrease in expenditure from the 2025-26 Estimated Actual to the 2026-27 Budget Target.

14. Corporate Support to Client Agency

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	nil	4,408	4,492	nil	
Less Income	nil	nil	nil	nil	
Net Cost of Service	nil	4,408	4,492	nil	

15. Sport and Recreation Industry Support

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	224,233	375,080	377,657	332,756	1
Less Income	22,617	17,853	6,707	5,350	2
Net Cost of Service	201,616	357,227	370,950	327,406	
Employees (Full-Time Equivalents)	216	233	238	244	
Efficiency Indicators					
Average cost of providing support services to sector/funded organisations...	\$12,942	\$20,786	\$26,662	\$25,277	3
Grant operations expense as a percentage of direct grants approved.....	1%	1%	1%	1%	
Average cost per recreation camp experience	\$64	\$76	\$81	\$76	

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Budget and the 2025-26 Estimated Actual has been largely driven by the establishment of the Western Australia-based National Rugby League team and additional investment into sport and recreation infrastructure. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target is largely due to several larger sporting and recreation projects forecasted to be completed in 2025-26.
2. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual is due to the reclassification of funds from the City of Perth for the Western Australian Cricket Association Aquatic Facility as Administered Income.
3. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual reflects the updated treatment and timing of grant-related transactions.

16. Office of Multicultural Interests

Working to achieve the full potential of multiculturalism 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.....	23,075	21,080	32,043	17,919	1
Less Income	196	80	371	80	
Net Cost of Service	22,879	21,000	31,672	17,839	
Employees (Full-Time Equivalents)	39	38	39	39	
Efficiency Indicator					
Average cost per project to support and promote multiculturalism.....	\$147,435	\$175,500	\$176,000	\$152,240	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 largely due to grant funding brought forward from 2026-27 for the Indian Society of Western Australia, the Vietnamese Community in Australia - WA Chapter, and the Vaishnav Sangh - Shreenathdham Haveli Cultural and Community Centre.
2. The 2025-26 Budget and 2025-26 Estimated Actual are higher than the 2024-25 Actual due to a realignment of and optimisation of resourcing across the Department to meet required activities and functions.

Asset Investment Program

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

- 1.1. \$233.5 million for the Perth Film Studios;
- 1.2. \$173.3 million for the redevelopment of the Perth Concert Hall;
- 1.3. \$163.2 million for the Australian Hockey Centre; and
- 1.4. \$60 million for the Perth Cultural Centre.

	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							
Aboriginal Cultural Centre	49,652	19,403	9,408	1,046	2,819	7,184	19,200
Art Gallery of Western Australia Vision	10,000	5,000	5,000	5,000	-	-	-
Art Gallery of Western Australia Vision - Art Acquisition	2,402	1,530	218	218	218	218	218
Australian Hockey Centre	163,199	43,794	36,217	87,397	32,008	-	-
Malaga Sports Precinct	7,107	5,000	5,000	2,107	-	-	-
Perth Concert Hall Redevelopment	173,310	55,675	39,735	75,189	19,484	21,962	-
Perth Cultural Centre	59,962	46,659	31,549	11,842	2,461	-	-
Perth Film Studios	233,476	231,814	59,382	716	946	-	-
Recreation Camps	1,081	441	160	160	160	160	160
State Library of Western Australia - State Reference Library Materials	7,982	3,082	1,225	1,225	1,225	1,225	1,225
Tourism - Rolling Asset Replacement Program	5,231	2,731	795	625	625	625	625
COMPLETED WORKS							
Art Gallery of Western Australia - Rooftop Shade	850	850	850	-	-	-	-
Arts and Culture Trust - Critical Equipment Replacement	1,212	1,212	1,212	-	-	-	-
His Majesty's Theatre - Restoration and Upgrade Stage Three	14,790	14,790	700	-	-	-	-
PICA Air-Conditioning Installation	1,950	1,950	1,950	-	-	-	-
WA Maritime Museum Cladding Replacement	3,240	3,240	3,240	-	-	-	-
Western Australian Museum - Other Projects	199	199	199	-	-	-	-
NEW WORKS							
Automated Fly System Control Upgrade - State Theatre Centre of Western Australia	5,641	-	-	5,641	-	-	-
Total Cost of Asset Investment Program	741,284	437,370	196,840	191,166	59,946	31,374	21,428
FUNDED BY							
Capital Appropriation			135,882	195,326	57,912	28,237	19,825
Funding included in Department of Treasury and Finance - Administered Item			20,000	-	-	-	-
Holding Account			1,860	1,860	1,860	1,860	1,860
Internal Funds and Balances			38,899	(6,020)	174	1,277	(257)
Other Grants and Subsidies			199	-	-	-	-
Total Funding			196,840	191,166	59,946	31,374	21,428

Financial Statements

The 2024-25 Actual data has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Income Statement

Expenses

1. The increase in Total Cost of Service from the 2025-26 Budget to the 2025-26 Estimated Actual is primarily due to recashflowing of various projects across the Department's portfolios from 2024-25 and grant funding brought forward from 2026-27 for the Indian Society of Western Australia, the Vietnamese Community in Australia - WA Chapter, and the Vaishnav Sangh - Shreenathdham Haveli Cultural and Community Centre.

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	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	141,385	154,656	161,004	163,424	143,771	141,749	143,870
Grants and subsidies ^(c)	291,884	416,807	449,177	372,177	232,913	218,187	165,761
Supplies and services	170,105	203,311	205,849	195,315	169,858	112,537	140,367
Accommodation	38,470	47,460	60,009	35,135	31,587	32,361	31,638
Depreciation and amortisation	18,965	18,102	19,284	23,949	23,952	23,951	23,950
Finance and interest costs	35	54	61	2,417	2,272	1,873	3,256
Other expenses	23,711	29,843	20,453	13,779	13,561	13,833	16,210
TOTAL COST OF SERVICES	684,555	870,233	915,837	806,196	617,914	544,491	525,052
Income							
Sale of goods and services	26,265	28,734	27,734	24,774	27,481	28,149	28,849
Regulatory fees and fines	-	1	1	1	1	1	1
Grants and subsidies	17,260	17,014	8,328	5,580	4,590	4,160	3,705
Other revenue	19,955	11,460	7,040	6,740	6,640	6,640	6,578
Total Income	63,480	57,209	43,103	37,095	38,712	38,950	39,133
NET COST OF SERVICES	621,075	813,024	872,734	769,101	579,202	505,541	485,919
INCOME FROM GOVERNMENT							
Service appropriations	606,895	603,558	612,738	651,777	529,955	452,120	431,837
Resources received free of charge	860	1,374	1,374	1,374	1,374	1,374	1,374
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	28,049	19,313	19,313	1,486	754	-	-
National Redress Scheme	1,415	1,444	1,444	1,517	1,570	-	-
Royalties for Regions Fund							
Regional Community Services Fund	39,294	30,834	32,205	33,945	31,713	54,230	26,750
Regional Infrastructure and Headworks Fund	182	140	115	140	140	140	140
Other appropriations	-	50,257	50,257	31,389	-	-	13,300
Other revenues	8,958	3,143	7,931	2,790	2,514	1,347	1,353
TOTAL INCOME FROM GOVERNMENT	685,653	710,063	725,377	724,418	568,020	509,211	474,754
SURPLUS/(DEFICIENCY) FOR THE PERIOD	64,578	(102,961)	(147,357)	(44,683)	(11,182)	3,670	(11,165)

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Local Government, Sport and Cultural Industries and Jobs, Tourism, Science and Innovation.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 1,077, 1,157 and 1,167 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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
2027 Rugby World Cup.....	1,000	4,000	4,000	4,000	-	-	-
Aboriginal Tourism.....	5,084	-	-	-	-	-	-
Access All Areas Kids Vouchers.....	-	1,250	1,250	1,250	-	-	-
Affordable Airfares.....	2,614	3,000	3,000	3,000	-	-	-
Artrage Fringe Festival.....	1,025	1,000	1,000	1,075	1,445	1,445	1,445
Arts Lotteries Account.....	26,253	29,327	29,600	27,528	22,499	22,938	22,914
Arts Projects and Programs.....	9,231	9,280	8,733	9,280	9,280	9,280	9,280
CaLD							
Community Capital Works Fund.....	10,625	-	3,497	-	-	-	-
Community Grants Program.....	1,628	1,250	1,250	1,250	1,250	1,250	1,250
Community Languages Program.....	985	2,376	3,876	2,407	2,440	2,440	2,440
Other Projects and Programs.....	120	-	-	-	-	-	-
Child Protection Recommendations.....	-	-	-	8,000	-	-	-
Chung Wah Association Community Centre....	-	4,750	4,750	4,500	-	-	-
CinefestOz Film Festival ^(a)	621	201	822	637	652	669	689
Club Night Lights Program.....	3,384	2,500	2,916	2,500	2,500	2,500	2,500
Community Facilities and Infrastructure							
Creative Industries.....	-	1,022	1,062	2,760	3,000	-	-
Multicultural Interests.....	500	3,029	8,794	1,250	-	-	-
Sport and Recreation.....	-	65,219	46,179	86,410	23,600	35,500	8,000
Community Sporting and Recreation Facilities Fund.....	15,759	20,209	20,859	21,000	21,000	16,592	16,592
Community Sporting and Recreation Facilities Fund - Female Changerooms Fund.....	-	500	1,000	500	500	500	500
Connecting to Country.....	435	500	500	500	500	500	500
Contemporary Music Fund.....	839	1,125	1,036	1,125	1,125	1,125	1,125
Creative Learning Program.....	1,941	1,763	1,763	1,763	1,763	1,763	1,763
Digital Games and Interactive Fund ^(a)	1,000	1,000	1,000	1,000	1,000	-	-
Event Tourism.....	4,151	5,615	16,615	3,665	-	-	-
Global Connections Through Local Events.....	2,107	900	900	900	-	-	-
KidSport.....	10,943	8,978	8,850	9,442	4,624	4,624	4,624
Kimberley Support Programs.....	787	-	-	-	-	-	-
Live Music Support Package.....	-	525	271	315	332	332	-
Major Performing Arts Companies Boost ^(a)	2,919	2,991	2,991	3,066	3,142	3,221	-
Motorsport Package.....	-	-	-	6,550	3,000	-	-
National Rugby League - Perth Bears and Grassroots Development.....	-	50,838	50,838	-	-	-	-
Other Creative Industries Grants.....	3,981	2,669	3,769	2,586	2,092	2,092	2,092
Other Sports and Recreation Grants ^(a)	8,723	9,886	11,264	1,886	1,286	1,286	1,286
Other Tourism Industry Grants and Contributions.....	1,496	800	800	800	800	800	800
Outdoor and Adventure Tourism.....	-	1,000	1,000	3,200	-	-	-
Partnership Acceptance Learning Sharing.....	434	695	956	695	695	695	695
Perth Film Studio - Targeted Screen Industry Capacity.....	-	5,000	5,000	-	-	-	-
Public Library Strategy and Materials.....	8,714	8,467	8,467	8,467	8,327	8,327	8,327
Regional Athlete Support Program.....	1,194	1,500	1,539	1,500	1,500	1,500	1,500
Regional Creative Industries Fund.....	6,778	7,316	7,316	6,758	6,410	6,393	6,375
Screen Industry Workforce Development.....	2,530	2,633	2,633	2,949	3,023	-	-
Screen Organisation Investment Program.....	3,797	3,814	3,814	3,832	3,832	3,832	3,832
Sports Infrastructure Grants ^(a)	45,374	81,785	74,300	52,175	23,640	13,125	-
Sports Lotteries Account.....	26,754	24,762	28,625	22,070	22,499	22,938	22,914
Sports Wagering Account.....	3,595	4,300	8,343	4,300	4,500	4,500	4,500
State Sporting Infrastructure Fund.....	497	3,284	4,087	2,000	2,000	2,000	2,000
Tourism Workforce Development.....	845	-	-	-	-	-	-
Western Australian Cricket Association Ground Redevelopment.....	39,660	1,200	20,453	7,251	250	-	-
Western Australian Football Commission.....	13,696	14,073	14,073	14,424	14,785	15,155	15,155
Western Australian Institute of Sport.....	9,916	6,416	6,416	6,816	7,316	7,316	7,316
Western Australian Production Attraction Incentive.....	5,949	8,559	13,559	10,349	8,347	8,347	11,347
Western Australian Regional Screen Fund.....	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Women's Sports Boost.....	-	1,500	1,411	10,446	10,059	7,302	-
TOTAL.....	291,884	416,807	449,177	372,177	232,913	218,187	165,761

(a) The presentation of these grants has changed from 2025-26 Budget.

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	150,953	26,642	36,909	10,891	1,301	956	1,054
Restricted cash	88,974	36,962	41,235	28,153	21,632	21,691	21,688
Holding Account receivables	2,244	2,105	2,580	2,825	2,825	2,825	2,825
Receivables	15,573	12,912	15,394	15,352	15,388	15,388	15,388
Other.....	14,377	17,046	17,775	17,775	17,775	17,775	15,775
Total current assets	272,121	95,667	113,893	74,996	58,921	58,635	56,730
NON-CURRENT ASSETS							
Holding Account receivables	269,533	286,498	286,049	306,662	327,520	348,378	369,970
Property, plant and equipment ^(b)	2,050,987	1,993,373	2,231,358	2,399,686	2,436,317	2,442,205	2,436,917
Receivables	5,095	5,263	6,059	6,596	1,222	1,222	1,222
Intangibles	(185)	4,925	2,410	948	-	-	-
Restricted cash	-	783	397	397	397	397	397
Other ^(b)	47,339	83,417	52,744	53,907	57,168	58,107	46,107
Total non-current assets	2,372,769	2,374,259	2,579,017	2,768,196	2,822,624	2,850,309	2,854,613
TOTAL ASSETS	2,644,890	2,469,926	2,692,910	2,843,192	2,881,545	2,908,944	2,911,343
CURRENT LIABILITIES							
Employee provisions	31,099	33,760	33,059	33,532	28,788	28,788	28,788
Payables	31,359	38,706	35,560	40,373	40,444	39,075	39,075
Borrowings and leases	209	372	396	395	393	411	364
Other.....	8,400	6,981	8,837	8,901	8,237	8,237	11,427
Total current liabilities	71,067	79,819	77,852	83,201	77,862	76,511	79,654
NON-CURRENT LIABILITIES							
Employee provisions	5,439	5,825	5,366	5,366	5,366	5,366	5,366
Borrowings and leases	683	604	691	561	458	484	302
Other.....	-	41,081	41,081	33,661	25,863	17,667	9,136
Total non-current liabilities	6,122	47,510	47,138	39,588	31,687	23,517	14,804
TOTAL LIABILITIES.....	77,189	127,329	124,990	122,789	109,549	100,028	94,458
EQUITY							
Contributed equity	1,626,743	1,686,390	1,775,284	1,972,925	2,035,584	2,068,740	2,087,796
Accumulated surplus/(deficit).....	475	(103,436)	(147,832)	(192,990)	(204,172)	(200,502)	(211,667)
Reserves.....	940,483	759,643	940,468	940,468	940,584	940,678	940,756
Total equity	2,567,701	2,342,597	2,567,920	2,720,403	2,771,996	2,808,916	2,816,885
TOTAL LIABILITIES AND EQUITY	2,644,890	2,469,926	2,692,910	2,843,192	2,881,545	2,908,944	2,911,343

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Local Government, Sport and Cultural Industries and Jobs, Tourism, Science and Innovation.

(b) Variances between the 2025-26 Budget figure and 2025-26 Estimated Actual onwards reflect a remapping of some assets from Property, plant and equipment to Other; total amounts are unaffected.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	587,737	585,141	594,308	629,059	507,237	429,402	408,385
Capital appropriation	211,219	144,329	149,840	197,155	62,746	33,822	20,114
Administered equity contribution.....	-	20,000	20,000	-	-	-	-
Holding Account drawdowns	1,860	1,860	1,860	1,860	1,860	1,860	1,860
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	28,049	19,313	19,313	1,486	754	-	-
Climate Action Fund	500	-	-	-	-	-	-
Digital Capability Fund	12,953	3,079	2,373	1,138	598	-	-
National Redress Scheme	1,415	1,444	1,444	1,517	1,570	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	38,844	30,834	32,205	33,945	31,713	54,230	26,750
Regional Infrastructure and Headworks							
Fund.....	182	140	115	140	140	140	140
Other.....	-	7,661	7,937	2,796	2,520	1,353	1,353
Administered appropriations	-	50,257	50,257	31,389	-	-	13,300
Net cash provided by Government	882,759	864,058	879,652	900,485	609,138	520,807	471,902
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(144,834)	(154,129)	(160,477)	(162,897)	(149,134)	(141,739)	(143,859)
Grants and subsidies.....	(292,847)	(370,969)	(403,543)	(377,176)	(242,913)	(228,187)	(165,761)
Supplies and services	(120,142)	(148,366)	(151,386)	(149,992)	(137,591)	(80,270)	(98,458)
Accommodation	(36,625)	(47,420)	(59,969)	(35,095)	(31,547)	(32,321)	(31,598)
GST payments	(63,609)	(22,287)	(22,287)	(22,287)	(22,287)	(22,287)	(22,287)
Finance and interest costs.....	-	(54)	(61)	(79)	(70)	(69)	(66)
Other payments.....	(73,657)	(87,639)	(77,767)	(59,955)	(46,226)	(46,497)	(50,147)
Receipts ^(b)							
Regulatory fees and fines.....	-	1	1	1	1	1	1
Grants and subsidies.....	26,481	17,062	8,376	5,628	4,633	4,203	3,712
Sale of goods and services.....	29,109	27,926	26,926	23,966	26,652	27,320	28,020
GST receipts	64,010	22,287	22,287	22,287	22,287	22,287	22,287
Other receipts	38,458	7,465	7,557	7,257	7,162	7,162	7,100
Net cash from operating activities	(573,656)	(756,123)	(810,343)	(748,342)	(569,033)	(490,397)	(451,056)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(183,213)	(172,661)	(196,840)	(191,166)	(59,946)	(31,374)	(21,428)
Other payments.....	(1,113)	(11,039)	(3,750)	(1,500)	(4,500)	(5,250)	(5,434)
Other receipts	-	840	840	2,337	3,239	6,311	6,495
Net cash from investing activities.....	(184,326)	(182,860)	(199,750)	(190,329)	(61,207)	(30,313)	(20,367)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(368)	(322)	(357)	(377)	(383)	(383)	(384)
Other payments.....	(1,202)	(538)	(538)	(537)	-	-	-
Other proceeds	-	-	-	-	5,374	-	-
Net cash from financing activities.....	(1,570)	(860)	(895)	(914)	4,991	(383)	(384)
NET INCREASE/(DECREASE) IN CASH HELD	123,207	(75,785)	(131,336)	(39,100)	(16,111)	(286)	95
Cash assets at the beginning of the reporting period	92,793	146,638	216,000	84,664	45,564	29,453	29,167
Cash assets at the end of the reporting period	216,000	70,853	84,664	45,564	29,453	29,167	29,262

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Local Government, Sport and Cultural Industries and Jobs, Tourism, Science and Innovation.

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

NET APPROPRIATION DETERMINATION (a)

	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
Grants and Subsidies							
Direct Grants and Subsidies Receipts.....	13,750	11,418	168	668	668	668	668
Provision of Services to the Commonwealth....	5,481	2,781	1,110	701	701	701	701
Sale of Goods and Services							
Other.....	574	455	455	478	490	501	501
Revenue Received for the Provision of Accommodation and Recreation Programs	4,839	5,215	5,215	5,305	5,305	5,305	5,305
GST Receipts							
GST Input Credits	51,091	15,245	15,245	15,245	15,245	15,245	15,245
GST Receipts on Sales	8,691	3,198	785	785	785	785	785
Other Receipts							
Other Receipts	3,398	1,853	1,178	1,170	1,170	1,171	1,159
Rental Income.....	453	837	837	837	837	837	837
TOTAL	88,277	41,002	24,993	25,189	25,201	25,213	25,201

(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 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							
Combat Sports Commission Appropriation ...	974	985	985	998	988	988	997
Other Administered Revenue.....	-	-	11,250	-	-	-	-
TOTAL ADMINISTERED INCOME	974	985	12,235	998	988	988	997
EXPENSES							
Other							
Combat Sports Commission Expenditure ...	974	985	985	998	988	988	997
Other Administered Expenditure	-	-	11,250	-	-	-	-
TOTAL ADMINISTERED EXPENSES	974	985	12,235	998	988	988	997

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

Account Purpose: The purpose of the Account is to hold moneys received, pursuant to section 22(2)(d) and 22(5) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of cultural activities in the State as the Minister for the Arts thinks fit.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	17,173	13,604	13,877	5,458
Receipts:				
Appropriations.....	22,957	21,181	21,181	22,070
	40,130	34,785	35,058	27,528
Payments	26,253	29,327	29,600	27,528
CLOSING BALANCE	13,877	5,458	5,458	-

COMMUNITY SPORTING AND RECREATION FACILITIES ACCOUNT

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

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	24,296	33,441	34,091	25,232
Receipts:				
Appropriations.....	25,591	12,000	12,000	12,000
	49,887	45,441	46,091	37,232
Payments	15,796	20,869	20,859	21,000
CLOSING BALANCE	34,091	24,572	25,232	16,232

SPORTS LOTTERIES ACCOUNT

Account Purpose: The purpose of the Account is to hold moneys received, pursuant to section 22(2)(c) and 22(4) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of sport in the State as the Minister for Sport and Recreation thinks fit.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	11,787	3,581	7,444	-
Receipts:				
Appropriations.....	22,973	21,181	21,181	22,070
	34,760	24,762	28,625	22,070
Payments	27,316	24,762	28,625	22,070
CLOSING BALANCE	7,444	-	-	-

SUNSET RESERVE ACCOUNT

Account Purpose: To hold funds, pursuant to section 16(3) of the *Sunset Reserve Transformation Act 2014*, for the purpose of conserving and managing the Sunset Reserve and provide for reserve and planning changes in transforming the former Sunset Hospital site into an arts, cultural and community asset.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	553	553	657	-
Receipts:				
Appropriations.....	600	235	235	235
	1,153	788	892	235
Payments	496	788	892	235
CLOSING BALANCE	657	-	-	-

Division 15 **Primary Industries and Regional Development**

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets

	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
DELIVERY OF SERVICES							
Item 57 Net amount appropriated to deliver services	319,307	290,631	342,067	316,349	276,480	272,579	267,483
Amount Authorised by Other Statutes							
- Biosecurity and Agriculture Management Act 2007	3,475	3,574	3,574	3,574	3,574	3,574	3,574
- Salaries and Allowances Act 1975	3,439	3,707	3,707	3,952	4,118	4,118	4,221
Total appropriations provided to deliver services.....	326,221	297,912	349,348	323,875	284,172	280,271	275,278
ADMINISTERED TRANSACTIONS							
Item 58 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	1,550	1,550	1,550	1,550	1,550	1,550	1,550
CAPITAL							
Item 142 Capital Appropriation.....	54,605	163,200	23,449	18,361	56,437	135,299	21,225
TOTAL APPROPRIATIONS	382,376	462,662	374,347	343,786	342,159	417,120	298,053
EXPENSES							
Total Cost of Services	640,874	750,614	833,878	727,745	541,517	489,346	467,031
Net Cost of Services (a)	494,162	607,480	694,291	606,515	432,037	380,198	367,796
CASH ASSETS (b)	230,029	118,724	126,728	86,726	89,619	94,020	105,943

(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					
Bindjareb Djilba (Peel-Harvey) Protection Plan.....	930	1,116	1,116	557	-
Water Lily Place Affordable Housing Project.....	1,759	-	-	-	-
New Initiatives					
2028 Kimberley Total Solar Eclipse	-	11,926	10,543	1,833	-
Animal Welfare Uplift	-	280	285	288	292
Broadacre Research Activities	119	474	-	-	-
Firearms Governance Uplift	175	282	327	96	-
Fisheries Support Package	12,650	16,705	2,989	2,129	1,255
Katanning Aerodrome	138	-	-	-	-
New Norcia Ground Station (Yarawindah) - Tourism Infrastructure	350	-	-	-	-
Pastoral Land Carrying Capacity Review.....	225	293	-	-	-
Pilbara Housing Supply Unit.....	438	668	224	-	-
Pilbara Hydrogen Hub - Clean Energy Training and Research Institute	-	6,463	2,242	1,895	-
South West Development Commission - Land and Building Management	-	40	82	82	82

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Steel Sustainability Australia Scheme	50	-	-	-	-
Sustainable Solutions for Sandy Soils	631	736	742	718	597
Ongoing Initiatives					
Aboriginal Pastoral Program	-	580	595	609	625
Agricultural Promotion Program	2,821	3,000	-	-	-
AgriFood Activation Fund - Food Technology Facility Project.....	-	-	425	425	425
Beach Emergency Numbering System	373	-	-	-	-
Biosecurity Incident and Emergency Responses					
National Biosecurity Response Co-Contributions	296	150	154	157	161
Polyphagous Shot-Hole Borer	(7,111)	11,863	-	-	-
Red Dwarf Honey Bee	7,998	3,394	-	-	-
Collie Office Continuation	-	635	649	663	-
Coral Bay Workers Accommodation Facility	286	294	-	-	-
Disaster Ready Fund Program Round 2	-	-	(2,790)	-	-
Dry Season Loans Program and Hardship Grants Administration	(142)	(114)	(100)	150	-
Enhancing Biosecurity Preparedness and Response Programs.....	-	4,861	5,710	6,985	7,126
Enhancing National Pest Animal and Weed Management	342	-	-	-	-
Feasibility Study Residential Colleges for Aboriginal Students in Newman....	50	-	-	-	-
Feral Cat Management	470	605	368	-	-
Fisheries Digital Transformation Project	2,613	(1,613)	-	-	-
Future Drought Fund					
Farm Business Resilience Program	750	2,164	3,592	3,632	-
Regional Drought Resilience Planning Program.....	982	4,096	3,311	3,193	-
Gwoonwardu Mia Aboriginal Heritage and Cultural Centre	-	1,567	1,567	-	-
Healthy Estuaries WA Round 2 Program.....	500	809	809	-	-
Kimberley Schools Project Extension	-	118	125	-	-
Kununurra Cotton Gin Infrastructure Support.....	46	-	-	-	-
Marine Parks Compliance Services Extension.....	486	-	-	-	-
Martu Student Hostel Program	-	1,454	1,454	1,454	1,454
National Livestock Identification System.....	263	66	-	-	-
National Plant Health Surveillance Program	154	154	164	164	-
Northern Australia Plant Capacity and Response Network.....	540	-	-	-	-
Shark Notification and Response System.....	-	-	102	102	102
South Coast Marine Park	4,000	2,000	-	-	-
TradeStart.....	93	6	9	-	-
Transforming Bunbury's Waterfront Stage 3 Phase 2	-	58	382	392	-
Other					
Depreciation Expense Reduction	(8,300)	(15,807)	(15,807)	(9,982)	(9,982)
Fiscal Strategy - Procurement Savings.....	-	(225)	(225)	(225)	(225)
Government Office Accommodation	11	9	9	9	1
Government Regional Officer Housing	197	120	(332)	(256)	1,049
Operational Expenses	41,762	10,000	-	-	-
RiskCover Fund Insurance Premiums	1,387	3,553	-	-	-
RiskCover Fund Insurance Premiums - Agricultural Produce Commission....	6	8	-	-	-
Services Provided to the Rural Business Development Corporation	-	8	-	-	-
State Fleet Updates	776	727	727	(2,101)	896

Significant Initiatives

New Initiatives

1. Regional economic benefits will be delivered through critical infrastructure planning and investment to facilitate an estimated additional 25,000 visitors to the North and East Kimberley in 2028 for a total solar eclipse, ensuring a safe and successful event.
2. A range of initiatives demonstrate the Government's commitment to strengthening fisheries community education and technology capability, and supporting the implementation of new demersal scalefish management rules to halt stock decline. Additionally, targeted mental health support is available for commercial fishing operators affected by management changes.

Ongoing Initiatives

3. The Government continues its strong commitment to Western Australia's biosecurity system through investment in preparedness and response activities. This boosts the State's capability to prepare for, and respond to, animal and plant biosecurity threats, including those of national significance, and is essential for protecting the State's natural assets, industries and communities.

4. The Government continues to support programs that strengthen education, employment and cultural outcomes in the regions, including the Aboriginal Pastoral Program in West and East Kimberley, continuation of the Martu Student Hostel Program in the Pilbara, and ongoing operation and repairs to the Gwoonwardu Mia Aboriginal Heritage and Cultural Centre in Carnarvon.
5. The agriculture and food sector continues to be a strong contributor to the State's economic and diversification agenda recognised by commitments to agricultural shows, co-investment with the Commonwealth Government in future drought planning and resilience building, and continued support for the Agrifood Activation Fund - Food Technology Facility in Nambeelup.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Regional Western Australia has the investment to grow and create jobs.	1. Regional Industry and Community Development Investment Facilitation 2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions
	Regional Western Australia has the skills and knowledge to grow and create jobs.	3. Regional Skills and Knowledge Development
	Western Australia agriculture and fishing protect their biosecurity advantages and integrity.	4. Agricultural and Fisheries Biosecurity and Integrity
Protecting and Restoring Our Environment.	Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact.	5. Agricultural and Fisheries Natural Resource Management
Delivering Quality Infrastructure and Services Across Our State.	Regional Western Australia has the technology to grow and create jobs.	6. Regional Technical and Technological Development
	Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs.	7. Regional Social Amenity Development

Service Summary

Expense	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
1. Regional Industry and Community Development Investment Facilitation	121,487	200,578	205,290	193,470	125,350	97,166	86,520
2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions	38,690	37,112	39,567	38,547	35,509	35,240	35,763
3. Regional Skills and Knowledge Development	50,329	56,754	71,468	51,396	45,297	45,448	39,668
4. Agricultural and Fisheries Biosecurity and Integrity	176,360	161,923	166,168	143,450	116,736	120,956	111,267
5. Agricultural and Fisheries Natural Resource Management	86,597	94,460	125,279	110,809	85,731	78,667	79,425
6. Regional Technical and Technological Development	108,395	106,842	120,264	108,799	78,265	68,307	72,311
7. Regional Social Amenity Development	59,016	92,945	105,842	81,274	54,629	43,562	42,077
Total Cost of Services	640,874	750,614	833,878	727,745	541,517	489,346	467,031

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Regional Western Australia has the investment to grow and create jobs:					
Ratio of the value of grants awarded from the Department for industry and community development initiatives to the value of co-contributions committed from non-government recipients	1:2.16	1:1	1:1	1:1	
Outcome: Regional Western Australia has the skills and knowledge to grow and create jobs:					
Percentage of clients satisfied with the Department's capability initiatives.....	82%	70%	70%	70%	
Outcome: Western Australia agriculture and fishing protect their biosecurity advantages and integrity:					
Percentage of exotic terrestrial weed, pest and disease threats resolved appropriately	28.6%	60%	57%	60%	1
Percentage of invasive aquatic pests and exotic diseases resolved appropriately	100%	60%	0%	60%	2
Outcome: Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact:					
Percentage change in the spatial extent of the southwest cropping region that maintains sufficient year-round ground cover for protecting and improving soil health.....	(2.8%)	0%	2.9%	0%	3
Number of soil health extension workshops held	61	60	43	60	4
Proportion of fish stocks identified as not being at risk or vulnerable through exploitation.....	89%	95%	89%	95%	
Percentage of commercial and recreational fisheries where acceptable catches (or effort levels) are achieved	89%	90%	89%	90%	
Outcome: Regional Western Australia has the technology to grow and create jobs:					
Percentage of clients satisfied with the Department's technology initiatives.....	98%	80%	85%	80%	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs:					
Percentage of clients satisfied with the Department's management of recreational fishing	88%	85%	74%	85%	5

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

Explanation of Significant Movements

(Notes)

1. Of the seven incident responses to terrestrial weed, pest and disease threats in 2025-26, four were resolved. The remaining three are subject to ongoing response activities and will continue into 2026-27.
2. The 2025-26 Estimated Actual result is 0% as no aquatic biosecurity incidents have been carried over or declared during the year.
3. The higher 2025-26 Estimated Actual relative to the 2024-25 Actual indicates that protective levels of ground cover are more extensive across the cropping region compared with the previous 10 years. This increase is due to increased stubble retention on paddocks.
4. The higher 2025-26 Budget relative to the 2025-26 Estimated Actual reflects a four-year peak in soil health workshop numbers which was set following the release of the Western Australian Soil Health Strategy 2021-2031 and increased interest in preceding years. It is anticipated that annual workshop numbers will vary moving forward.
5. The decline from the 2024-25 Actual to the 2025-26 Estimated Actual is influenced by community responses to recent statewide demersal fisheries management changes, including temporal and spatial closures introduced in January 2026. Education initiatives continue to support improved community understanding of resource management issues. The 2026-27 Budget Target remains unchanged from the 2025-26 Budget.

Services and Key Efficiency Indicators

1. Regional Industry and Community Development Investment Facilitation

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 121,487	\$'000 200,578	\$'000 205,290	\$'000 193,470	1
Less Income	11,812	2,008	2,532	3,061	2
Net Cost of Service	109,675	198,570	202,758	190,409	
Employees (Full-Time Equivalents)	271	269	279	282	
Efficiency Indicator					
Average cost per hour to deliver regional industry and community development investment facilitation	\$265.97	\$441.81	\$435.13	\$406.66	1

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2024-25 Actual to the 2025-26 Budget results from the retiming of expenditures on a range of Regional Industry and Community Development Investment Facilitation initiatives.
2. Income between each financial year is highly variable as it is based on which externally funded activities are being undertaken in this service in any one year. The higher income in the 2024-25 Actual compared to the 2025-26 Budget of \$9.8 million is mainly due to the share of profits in joint venture entities of \$6.4 million and Commonwealth Government funding for the National Water Grid, both received in 2024-25.

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 38,690	\$'000 37,112	\$'000 39,567	\$'000 38,547	
Less Income	246	1,053	1,145	656	1
Net Cost of Service	38,444	36,059	38,422	37,891	
Employees (Full-Time Equivalents)	120	124	127	127	
Efficiency Indicator					
Average cost per hour to deliver corporate and business development services to support Regional Development Commissions	\$173.22	\$177.30	\$183.90	\$179.21	

Explanation of Significant Movements

(Notes)

1. Income between each financial year varies as it is based on fixed-term Commonwealth Government funded programs, with funding received on the basis of specific milestones being met.

3. Regional Skills and Knowledge Development

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 50,329	\$'000 56,754	\$'000 71,468	\$'000 51,396	1,2,3
Less Income	8,986	4,904	5,366	6,567	4
Net Cost of Service	41,343	51,850	66,102	44,829	
Employees (Full-Time Equivalents)	139	128	135	138	
Efficiency Indicator					
Average cost per hour to deliver regional skills and knowledge development...	\$214.63	\$261.89	\$293.78	\$212.41	1,2,3

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2024-25 Actual to the 2025-26 Budget of \$6.4 million is primarily due to the retiming of expenditure into 2025-26 for initiatives including the Regional Drought Resilience Planning and Farm Business Resilience Programs and externally funded grains research, which has a flow-on impact on the average cost per hour to deliver regional skills and knowledge development.
2. The increase in Total Cost of Service from the 2025-26 Budget to the 2025-26 Estimated Actual of \$14.7 million is primarily due to spending for the Martu Student Hostel Program in Newman, increased activity in the red dwarf honey bee (RDHB) biosecurity response, the polyphagous shot-hole borer (PSHB) Transition to Management Response Plan and the retiming of expenditures from 2024-25 to 2025-26 for initiatives including the Regional Drought Resilience Planning and Farm Business Resilience Programs. The increased expenditure is primarily non-salary related resulting in a higher average cost per hour to deliver regional skills and knowledge development.
3. The decrease in Total Cost of Service from the 2025-26 Estimated Actual to the 2026-27 Budget Target of \$20.1 million is primarily due to the RDHB biosecurity response and PSHB Transition to Management Response Plan, both of which are anticipated to finish by 31 December 2026. The decreased expenditure in 2026-27 is primarily non-salary related resulting in a lower average cost per hour to deliver regional skills and knowledge development.
4. Income between each financial year is highly variable as it is based on which externally funded activities are being undertaken in this service in any one year. The higher income in the 2026-27 Budget Target is mainly due to Commonwealth Government funding for the Farm Business Resilience and Regional Drought Resilience Planning Programs.

4. Agricultural and Fisheries Biosecurity and Integrity

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	176,360	161,923	166,168	143,450	1,2
Less Income	45,347	53,996	43,641	32,423	3
Net Cost of Service	131,013	107,927	122,527	111,027	
Employees (Full-Time Equivalents)	586	561	566	557	
Efficiency Indicator					
Average cost per hour to deliver agricultural and fisheries biosecurity and integrity	\$180.32	\$170.94	\$162.70	\$142.96	1,2

Explanation of Significant Movements

(Notes)

1. Total Cost of Service decreases from the 2024-25 Actual to the 2025-26 Budget by \$14.4 million, primarily due to the closure of the Queensland fruit fly Willagee response in 2024-25, which has a flow-on impact on the average cost per hour to deliver agricultural and fisheries biosecurity and integrity.
2. The decrease in Total Cost of Service from the 2025-26 Budget and 2025-26 Estimated Actual to the 2026-27 Budget Target is primarily due to the reduction in Western Australia's Contribution to national biosecurity responses and priorities, cost-sharing arrangements for the PSHB Transition to Management Response Plan, which is anticipated to finish at the end of 2026, and updated national cost-sharing arrangements for the RDHB biosecurity response. These have a flow-on impact on the average cost per hour as a high proportion of the decrease is related to non-salary costs.
3. Income between each financial year is highly variable as much of this relates to Western Australia biosecurity incidents which are cost-shared with the Commonwealth Government and other jurisdictions.

5. Agricultural and Fisheries Natural Resource Management

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	86,597	94,460	125,279	110,809	1,2,3
Less Income	46,100	41,626	42,256	42,358	4
Net Cost of Service	40,497	52,834	83,023	68,451	
Employees (Full-Time Equivalents)	340	339	350	353	
Efficiency Indicator					
Average cost per hour to deliver agricultural and fisheries natural resource management	\$150.70	\$165.30	\$198.47	\$178.86	1,2,3

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2025-26 Budget to the 2025-26 Estimated Actual of \$30.8 million primarily relates to the Fisheries Support Package and the South Coast Marine Park (SCMP) Voluntary Fisheries Adjustment Scheme (VFAS), as well as additional costs of delivering the Department's Fisheries Digital Transformation Program Stage 1. These increases have a flow-on impact on the average cost per hour to deliver agricultural and fisheries natural resource management.
2. The increase in Total Cost of Service from the 2025-26 Budget to the 2026-27 Budget Target mainly relates to the Fisheries Support Package and the VFAS for the SCMP. These increases have a flow-on impact on the average cost per hour to deliver agricultural and fisheries natural resource management.
3. The decrease in Total Cost of Service from the 2025-26 Estimated Actual to the 2026-27 Budget Target of \$14.5 million primarily results from the timing of expenditure for the Southern Rangelands Revitalisation project, the Buccaneer Archipelago Marine Parks (BAMPs) and the VFAS for the SCMP. This expenditure is not salary related, resulting in a lower average cost per hour to deliver the service.
4. Income between each financial year is highly variable as it is based on which externally funded activities are being undertaken in this service in any one year.

6. Regional Technical and Technological Development

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	108,395	106,842	120,264	108,799	1
Less Income	30,202	24,071	24,303	21,306	2
Net Cost of Service	78,193	82,771	95,961	87,493	
Employees (Full-Time Equivalents)	377	441	431	433	3
Efficiency Indicator					
Average cost per hour to deliver regional technical and technological development	\$170.21	\$143.54	\$154.36	\$143.29	1,3

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2025-26 Budget to the 2025-26 Estimated Actual of \$13.4 million mainly arises from the retiming of expenditures into 2025-26 for some initiatives including telecommunications infrastructure projects, the Western Australia Agriculture Research Collaboration, the Regional Drought Resilience Planning Program and the Gngangara Horticulture Water Use Efficiency program. This has a flow-on impact on the average cost per hour to deliver this service.
2. Income between each financial year varies as it is based on fixed-term Commonwealth Government funded programs, with funding received on the basis of specific milestones being met.
3. The increase in FTEs, and the resulting reduction in the average cost per hour to deliver this service, from the 2024-25 Actual to the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target is largely driven by an increase in the number of hours allocated to Service 3. This stemmed from the reallocation of costs between Services 3, 4 and 6 without a corresponding reallocation of hours worked.

7. Regional Social Amenity Development

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 59,016	\$'000 92,945	\$'000 105,842	\$'000 81,274	1,2,3
Less Income	4,019	15,476	20,344	14,859	4
Net Cost of Service	54,997	77,469	85,498	66,415	
Employees (Full-Time Equivalents)	167	160	160	162	
Efficiency Indicator					
Average cost per hour to deliver regional social amenity development.....	\$209.28	\$343.53	\$366.34	\$286.98	1,2,3

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget is \$33.9 million higher than the 2024-25 Actual mainly as a result of election commitments for the Water Lily Place Affordable Housing Project and the Pringle Village Stage 2 - Seniors Independent Living facility, as well as the Walmanyjun Cable Beach Foreshore Redevelopment project. As these projects are grant related, the average cost per hour to deliver the service has increased.
2. The increase in Total Cost of Service from the 2025-26 Budget to the 2025-26 Estimated Actual of \$12.9 million mainly arises from the retiming of expenditure from 2024-25 to 2025-26 for some initiatives including the BAMPs and the Riverview Residence - Upgrade to Over 55's Estate, and additional spending for the Water Lily Place Affordable Housing Project. As most of these projects are grant related, the average cost per hour to deliver the service has increased.
3. The 2026-27 Budget Target is \$24.6 million lower than the 2025-26 Estimated Actual Total Cost of Service primarily due to the one-off nature of funding for the Walmanyjun Cable Beach Foreshore Redevelopment, Water Lily Place Affordable Housing Project and the Pringle Village Stage 2 - Seniors Independent Living facility. As these projects are grant related, the average cost per hour to deliver the service has decreased.
4. Income between each financial year is highly variable as it is based on which externally funded activities are being undertaken in this service in any one year. Recreational licence fees were allocated to Service 7 in the 2024-25 Actual, with the budget allocated to Service 5, resulting in a large variance in income between the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target.

Asset Investment Program

1. The Department's Asset Investment Program (AIP) provides for the replacement, maintenance, upgrade and expansion of assets that support the delivery of services throughout the State. These assets include, but are not limited to, buildings and infrastructure, progressive replacement of marine vessels, information systems and operational equipment.

	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							
Collie Industry Attraction and Development Fund	11,000	5,000	5,000	6,000	-	-	-
Facilities and Infrastructure							
Abrolhos Islands Rolling Program	4,605	3,405	300	300	300	300	300
Aquaculture Development Maintenance and Refurbishment	1,250	1,175	662	75	-	-	-
Buccaneer Archipelago Marine Parks Broome Tropical Aquaculture Park	2,500	2,000	1,708	500	-	-	-
Eucla and Kununurra Checkpoints	8,250	6,250	5,045	2,000	-	-	-
Firearms Storage	335	248	248	87	-	-	-
Houtman Abrolhos Islands Sustainable Development Activation Plan	7,418	3,918	3,640	3,500	-	-	-
New Metropolitan Facility	319,968	8,206	996	483	42,272	132,985	13,959
Truck Washdown Facilities	2,300	1,800	1,800	500	-	-	-
Fisheries Support Package - Camera Network	1,530	750	750	760	10	10	-
Information Systems Program							
Information System Development Rolling Program	7,854	5,654	1,250	550	550	550	550
Shark Notification and Response System Upgrade	4,769	4,230	3,230	539	-	-	-
Plant and Equipment Investment and Replacement							
Building Grains Research and Development Capacity ...	11,951	7,951	1,543	1,000	1,000	1,000	1,000
Equipment Replacement Program	69,436	54,768	6,851	3,667	3,667	3,667	3,667
Plant and Equipment - Externally Funded Projects	6,752	4,752	1,405	1,000	1,000	-	-
State Barrier Fence	28,110	25,610	2,741	500	500	500	1,000
Vessels							
Buccaneer Archipelago Marine Parks Vessels and Trailers	13,001	3,952	2,888	9,049	-	-	-
Small Boats and Trailers Rolling Program	26,348	20,104	2,258	1,561	1,561	1,561	1,561
COMPLETED WORKS							
Albany Shellfish Hatchery	3,634	3,634	54	-	-	-	-
Buccaneer Archipelago Marine Parks Field Compliance...	200	200	120	-	-	-	-
Fisheries Support Package							
Digital Reporting	38	38	38	-	-	-	-
Variable Message Boards	250	250	250	-	-	-	-
Incident Response Equipment	1,681	1,681	1,159	-	-	-	-
Katanning Research Facility	572	572	80	-	-	-	-
Katanning Roof	1,200	1,200	170	-	-	-	-
Large Vessel Replacement Program	11,482	11,482	3,987	-	-	-	-
Other Equipment	1,022	1,022	292	-	-	-	-
Primary Industries Research Centre	718	718	700	-	-	-	-
Shark Monitoring Network	1,638	1,638	199	-	-	-	-
State Biosecurity Response Centre	9,361	9,361	6,000	-	-	-	-
NEW WORKS							
Building Renewal Projects	6,400	-	-	3,900	2,500	-	-
Metropolitan Accommodation Provision	145,890	-	-	72,945	72,945	-	-
North West Aboriginal Housing Initiative	5,022	-	-	4,308	613	-	101
Statewide Fish Aggregating Device Program	200	-	-	200	-	-	-
Total Cost of Asset Investment Program	716,685	191,569	55,364	113,424	126,918	140,573	22,138
FUNDED BY							
Asset Sales			-	1,000	-	-	-
Capital Appropriation			14,409	8,930	44,220	132,995	14,259
Funding included in Department of Treasury and Finance							
- Administered Item			-	65,106	72,945	-	-
Holding Account			9,977	6,078	6,078	6,078	5,778
Internal Funds and Balances			12,272	11,616	1,562	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			5,045	511	-	-	-
Digital Capability Fund			3,143	539	-	-	-
Royalties for Regions Fund			10,478	19,644	2,113	1,500	2,101
Other Grants and Subsidies			40	-	-	-	-
Total Funding			55,364	113,424	126,918	140,573	22,138

Financial Statements

Income Statement

Expenses

1. Total Cost of Services for the 2025-26 Budget is \$109.7 million higher than the 2024-25 Actual, mainly due to the expenditure associated with the implementation of election commitments, the PSHB Transition to Management Response Plan, and the retiming of Royalties for Regions project expenditure from 2024-25 to 2025-26.
2. Total Cost of Services for the 2025-26 Estimated Actual is projected to be higher than the 2025-26 Budget and the forward estimates period. This increase is primarily driven by the retiming of recurrent expenditure from 2024-25 to 2025-26 and over the forward estimates period for Royalties for Regions funded projects, as well as new spending on Fisheries Digital Transformation Stage 1, SCMP, RDHB biosecurity response, and increased funding to meet the Department's operational expenses.

Income

3. Total income for the 2025-26 Budget and the 2025-26 Estimated Actual is higher than the 2026-27 Budget Year mainly as a result of Commonwealth Government funding for the Pest and Disease Preparedness and Response Programs, Busselton Jetty Marine Discovery Centre, the Regional Roads Australia Mobile Program and Boosting High Pathogenicity Avian Influenza Biosecurity Response Capability.
4. Total income from Government for the 2025-26 Estimated Actual is estimated to increase by \$24.5 million compared to the 2025-26 Budget mainly relating to increased funding for operational expenses (\$41.8 million) and the Fisheries Support Package (\$11 million), partially offset by depreciation revisions (\$8.3 million) and the retiming of Royalties for Regions funded projects over the forward estimates period (\$26.7 million).
5. Total income from Government for the 2026-27 Budget Year is \$34.6 million lower than the 2025-26 Estimated Actual primarily due to increased funding in 2025-26 for operational expenditure (\$41.8 million), depreciation revisions (\$15.8 million) and completion of the Disaster Recovery Funding Arrangements (\$3.8 million). This is partially offset by an uplift of funding for salaries in 2026-27 (\$10 million), the 2028 Kimberley Total Solar Eclipse (\$11.9 million), and the Clean Energy Training and Research Institute (\$6.5 million).

Statement of Financial Position

6. The reduction in current assets from the 2024-25 Actual to the 2025-26 Budget and the 2025-26 Estimated Actual is primarily due to the retiming of project expenditures to 2025-26 with this expenditure met from cash, as well as the repayment of Treasurer's Advances, with payments drawing on cash reserves.
7. The decrease in current assets from the 2025-26 Estimated Actual to the 2026-27 Budget Year is mainly due to a significant decline in restricted cash assets, largely associated with Royalties for Regions funded initiatives, where expenditure is retimed over the forward estimates period.
8. The decrease in property, plant and equipment of \$85.5 million from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to the discontinuation of the planned investment in diagnostic laboratories at the Department's new State Biosecurity Response Centre (\$83.1 million) and the Primary Industries Research Centre (\$55 million) in the Perth metropolitan area which has been reallocated to Administered pending a decision on metropolitan accommodation for the Department. This is offset by an uplift in the fair value of land and buildings of \$56.6 million in 2024-25 and minor increases in the Department's AIP.
9. The increase in intangibles from the 2024-25 Actual to the 2025-26 Budget and the 2025-26 Estimated Actual mainly relates to the retiming of \$2.9 million capital expenditure for the Shark Notification and Response system upgrade.
10. The increase in total non-current liabilities from the 2024-25 Actual to the 2025-26 Budget and the 2025-26 Estimated Actual relates to the right of use lease liability for the Department's Primary Industries Research Centre.

Statement of Cashflows

11. The reduction in cash assets from the 2024-25 Actual to the 2025-26 Budget and the 2025-26 Estimated Actual is primarily due to the retiming of recurrent and capital expenditure of projects, utilising restricted cash reserves, and the repayment of Treasurer's Advances.

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	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	285,078	270,133	303,636	290,458	279,611	266,555	273,860
Grants and subsidies ^(c)	152,444	245,429	269,872	215,623	106,070	67,848	43,895
Supplies and services	128,374	154,380	158,191	134,142	98,589	101,270	95,792
Accommodation	26,095	17,695	27,066	17,471	17,859	18,455	18,471
Depreciation and amortisation	25,550	29,465	21,845	28,719	17,436	16,340	16,346
Finance and interest costs	1,251	3,491	3,691	4,150	3,137	2,299	2,142
Other expenses	22,082	30,021	49,577	37,182	18,815	16,579	16,525
TOTAL COST OF SERVICES	640,874	750,614	833,878	727,745	541,517	489,346	467,031
Income							
Sale of goods and services	4,686	2,909	2,909	2,967	2,995	5,660	5,701
Regulatory fees and fines	47,209	56,316	56,316	56,811	57,083	57,207	57,390
Grants and subsidies	62,138	59,225	62,860	45,657	40,436	38,153	30,191
Other revenue	32,679	24,684	17,502	15,795	8,966	8,128	5,953
Total Income	146,712	143,134	139,587	121,230	109,480	109,148	99,235
NET COST OF SERVICES	494,162	607,480	694,291	606,515	432,037	380,198	367,796
INCOME FROM GOVERNMENT							
Service appropriations	326,221	297,912	349,348	323,875	284,172	280,271	275,278
Resources received free of charge	2,951	1,849	1,849	1,849	1,849	1,849	1,849
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	3,894	5,556	5,045	511	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	107,056	197,171	168,128	167,586	87,297	47,716	41,666
Regional Infrastructure and Headworks							
Fund	2,452	12,539	16,272	8,796	-	-	-
Regional and State-wide Initiatives	62,942	62,463	61,112	61,061	61,061	61,061	61,061
Other revenues	19,174	10,129	10,401	13,873	6,718	3,668	1,578
TOTAL INCOME FROM GOVERNMENT	524,690	587,619	612,155	577,551	441,097	394,565	381,432
SURPLUS/(DEFICIENCY) FOR THE PERIOD	30,528	(19,861)	(82,136)	(28,964)	9,060	14,367	13,636

(a) Full audited financial statements are published in the Department's Annual Report and the nine Regional Development Commissions.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 2,000, 2,048 and 2,052 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	\$'000	\$'000	\$'000	\$'000	\$'000
Election Commitments							
Animal Welfare - Small Grants Program							
Extension	-	1,000	1,000	1,000	-	-	-
Bindjareb Djilba (Peel-Harvey) Protection Plan.....	-	-	930	1,116	1,116	557	-
Community Facilities and Infrastructure							
Commitments	-	20,225	21,984	19,200	5,000	-	-
Fire and Emergency Services Package	-	164	164	86	-	-	-
Outdoor Adventure Package	-	2,050	2,050	3,550	1,550	50	-
RSPCA - Inspectorate Services - Funding							
Boost	-	2,907	2,907	3,059	7,297	7,660	-
Small Commitments	999	16,411	16,623	-	-	-	-
Wine Industry Export Growth Partnership	-	1,600	1,600	1,500	1,400	1,500	-
Other Grants and Subsidies							
2028 Kimberley Total Solar Eclipse	-	-	-	10,030	8,378	1,030	-
Aboriginal Economic Development Grants	3,095	4,499	2,926	1,935	1,445	1,454	1,464
Agricultural Promotion Program	5,515	-	2,821	3,000	-	-	-
Agrifood Activation Fund - Food Technology							
Facility Project	1,404	1,564	1,554	433	205	205	205
Albany Trails	-	1,700	2,700	500	-	-	-
Allanson Farm Shop Restaurant and Caravan							
Park	-	4,000	4,000	-	-	-	-
Animal Welfare - Small Grants Program	1,086	120	168	-	-	-	-
Aquaculture Development Plan	-	-	82	165	165	247	-
Assisting Staying in Place to Thrive	150	100	100	-	-	-	-
Augusta Childcare Centre	-	200	200	-	-	-	-
Beach Emergency Numbering System	-	-	373	-	-	-	-
Biosecurity Incident and Emergency Responses							
Highly Pathogen Avian Influenza	-	1,000	1,000	-	-	-	-
Polyphagous Shot-Hole Borer	-	3,750	3,800	-	-	-	-
National Biosecurity Response							
Co-Contributions	10,322	10,117	16,339	9,318	461	-	-
Bunbury Dolphin Discovery Centre	100	300	423	59	-	-	-
Bunbury Hands Oval Upgrades and							
Temporary Facilities	900	2,661	3,977	846	-	-	-
Busselton Jetty Marine Discovery Centre	65	4,500	1,000	4,500	7,108	3,500	-
Carbon Farming and Land Restoration							
Program	758	3,795	6,245	-	-	-	-
Collie Electric Arc Furnace	1,850	-	1,105	-	-	-	-
Collie Futures Fund	646	1,235	1,740	1,000	-	-	-
Collie Industry Attraction and Development							
Fund	-	-	-	6,164	-	-	-
Collie Magnesium Refinery Definitive							
Feasibility Study	567	667	100	-	-	-	-
Collie Visitor's Centre Upgrade	-	500	500	-	-	-	-
Community Resource Centres	120	1,396	620	620	620	620	620
Dampier Peninsula Activation	-	1,860	-	-	-	-	-
Dawesville Community Centre	3,237	2,428	-	-	-	-	-
Disaster Ready Fund Program Round 2	-	-	750	750	-	-	-
Disaster Recovery Programs	1,827	2,323	2,456	180	-	-	-
Enhancing National Pest Animal and Weed							
Management	320	-	139	-	-	-	-
Feral Cat Management	384	-	470	605	368	-	-
Fisheries Industry Peak Bodies	5,862	8,746	5,833	8,746	8,746	8,746	8,746
Fisheries Support Package	294	-	1,650	1,650	-	-	-
Food and Beverage Value-Add Fund	1,972	2,282	1,769	709	-	-	-
Fresh and Secure Trade Alliance	880	2,185	2,185	2,384	2,392	2,386	-
Full Circle Therapy Centre (Paediatric Allied							
Health Services)	2,379	-	388	-	-	-	-
Future Drought Fund							
Farm Business Resilience Program	4,930	100	6,279	475	971	950	-
Regional Drought Resilience Planning							
Program	-	54	513	500	500	300	-
Gnangara Horticulture Water Use Efficiency							
Grants Scheme	327	-	1,129	-	-	-	-
Greenbushes Lithium Supply Chain	-	-	-	2,800	-	-	-
Gwoonwardu Mia Aboriginal Heritage and							
Cultural Centre	1,166	1,167	1,162	1,167	1,167	-	-
Halls Creek Town Development Masterplan	-	700	1,100	-	-	-	-
Horticulture Netting Grant Scheme	31	623	623	-	-	-	-
Implementation of Sheep and Goat Electronic							
Identification	3,948	12,234	6,641	4,557	3,400	-	-
Industry Growth Partnership Processed Oats							
Industry	736	-	1,493	254	-	-	-

	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
Kalbarri Foreshore and Beaches Revitalisation							
Phase 1.....	-	4,000	4,000	4,100	-	-	-
Kalgoorlie Boulder Youth Precinct and Hub.....	-	-	500	-	-	-	-
Katanning Aerodrome	-	-	138	-	-	-	-
Katanning Early Childhood Hub	-	1,600	1,600	-	-	-	-
Kimberley Community Action Fund	284	-	396	-	-	-	-
Know Your Southern Soils and Soils - New							
Horizons.....	328	-	80	218	81	-	-
Kununurra Cotton Gin Infrastructure Support....	1,700	-	46	700	-	-	-
Marlmanu On-Country Diversionsary Program.....	8,110	3,424	3,082	3,043	3,043	761	812
Martu Student Hostel Program	1,000	977	1,504	1,454	1,454	1,454	1,454
Myalup-Wellington Project.....	1,042	10,936	5,517	13,784	11,132	-	-
National Water Grid	1,075	-	-	-	-	-	-
New Aquaculture Development Zones	200	-	178	-	-	-	-
New Norcia Ground Station (Yarawindah) -							
Tourism Infrastructure	-	-	350	-	-	-	-
Northern Native Seeds Initiative	493	810	490	946	-	198	-
Ord Expansion Project	150	1,005	334	3,000	-	-	-
Other Grants and Subsidies	31,370	7,932	7,247	4,034	10,498	15,341	20,379
Peel Regional Trails	2,314	1,919	2,604	2,072	-	-	-
Phase Out of Live Sheep Exports by Sea -							
Commonwealth Transition Assistance	-	750	750	750	-	-	-
Pilbara Aboriginal Town Based Reserves.....	128	7,043	7,130	7,371	-	-	-
Pilbara Energy Transition Aboriginal Working							
Group.....	-	-	150	50	-	-	-
Pilbara Hydrogen Hub - Clean Energy Training							
and Research Institute.....	-	-	-	6,463	2,242	1,895	-
Pilbara Safe Spaces	1,703	-	400	-	-	-	-
Puntukurnu Aboriginal Medical Service Jiji							
Program	375	750	1,162	750	750	375	-
Regional Development Commission Grants	1,463	1,731	2,511	940	585	585	585
Regional Development Leverage Fund	1,531	6,674	5,200	5,500	5,500	6,226	-
Regional Economic Development Grants	6,721	7,726	8,321	6,990	5,303	5,000	5,000
Regional Men's Health	880	880	880	880	880	880	880
Regional Recovery Partnerships	500	3,330	4,330	2,330	-	-	-
Riverview Residents - Upgrade to Over 55's							
Estate	-	300	2,000	-	-	-	-
RSPCA - Inspectorate Services	1,912	3,884	5,507	4,107	-	-	-
Shark Hazard Mitigation Services.....	4,615	190	488	600	600	-	-
Southern Forests Irrigation Scheme	1,616	1,500	5,116	488	-	-	-
Southern Ocean Surf Reef.....	4,750	-	1,000	-	-	-	-
Southern Rangeland Revitalisation Project							
Extension	526	700	604	1,352	50	-	-
Steel Sustainability Australia Scheme	-	-	50	-	-	-	-
Support for Farmers' Markets.....	-	1,000	682	729	-	-	-
Sustainable Pallets Project.....	-	4,444	-	7,444	-	-	-
Telecommunications Infrastructure.....	11,515	27,573	33,770	27,599	3,550	-	-
TradeStart.....	-	200	200	200	200	-	-
Transforming Bunbury's Waterfront.....	5	5,680	5,680	-	-	-	-
WA Open for Business.....	928	2,750	2,750	2,750	2,750	2,750	2,750
Walmanyjun Cable Beach Foreshore							
Redevelopment.....	-	9,000	9,000	-	-	-	-
Warmun People's Place Renovation Project....	2,837	50	50	-	-	-	-
WaterSmart Farms - Phase 2: Industry Growth....	380	1,000	1,000	1,000	-	-	-
Western Australia Agricultural Research							
Collaboration	1,886	-	7,403	5,910	3,952	1,967	-
Wild Dog Action Plan	869	1,195	1,256	1,000	1,000	1,000	1,000
Wine Industry Export Growth Partnership							
(Existing Program).....	504	81	105	-	-	-	-
Yalgorup National Park Ecotourism							
Development.....	1,000	-	700	-	-	-	-
Yamatji Nation Indigenous Land Use							
Agreement	1,864	1,232	-	211	211	211	-
Yerriminup Agribusiness Precinct Activation....	-	2,000	-	4,000	-	-	-
TOTAL	152,444	245,429	269,872	215,623	106,070	67,848	43,895

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	66,671	39,242	23,431	5,868	13,761	20,977	32,900
Restricted cash	163,358	79,482	103,297	80,858	75,858	73,043	73,043
Holding Account receivables	6,026	6,178	6,078	6,078	6,078	5,778	5,778
Receivables	19,250	27,572	19,250	27,333	19,250	19,250	19,250
Other	21,057	7,678	21,057	20,057	20,057	20,057	20,057
Assets held for sale	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total current assets	278,362	162,152	175,113	142,194	137,004	141,105	153,028
NON-CURRENT ASSETS							
Holding Account receivables	251,977	279,624	266,890	293,511	309,177	319,739	330,307
Property, plant and equipment ^(b)	516,418	615,528	569,600	583,587	627,601	754,621	765,112
Receivables ^(c)	8,083	6,234	8,083	-	8,083	8,083	8,083
Intangibles	2,103	5,343	6,037	6,295	6,014	5,733	5,452
Other ^(b)	58,049	90,384	56,955	56,955	56,955	56,955	56,955
Total non-current assets	836,630	997,113	907,565	940,348	1,007,830	1,145,131	1,165,909
TOTAL ASSETS	1,114,992	1,159,265	1,082,678	1,082,542	1,144,834	1,286,236	1,318,937
CURRENT LIABILITIES							
Employee provisions	70,913	65,498	70,913	70,913	70,913	70,913	70,913
Payables	15,633	35,883	14,180	13,877	13,884	14,181	14,181
Borrowings and leases	25,919	11,719	18,439	16,668	12,939	9,943	10,278
Other	60,492	49,690	60,492	60,492	60,492	60,492	60,492
Total current liabilities	172,957	162,790	164,024	161,950	158,228	155,529	155,864
NON-CURRENT LIABILITIES							
Employee provisions	6,234	4,811	6,259	6,287	6,316	6,351	6,386
Borrowings and leases	32,852	46,314	44,994	40,976	38,321	34,598	32,787
Other	2,412	1,623	1,878	1,636	1,382	826	826
Total non-current liabilities	41,498	52,748	53,131	48,899	46,019	41,775	39,999
TOTAL LIABILITIES	214,455	215,538	217,155	210,849	204,247	197,304	195,863
EQUITY							
Contributed equity	754,383	927,873	800,726	835,861	894,513	1,031,414	1,054,842
Accumulated surplus/(deficit)	(34,025)	(103,221)	(116,161)	(145,125)	(136,065)	(121,698)	(108,062)
Reserves	180,179	119,075	180,958	180,957	182,139	179,216	176,294
Total equity	900,537	943,727	865,523	871,693	940,587	1,088,932	1,123,074
TOTAL LIABILITIES AND EQUITY	1,114,992	1,159,265	1,082,678	1,082,542	1,144,834	1,286,236	1,318,937

(a) Full audited financial statements are published in the Department's Annual Report and the nine Regional Development Commissions.

(b) Variances between the 2025-26 Budget figure and 2025-26 Estimated Actual onwards reflect a remapping of some assets from Property, plant and equipment to Other; total amounts are unaffected.

(c) 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 Estimated	2026-27 Budget Year	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Actual \$'000	\$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	301,384	264,834	324,406	291,176	262,428	263,931	258,932
Capital appropriation	54,605	163,200	23,449	18,361	56,437	135,299	21,225
Holding Account drawdowns	5,930	6,026	9,977	6,078	6,078	6,078	5,778
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	3,894	5,556	5,045	511	-	-	-
Climate Action Fund	4,738	5,524	4,654	4,430	-	-	-
Digital Capability Fund	102	2,843	7,762	539	102	102	102
Royalties for Regions Fund							
Regional Community Services Fund.....	109,241	202,016	171,599	169,586	88,797	49,216	43,666
Regional Infrastructure and Headworks Fund.....	2,483	27,361	23,279	26,440	613	-	101
Regional and State-wide Initiatives.....	63,573	63,094	61,112	61,061	61,061	61,061	61,061
Other.....	15,413	20,501	20,246	12,775	6,718	3,668	1,578
Net cash provided by Government	561,363	760,955	651,529	590,957	482,234	519,355	392,443
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(275,441)	(268,099)	(301,602)	(288,421)	(279,582)	(266,520)	(273,825)
Grants and subsidies.....	(170,091)	(246,994)	(271,437)	(216,214)	(106,352)	(68,137)	(43,895)
Supplies and services	(116,509)	(145,111)	(146,008)	(122,626)	(86,744)	(96,469)	(91,130)
Accommodation	(25,620)	(17,694)	(27,065)	(17,470)	(17,859)	(18,454)	(18,471)
GST payments	(35,079)	(16,509)	(16,509)	(16,509)	(16,509)	(16,509)	(16,509)
Finance and interest costs.....	(1,282)	(3,350)	(3,550)	(4,045)	(3,038)	(2,242)	(2,114)
Other payments.....	(43,891)	(32,312)	(55,161)	(41,217)	(21,689)	(19,531)	(19,338)
Receipts ^(b)							
Regulatory fees and fines.....	47,187	56,316	56,316	56,811	57,083	57,207	57,390
Grants and subsidies.....	69,536	59,216	63,601	46,398	40,436	38,153	30,191
Sale of goods and services.....	9,037	2,909	2,909	2,967	2,995	5,660	5,701
GST receipts	35,878	16,509	16,509	16,509	16,509	16,509	16,509
Other receipts	27,032	10,245	3,063	12,076	8,711	7,873	5,698
Net cash from operating activities	(479,243)	(584,874)	(678,934)	(571,741)	(406,039)	(362,460)	(349,793)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(27,804)	(199,338)	(55,364)	(40,479)	(53,973)	(140,573)	(22,138)
Other payments.....	(3,750)	-	-	-	-	-	-
Proceeds from sale of non-current assets.....	131	255	255	1,255	255	255	255
Other receipts	-	-	593	-	-	-	-
Net cash from investing activities.....	(31,423)	(199,083)	(54,516)	(39,224)	(53,718)	(140,318)	(21,883)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(7,695)	(21,218)	(40,673)	(18,166)	(19,584)	(12,176)	(8,844)
Other payments.....	(1,849)	-	-	-	-	-	-
Proceeds from borrowings.....	-	10,000	18,278	5,000	-	-	-
Other proceeds	1,000	1,015	1,015	1,011	-	-	-
Net cash from financing activities.....	(8,544)	(10,203)	(21,380)	(12,155)	(19,584)	(12,176)	(8,844)
NET INCREASE/(DECREASE) IN CASH HELD	42,153	(33,205)	(103,301)	(32,163)	2,893	4,401	11,923
Cash assets at the beginning of the reporting period	191,076	151,929	230,029	126,728	86,726	89,619	94,020
Net cash transferred to/from other agencies	(3,200)	-	-	(7,839)	-	-	-
Cash assets at the end of the reporting period	230,029	118,724	126,728	86,726	89,619	94,020	105,943

(a) Full audited financial statements are published in the Department's Annual Report and the nine Regional Development Commissions.

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

NET APPROPRIATION DETERMINATION (a)

	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	\$'000	\$'000	\$'000	\$'000	\$'000
Regulatory Fees and Fines							
Regulatory Fees	8,477	12,890	12,890	13,253	13,525	13,650	13,833
Grants and Subsidies							
Direct Grants and Subsidies							
Disaster Relief Funding Agreement							
Western Australia Grants	4,089	3,750	3,994	152	-	-	-
Receipts							
Capital	-	-	790	750	-	-	-
Recurrent	28,949	28,442	29,461	35,524	30,668	29,723	27,828
Receipts Commonwealth - Recurrent	11,000	6,762	7,824	6,511	5,164	5,029	2,363
Regional Reform Fund							
Capital	-	179	-	-	-	-	-
Recurrent	6,475	3,424	2,022	3,161	1,724	-	-
Sale of Goods and Services							
Sale of Goods and Services	9,037	2,909	2,909	2,967	2,995	5,660	5,701
GST Receipts							
GST Input Credits	31,398	9,753	9,753	9,753	9,753	9,753	9,753
GST Receipts on Sales	4,480	6,756	6,756	6,756	6,756	6,756	6,756
Other Receipts							
Interest Received	1,568	1,487	1,487	1,487	1,468	1,468	1,468
National Partnership Payments							
Capital							
Boosting High Pathogenicity Avian							
Influenza Biosecurity Response							
Capability	1,535	510	510	-	-	-	-
Busselton Marine Discovery Centre	2,448	-	5,000	-	-	-	-
National Water Grid Fund	2,100	-	-	-	-	-	-
Recurrent							
Regional Roads Australia Mobile Program	4,000	3,600	3,600	-	400	-	-
Future Drought Fund							
Farm Business Resilience	826	-	-	1,725	1,725	1,725	-
Regional Drought Resilience Planning	325	-	491	2,298	1,900	1,847	-
Managing Established Pest Animals and							
Weeds	49	-	657	51	-	-	-
National Plant Health Surveillance Program	126	-	154	154	164	164	-
National Soil Action Plan	1,568	913	913	717	475	-	-
Northern Australia Plant Capacity and							
Response Network	632	-	540	-	-	-	-
Pest and Disease Preparedness and							
Response Programs	12,542	18,888	14,356	6,333	2,780	1,560	-
Phase Out of Live Sheep Exports by Sea							
- Commonwealth Government							
Transition Assistance	750	750	750	-	-	-	-
Strengthen Australia's Frontline							
Biosecurity Capability and Domestic							
Preparedness	4,000	-	-	-	-	-	-
Western Australian Telecommunications							
Resilience Program	2,000	-	-	-	-	-	-
Other Receipts	22,717	20,190	12,412	10,610	6,415	5,691	4,237
Proceeds - Sale of Land	-	-	286	-	-	-	-
Receipt of Rent	1,175	-	-	-	1,100	1,100	1,100
Receipts of Employee Contributions -							
Housing Leased	1,505	1,067	763	853	945	1,036	315
Service Delivery Agreement	1,602	-	900	923	937	351	156
TOTAL	165,373	122,270	119,218	103,978	88,894	85,513	73,510

(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	\$'000	\$'000	\$'000	\$'000	\$'000
INCOME							
Other							
Appropriation	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Direct Grants and Subsidies Revenue							
Disaster Relief Funding Agreement							
Western Australia	2,172	-	-	-	-	-	-
Regional Reform Fund - Recurrent	-	-	-	-	-	69	-
Interest Revenue	1,326	1,120	1,120	708	404	275	216
Other Revenue	561	-	-	-	-	-	-
Regulatory Fees	317	-	-	-	-	-	-
Revenue from Regional and State-wide							
Initiatives - Recurrent	18,371	(125,334)	(296,909)	(21,665)	45,833	45,722	31,200
TOTAL ADMINISTERED INCOME	24,297	(122,664)	(294,239)	(19,407)	47,787	47,616	32,966
EXPENSES							
Grants to Charitable and Other Public							
Bodies							
Aboriginal Community Controlled							
Organisation - Aboriginal Employees							
Housing Grant Program	-	-	179	6,239	-	-	-
East Kimberley Transitional Housing	1,026	969	169	1,038	800	-	-
Essential and Municipal Services							
Improvement in Remote Aboriginal							
Communities	3,122	2,931	-	-	-	-	-
Fitzroy Crossing Key Worker Housing	5,200	-	-	-	-	-	-
Hedland Transitional Housing Project	-	234	354	233	-	-	-
Jalbi Jiya (Your Home) Program	158	592	574	-	-	-	-
Kimberley Schools Project	-	-	557	6,727	3,184	-	-
Kimberley Schools Project Extension	-	-	-	118	125	-	-
Marlamanu On-Country Diversionary							
Program (Construction and Program							
Delivery)	6,475	3,424	2,022	3,043	1,599	-	-
North West Aboriginal Housing	-	179	-	-	-	-	-
Pilbara Hydrogen Hub	-	833	-	8,537	22,991	18,772	5,000
Pilbara Safe Spaces - Communities							
Indigenous Healing Services	1,511	1,402	110	1,435	1,472	2,275	527
Regional Reform Fund	-	-	-	-	-	69	-
Robe River Kuruma Housing Pathway							
Support Program	-	705	705	795	-	-	-
Royalties for Regions Program Global							
Provision	-	14,320	11,402	18,650	16,102	19,224	20,000
State Contribution to Natural Resource							
Management	6,904	8,300	8,909	8,300	8,290	9,276	7,750
Telecommunications Infrastructure	-	642	642	-	-	-	-
Other							
Net Assets Transferred Out - Expense	-	-	56	-	-	-	-
Royalties for Regions Program							
Underspend Provision	-	(147,879)	(313,373)	(55,602)	-	-	-
Supplies and Services	1,425	228	228	193	170	86	84
Western Australia Co-Operatives Loan							
Scheme - Interest Expense to							
Western Australian Treasury Corporation	1,034	892	892	515	234	189	132
TOTAL ADMINISTERED EXPENSES	26,855	(112,228)	(286,574)	221	54,967	49,891	33,493

Agency Special Purpose Account Details

FISHERIES ADJUSTMENT SCHEMES TRUST ACCOUNT

Account Purpose: The Fisheries Adjustment Schemes Trust Account established by the *Fisheries Adjustment Schemes Act 1987* enables the establishment, financing and administration of fisheries adjustment schemes. It provides an optional process through which commercial fishers offer to surrender authorisations (licences) and/or entitlement and in turn receive a payment from government.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	1,238	1,738	2,017	11,517
Receipts:				
Appropriations.....	500	5,500	17,000	12,500
Other	1,308	1,080	1,080	1,080
	3,046	8,318	20,097	25,097
Payments	1,029	6,080	8,580	22,080
CLOSING BALANCE	2,017	2,238	11,517	3,017

FISHERIES RESEARCH AND DEVELOPMENT ACCOUNT

Account Purpose: The Fisheries Research and Development Account established by the *Fish Resources Management Act 1994* is utilised to fund the management of commercial, fish and fish habitat protection and pearling and aquaculture activities.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	11,908	9,959	6,744	3,757
Receipts:				
Appropriations.....	24,518	54,115	40,419	41,366
Other	35,319	33,504	34,101	32,420
	71,745	97,578	81,264	77,543
Payments	65,001	78,195	77,507	72,320
CLOSING BALANCE	6,744	19,383	3,757	5,223

RECREATIONAL FISHING ACCOUNT

Account Purpose: The Recreational Fishing Account established by the *Fish Resources Management Act 1994* (the Act) holds funds which may be applied by the Minister to any of the purposes prescribed by section 239 of the Act. The funds support activity relating to recreational fishing.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	10,628	4,255	10,486	3,899
Receipts:				
Appropriations.....	25,017	21,366	26,895	35,962
Other	9,510	9,932	9,000	9,000
	45,155	35,553	46,381	48,861
Payments	34,669	33,053	42,482	43,052
CLOSING BALANCE	10,486	2,500	3,899	5,809

ROYALTIES FOR REGIONS REGIONAL REFORM FUND

Account Purpose: The account funds strategic reform initiatives in regional Western Australia designed to support Government priorities.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	5,970	-	487	-
Receipts:				
Appropriations.....	12,009	10,436	3,818	19,628
	17,979	10,436	4,305	19,628
Payments	17,492	10,436	4,305	19,628
CLOSING BALANCE	487	-	-	-

Division 16 Mines, Petroleum and Exploration

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets ^(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			
DELIVERY OF SERVICES							
Service appropriation							
Base component	49,043	75,774	78,873	76,790	78,452	80,630	82,989
Services to industry component (Mining Tenement Rentals) ^(b)	37,838	38,873	38,873	42,134	41,787	39,384	39,400
Item 59 Net amount appropriated to deliver services ^(b)	86,881	114,647	117,746	118,924	120,239	120,014	122,389
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	399	427	427	454	454	476	488
Total appropriations provided to deliver services	87,280	115,074	118,173	119,378	120,693	120,490	122,877
ADMINISTERED TRANSACTIONS							
Item 60 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	63,679	64,992	20,955	23,063	19,937	19,939	19,939
CAPITAL							
Item 143 Capital Appropriation	2,189	3,132	3,169	1,977	1,991	2,003	2,020
TOTAL APPROPRIATIONS	153,148	183,198	142,297	144,418	142,621	142,432	144,836
EXPENSES							
Total Cost of Services	179,285	192,075	196,933	195,672	205,638	210,230	203,062
Net Cost of Services ^(c)	99,460	131,657	130,904	128,693	137,013	139,917	131,051
CASH ASSETS ^(d)	359,577	381,976	383,215	394,850	390,958	394,051	409,187

(a) The 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

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

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

(d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 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
New Initiatives					
Mineral House and Perth Drill Core Library Upgrades	1,587	584	-	-	-
Resources Online System - Compliance Readiness and Platform Sustainability Project	-	920	-	-	-
Ongoing Initiatives					
Carbon Capture, Utilisation and Storage	-	2,340	2,421	-	-
Executive Corporate Services Establishment	375	778	796	816	838
Fee for Objections	443	459	474	492	508
Mining Rehabilitation Fund - Abandoned Mines Program Five Year Plan.....	-	(6,848)	939	17,761	7,807
Other					
Government Regional Officer Housing	441	275	277	284	285
RiskCover Fund Insurance Premiums	585	1,052	-	-	-
State Fleet Updates	-	224	262	259	245

Significant Initiatives

New Initiatives

1. Priority works will be undertaken at Mineral House and the Perth Drill Core Library in 2026-27.
2. The Resources Online System - Compliance Readiness and Platform Sustainability Project will focus on the development of a comprehensive business case to modernise and centralise the Department's environmental compliance reporting and management functions as the next stage of Resources Online.

Ongoing Initiatives

3. Carbon Capture, Utilisation and Storage was identified as a critical priority for Western Australia to assist in net zero targets in key Government policy areas, including the Diversify WA Framework, Western Australia's Carbon Capture, Utilisation and Storage Action Plan, and the sectoral emissions reduction strategy for Western Australia. An extension of 13 temporary positions for a further 24 months will provide resourcing to complete implementation of the regulatory framework and allow sufficient time to assess actual post-commencement workload impacts on the Department.
4. The objection process plays a critical role in the mining tenure process, allowing for due consideration of issues and concerns regarding applications for mining tenure. Additional resourcing for the Wardens Court will provide certainty for mining proponents and communities regarding the timely resolution of matters and reduces overall project timeframes for mining proponents.
5. The Mining Rehabilitation Fund, supported by contributions from Western Australian mining operators, continues to provide a sustainable and effective funding mechanism for mine site rehabilitation. The Abandoned Mines Program's Five-Year Plan has been structured to address critical risks as they arise, ensuring projects are prioritised based on community safety and environmental impact, in accordance with statutory obligations. This approach integrates current and forward procurement strategies to maintain the program's momentum and deliver outcomes that safeguard regional communities and rehabilitate high-risk legacy sites.
6. Implementation of the Public Sector Reform includes the establishment of an executive corporate services structure to ensure the effective management and governance of corporate services systems, policies and frameworks to support the Department as a standalone agency. The Public Sector Reform aims to streamline government services, strengthen the State's economy, and build infrastructure by creating a more focused department specifically for the resources sector.

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

Where practical, key performance information for the 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Promoting a sustainable and regulated resources sector.	1. Resource and Environmental Regulation

Service Summary

	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
1. Resource and Environmental Regulation...	179,285	192,075	196,933	195,672	205,638	210,230	203,062
Total Cost of Services	179,285	192,075	196,933	195,672	205,638	210,230	203,062

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Promoting a sustainable and regulated resources sector:					
Percent of Resource and Environmental Regulation customers satisfied with service provided	78%	75%	79%	75%	
Percent of Resource and Environmental Regulation compliance activities conducted as planned	122%	80%	101%	80%	1

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

Explanation of Significant Movements

(Notes)

- The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to a forecast increase in compliance activities. This is in accordance with the Department's risk-based approach to compliance, where resources are directed towards high-risk operations and activities as they are identified. The 2026-27 Budget Target is lower than the 2024-25 Actual and 2025-26 Estimated Actual, reflecting the need to balance risk-based compliance work with delivery of timely approvals and reform initiatives.

Services and Key Efficiency Indicators

1. Resource and Environmental Regulation

Regulate the resources sector and provides geoscience and resource information to reduce exploration risk and increase the attractiveness of Western Australia as a destination of choice for resource companies. This is achieved through regulating the mining industry to ensure environmental compliance, and provide or promote rehabilitation, geology and geophysics, exploration, mapping and software, mining tenure, land access and prospecting, petroleum, geothermal energy and carbon dioxide storage 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.....	179,285	192,075	196,933	195,672	1
Less Income	79,825	60,418	66,029	66,979	2
Net Cost of Service	99,460	131,657	130,904	128,693	
Employees (Full-Time Equivalents)	617	735	638	643	3
Efficiency Indicator					
Average cost of regulation per live title	\$6,877	\$7,167	\$8,257	\$8,058	4

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is mainly due to the increased program of works for the Abandoned Mines Program to address rehabilitation and safety works.
2. The decrease from the 2024-25 Actual to the 2025-26 Budget and the 2025-26 Estimated Actual is mainly due to a one-off payment in 2024-25 of registration fees for the transfer of petroleum tenure.
3. The increase from the 2024-25 Actual to the 2025-26 Budget and subsequent decrease to the 2025-26 Estimated Actual is mainly due to a more accurate reflection of the organisational structure of the Department following the implementation of the Public Sector Reform.
4. The increase from the 2024-25 Actual to the 2025-26 Budget and the 2025-26 Estimated Actual is mainly due to an increase in the Total Cost of Service as detailed in Note 1 above and a reduction in the forecast number of live titles for 2025-26 and 2026-27.

Asset Investment Program

1. The Modernisation of Resource Tenure Systems project will progress the development of a detailed business case for the modernisation of the Department's two business-critical systems that underpin Western Australia's resources sector: the Petroleum and Geothermal Register, and the Electronic Mineral Titles System. The project will consider critical system improvements to the external customer interfaces, improved security to meet the Office of Digital Government's Cyber Essential Eight requirements and upgraded technology to enable secure integrations and future scalability.
2. The Perth Drill Core Library underpins geoscientific and mineral exploration services in Western Australia. This project will invest in a program of works at the Carlisle facility following independent building condition and compliance assessments. The remediation works address safety and operational hazards and risks, ensure regulatory compliance, uphold work, health and safety obligations and promote business continuity.

	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							
Election Commitment							
Exploration Incentive Scheme	2,500	2,500	2,500	-	-	-	-
Other Completed Works							
Asset Replacement Program - 2025-26 Program	526	526	526	-	-	-	-
Fast-Tracking Mining Approvals - Digital Transformation Program	7,971	7,971	2,922	-	-	-	-
Sustainable Geoscience Investments - Core Libraries Program of Works	3,276	3,276	972	-	-	-	-
WA Array	1,100	1,100	1,100	-	-	-	-
NEW WORKS							
Asset Replacement Program							
2026-27 Program	526	-	-	526	-	-	-
2027-28 Program	526	-	-	-	526	-	-
2028-29 Program	526	-	-	-	-	526	-
2029-30 Program	526	-	-	-	-	-	526
Modernisation of Resource Tenure Systems	1,000	-	-	1,000	-	-	-
Perth Drill Core Library Upgrades	6,000	-	-	1,500	1,500	1,500	1,500
Total Cost of Asset Investment Program	24,477	15,373	8,020	3,026	2,026	2,026	2,026
FUNDED BY							
Capital Appropriation			2,741	1,500	1,500	1,500	1,500
Holding Account			526	526	526	526	526
Internal Funds and Balances			2,812	-	-	-	-
Major Treasurer's Special Purpose Account(s) Digital Capability Fund			841	1,000	-	-	-
Other			1,100	-	-	-	-
Total Funding			8,020	3,026	2,026	2,026	2,026

Financial Statements

The 2024-25 Actual data has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Income Statement

Expenses

1. The increase of \$14 million in employee benefits between the 2025-26 Estimated Actual and the 2026-27 Budget Year is mainly due to the cessation of the provision of corporate services from Local Government, Industry Regulation and Safety during the transitional period of the Public Sector Reform.
2. The increase in supplies and services from the 2024-25 Actual to the 2025-26 Estimated Actual of \$18 million is mainly due to an increase in the Abandoned Mines Program delivering priority safety works and the cessation of the provision of corporate services from Local Government, Industry Regulation and Safety during the transitional period of the Public Sector Reform.
3. Other expenses decrease by \$15 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year mainly due to the cessation of the provision of corporate services from Local Government, Industry Regulation and Safety during the transitional period of the Public Sector Reform.

Income

4. The increase in regulatory fees and fines - Mining Rehabilitation Fund (MRF) from the 2025-26 Budget to the 2025-26 Estimated Actual by \$4 million is mainly due to income forecast to be raised from the MRF Levy.
5. The decrease in regulatory fees and fines - other from the 2024-25 Actual to the 2025-26 Budget by \$14 million is mainly due to a one-off payment of registration fees for the transfer of petroleum tenure received in 2024-25.

Statement of Financial Position

6. The increase in restricted cash from the 2024-25 Actual to the 2025-26 Budget of \$23 million is due to additional income from the MRF Levy.

Statement of Cashflows

7. Net movement in cash balances reflects transfers between agencies as part of the Public Sector Reform. Movements in cashflows are explained in Notes 1 to 6 above.

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)	78,295	75,055	74,384	88,497	90,924	89,997	92,103
Grants and subsidies ^(c)	8,577	10,640	10,688	11,441	11,441	11,441	11,441
Supplies and services	57,521	74,066	75,416	74,190	83,153	88,472	79,003
Accommodation	16,846	3,108	4,695	4,158	3,574	3,574	3,574
Depreciation and amortisation	2,916	3,489	3,593	4,169	4,186	4,188	4,188
Finance and interest costs	54	-	237	210	231	227	211
Other expenses	15,076	25,717	27,920	13,007	12,129	12,331	12,542
TOTAL COST OF SERVICES	179,285	192,075	196,933	195,672	205,638	210,230	203,062
Income							
Sale of goods and services	30	1,503	1,503	1,543	1,572	1,602	1,602
Regulatory fees and fines							
Mining Rehabilitation Fund	48,095	44,000	48,199	49,404	50,639	51,905	53,203
Other	27,967	13,954	14,824	15,021	15,397	15,782	16,176
Other revenue	3,733	961	1,503	1,011	1,017	1,024	1,030
Total Income	79,825	60,418	66,029	66,979	68,625	70,313	72,011
NET COST OF SERVICES	99,460	131,657	130,904	128,693	137,013	139,917	131,051
INCOME FROM GOVERNMENT							
Service appropriations	87,280	115,074	118,173	119,378	120,693	120,490	122,877
Resources received free of charge	1,308	537	537	537	537	537	537
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	675	-	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	14	47	35	35	35	35	35
Other revenues	16,521	14,385	13,988	14,469	14,988	15,349	16,140
TOTAL INCOME FROM GOVERNMENT	105,798	130,043	132,733	134,419	136,253	136,411	139,589
SURPLUS/(DEFICIENCY) FOR THE PERIOD	6,338	(1,614)	1,829	5,726	(760)	(3,506)	8,538

(a) Full audited financial statements are published in the 2024-25 Annual Report of the Department of Energy, Mines, Industry Regulation and Safety.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 617, 638 and 643 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			
Exploration Incentive Scheme							
Co-Funded Drilling ^(a)	6,350	6,800	6,800	7,000	7,000	7,000	7,000
Co-Funded Energy Analysis	546	890	890	893	893	893	893
Co-Funded Geophysics ^(a)	1,681	2,950	2,950	3,500	3,500	3,500	3,500
WA School of Mines Scholarship	-	-	48	48	48	48	48
TOTAL	8,577	10,640	10,688	11,441	11,441	11,441	11,441

(a) Includes the 2025-26 Exploration Incentive Scheme election commitment increasing the annual grants program by \$1.5 million per annum.

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	3,960	2,329	1,122	2,024	1,235	954	673
Restricted cash	355,617	379,647	382,093	392,826	389,723	393,097	408,514
Holding Account receivables	526	577	523	520	517	514	511
Receivables	4,492	9,874	5,088	5,004	11,493	8,371	5,249
Other.....	305	3	305	305	305	305	305
Total current assets	364,900	392,430	389,131	400,679	403,273	403,241	415,252
NON-CURRENT ASSETS							
Holding Account receivables	24,879	25,034	25,141	25,277	25,462	25,645	25,829
Property, plant and equipment ^(b)	186,436	98,210	185,857	186,867	186,306	185,297	182,952
Receivables	1,953	1,325	1,953	1,953	1,953	1,953	1,953
Intangibles	4,609	2,125	3,406	2,202	998	-	206
Other ^(b)	-	23,360	2,922	2,922	2,922	2,922	2,922
Total non-current assets	217,877	150,054	219,279	219,221	217,641	215,817	213,862
TOTAL ASSETS	582,777	542,484	608,410	619,900	620,914	619,058	629,114
CURRENT LIABILITIES							
Employee provisions	13,020	13,979	13,027	12,910	12,803	12,688	12,573
Payables	1,443	1,640	2,715	2,737	2,759	2,780	2,709
Borrowings and leases	-	445	280	572	524	542	580
Other.....	5,453	1,609	4,837	4,837	4,837	4,837	4,837
Total current liabilities	19,916	17,673	20,859	21,056	20,923	20,847	20,699
NON-CURRENT LIABILITIES							
Employee provisions	2,530	2,558	2,578	2,620	2,663	2,705	2,747
Borrowings and leases	-	822	3,926	4,506	4,674	4,522	4,203
Total non-current liabilities	2,530	3,380	6,504	7,126	7,337	7,227	6,950
TOTAL LIABILITIES.....	22,446	21,053	27,363	28,182	28,260	28,074	27,649
EQUITY							
Contributed equity	409,615	435,594	474,206	479,436	481,427	483,430	485,450
Accumulated surplus/(deficit).....	(306)	(2,036)	1,523	7,249	6,489	2,983	11,521
Reserves.....	151,022	87,873	105,318	105,033	104,738	104,571	104,494
Total equity	560,331	521,431	581,047	591,718	592,654	590,984	601,465
TOTAL LIABILITIES AND EQUITY	582,777	542,484	608,410	619,900	620,914	619,058	629,114

(a) Full audited financial statements are published in the 2024-25 Annual Report of the Department of Energy, Mines, Industry Regulation and Safety.

(b) Variances between the 2025-26 Budget figure and 2025-26 Estimated Actual onwards reflect a remapping of some assets from Property, plant and equipment to Other; total amounts are unaffected.

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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	86,829	114,548	117,543	118,719	119,985	119,784	122,170
Capital appropriation	2,189	3,132	3,169	1,977	1,991	2,003	2,020
Holding Account drawdowns	525	526	526	526	526	526	526
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	675	-	-	-	-	-	-
Climate Action Fund	165	167	167	169	-	-	-
Digital Capability Fund	3,541	5,286	5,286	3,084	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	14	47	35	35	35	35	35
Other.....	15,760	14,570	14,173	14,654	15,173	15,373	16,164
Net cash provided by Government	109,698	138,276	140,899	139,164	137,710	137,721	140,915
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(75,796)	(75,089)	(74,417)	(88,571)	(95,987)	(94,731)	(96,837)
Grants and subsidies.....	(8,577)	(10,640)	(10,688)	(11,441)	(11,441)	(11,441)	(11,441)
Supplies and services	(54,041)	(58,776)	(59,079)	(75,519)	(84,884)	(78,636)	(69,167)
Accommodation	(19,049)	(3,038)	(4,625)	(4,088)	(3,504)	(3,505)	(3,505)
GST payments	(9,452)	(4,025)	(4,025)	(5,173)	(5,723)	(4,816)	(4,816)
Finance and interest costs.....	(54)	(36)	(271)	(208)	(229)	(225)	(209)
Other payments.....	(14,164)	(26,897)	(29,100)	(14,337)	(13,668)	(14,078)	(14,289)
Receipts ^(b)							
Regulatory fees and fines							
Mining Rehabilitation Fund	48,095	44,000	48,199	49,404	50,639	51,905	53,203
Other	28,534	18,118	18,988	19,012	18,236	16,818	17,212
Sale of goods and services.....	56	1,318	1,318	1,358	1,387	1,418	1,418
GST receipts	9,439	4,027	4,027	5,175	5,722	4,818	4,818
Other receipts	1,961	409	879	385	391	398	404
Net cash from operating activities	(93,048)	(110,629)	(108,794)	(124,003)	(139,061)	(132,075)	(123,209)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(6,714)	(4,408)	(8,020)	(3,026)	(2,026)	(2,026)	(2,026)
Proceeds from sale of non-current assets.....	11	-	-	-	-	-	-
Net cash from investing activities.....	(6,703)	(4,408)	(8,020)	(3,026)	(2,026)	(2,026)	(2,026)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(404)	(410)	(447)	(500)	(515)	(527)	(544)
Other payments.....	(525)	-	-	-	-	-	-
Net cash from financing activities.....	(929)	(410)	(447)	(500)	(515)	(527)	(544)
NET INCREASE/(DECREASE) IN CASH HELD	9,018	22,829	23,638	11,635	(3,892)	3,093	15,136
Cash assets at the beginning of the reporting period	350,559	359,147	359,577	383,215	394,850	390,958	394,051
Cash assets at the end of the reporting period	359,577	381,976	383,215	394,850	390,958	394,051	409,187

(a) Full audited financial statements are published in the 2024-25 Annual Report of the Department of Energy, Mines, Industry Regulation and Safety.

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

NET APPROPRIATION DETERMINATION (a)

	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
Regulatory Fees and Fines							
Proceeds from Mining Rehabilitation Levy (b) ...	48,095	-	48,199	49,404	50,639	51,905	53,203
Proceeds from Petroleum Permits and Licences	18,047	7,041	7,565	7,545	7,237	6,674	6,831
Proceeds from Prospecting, Exploration and Other Mining Licences	10,487	11,077	11,423	11,467	10,999	10,144	10,381
Sale of Goods and Services							
Sale of Goods and Services	56	1,318	1,318	1,358	1,387	1,418	1,418
GST Receipts							
GST Receipts	9,439	4,027	4,027	5,175	5,722	4,818	4,818
Other Receipts							
Commonwealth Funding Receipts	-	-	500	-	-	-	-
Other Regulation Receipts	-	89	59	65	71	78	84
Other Resource Sector Receipts	1,961	320	320	320	320	320	320
TOTAL	88,085	23,872	73,411	75,334	76,375	75,357	77,055

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

(b) The exclusion in the 2025-26 Budget reflects the treatment at that time.

DETAILS OF ADMINISTERED TRANSACTIONS

	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
INCOME							
Commonwealth Grants							
Indian Ocean Territories	388	-	-	-	-	-	-
Other							
Appropriations	63,679	64,992	20,955	23,063	19,937	19,939	19,939
Mining Tenement Rentals (MTR)	-	-	-	-	-	-	-
MTR Base Component	142,063	128,422	146,686	149,245	150,072	152,475	152,459
MTR Services to Industry Component	55,934	56,378	56,821	59,855	59,031	56,628	56,644
Other Revenue	-	204	204	204	204	204	204
TOTAL ADMINISTERED INCOME	262,064	249,996	224,666	232,367	229,244	229,246	229,246
EXPENSES							
Other							
Aboriginal Heritage Survey Assistance Program	1,108	3,817	3,817	2,324	2,396	-	-
Aboriginal Lands Trust - Remuneration for Mining on Aboriginal Lands	1,022	406	406	406	406	406	406
Lithium Industry Support Package	-	245	245	-	-	-	-
Minerals Research Institute of Western Australia (MRIWA)	6,495	6,528	6,544	10,554	10,531	10,533	10,533
Mining Tenement Refunds	127	5,183	5,183	6,676	6,604	6,604	6,604
MRIWA - Critical Minerals Advanced Processing (CMAP) Common User Facility (a)	2,400	44,600	-	-	-	-	-
Other Administered Expenses	591	-	-	-	-	-	-
Potash Financial Assistance Program	-	-	547	3,103	-	-	-
Receipts Paid into the Consolidated Account	199,296	197,962	216,669	222,262	209,307	209,307	209,307
TOTAL ADMINISTERED EXPENSES	211,039	258,741	233,411	245,325	229,244	226,850	226,850

(a) In February 2025, the State and Commonwealth Government's announced a joint \$3 million investment to progress a feasibility study into a Critical Minerals Advanced Processing common-user facility. The study is now underway. The State Government remains committed to its contribution of up to \$100 million, conditional on co-funding on a 50:50 basis with the Commonwealth Government.

Agency Special Purpose Account Details

MINING REHABILITATION FUND

Account Purpose: The Mining Rehabilitation Fund (MRF) is a pooled fund contributed to by Western Australian mining operators. Funds can be used to undertake rehabilitation activities where a tenement operator fails to meet rehabilitation obligations. Interest earnings are used to fund administration of the MRF and for rehabilitation works on abandoned mine sites.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	320,757	352,406	356,332	374,502
Receipts:				
Other	62,599	58,107	61,909	63,594
	383,356	410,513	418,241	438,096
Payments	27,024	43,739	43,739	40,388
CLOSING BALANCE	356,332	366,774	374,502	397,708

Gold Corporation

Part 4 Jobs and Economic Development

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

	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
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax	(3,002)	-	20,610	5,205	4,164	4,535	4,160
Local Government Rates Equivalent	148	66	149	151	152	154	156
Dividends ^(a)	-	-	410	43,459	4,008	7,288	7,936
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	10,348	6,078	-	6,800	-	-	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	32,958,737	31,715,565	48,709,845	55,837,876	54,534,321	50,603,988	46,811,194
Revenue from Government	10,348	6,078	-	6,800	-	-	-
Total Expenses ^(b)	32,953,411	31,707,455	48,627,065	55,827,327	54,520,440	50,588,871	46,797,328
NET PROFIT AFTER TAX	10,894	8,449	57,946	12,144	9,717	10,582	9,706
CASH ASSETS ^(c)	229,316	162,685	293,510	262,860	263,444	267,738	270,757

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

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

c) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation's Income Statement since presentation of the 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
Key Adjustment					
State Battery Safety Program	-	(6,800)	-	-	-
Other					
Trade Update	27,181	38,706	2,718	(1,205)	3,585

Significant Initiatives

Trade Update

1. As precious metals are considered a safe asset, demand for many of the Corporation's products and services tends to be inversely correlated with global economic sentiment. Demand for the Corporation's products and services has increased significantly during 2025-26, reflecting heightened geopolitical uncertainty. While elevated market conditions are expected to continue in the short term, precious metal markets have historically reverted to longer-term averages across the cycle and are expected to do so in the medium term.
2. The Corporation purchases all precious metal prior to refining and sells that metal once it has been refined and manufactured into a finished product. The \$US gold price (and the \$US/\$A exchange rate which drives the \$A value of that gold) has a significant impact on the Corporation's sales of goods and services revenue and its supplies and services expense, which can drive significant variations in revenue and cost of sales across periods. These risks are managed through the Corporation's hedging program. The Corporation manages its metal price exposures within very tight limits and, as a result, the movements in sales of goods and services revenue and supplies and services expense offset each other and have no meaningful impact on underlying profitability.

State Battery Safety Program

3. Between the late 1890s and the 1950s, the Government established 73 State batteries across mining areas to support small-scale miners and prospectors who lacked the scale of operations to justify their own ore-crushing facilities. In the late 1980s, 22 of these sites were vested in the Corporation. The State Battery Safety Program forms part of a broader program of work being undertaken by the Corporation to assess risks and remediate these battery sites, with the priority being to make the sites safe and secure.

Statement of Corporate Intent

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

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

Government Goal	Strategic Objectives	Desired Outcomes
Delivering Strong Financial and Economic Management:	Earn a commercial return on capital.	1. Maximisation of the value added to, and income derived from, precious metal coins and other products and services
Diversifying our economy and making more things in WA.	Promote Western Australia's heritage and maintain The Perth Mint's position as a premier tourist destination.	2. Preservation and promotion of The Perth Mint's heritage assets and history

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Maximisation of the value added to, and income derived from, precious metal coins and other products and services:					
Global market share of Australian gold bullion coins ^(a)	12%	12%	12%	12%	
Coins and bars:					
Total premium income (\$ million) ^(b)	86.3	104.8	140.3	140.3	
Premiums as a % of precious metal value ^(b)	3.4%	4.2%	4.2%	4.2%	
Estimated % of Australian gold doré production refined ^(c)	71%	70%	70%	70%	
Return on equity ^(d)	6.9%	8.9%	29.1%	7.2%	1
Outcome: Preservation and promotion of The Perth Mint's heritage assets and history:					
Perth Mint Exhibition gold tour tickets sold	92,000	75,000	90,000	90,000	
Visitors' satisfaction level	93.8%	99.9%	99.9%	99.9%	

a) The figures are based on Gold Fields Mineral Services data for the previous calendar year.

b) The calculation is the total premium income (amount of income received above metal cost) for all legal tender coins and bar sales, which is expressed as a percentage of the value of the precious metal value of the coins and bars. The key performance indicator includes all Australian legal tender coins and bars, as well as coins produced for other countries.

c) This calculation is based on the refinery's records and an estimate of the total Australian gold doré production.

d) The percentages show the Corporation's return on equity, based on ordinary activities before income tax. This performance measure is referred to in the *Gold Corporation Act 1987*.

Explanation of Significant Movements

(Notes)

- As noted in Significant Initiatives, the global market for minted products has been strong during 2025-26, resulting in the 2025-26 Estimated Actual being higher relative to the 2025-26 Budget for return on equity.

Asset Investment Program

Computer Software Replacement Program

- This program relates to the ongoing uplift of existing business technology infrastructure and platforms to further improve security, reduce risks, facilitate automations and associated cost savings, centralise information and improve the customer experience.

Plant and Equipment Replacement Program

- This program includes a number of initiatives, including:
 - projects at the Corporation's refinery, which are expected to create efficiencies and result in future cost savings;
 - the addition of new manufacturing assets at the Corporation's manufacturing facility to replace equipment at the end of its economic life and increase the capacity of the manufacturing operations; and
 - the replacement of equipment due to wear and tear, technology upgrades, efficiency improvements, waste reduction and safety and security enhancements as part of a rolling 10-year capital plan.

	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 Software Replacement Program	10,305	9,505	954	-	-	-	800
Plant and Equipment Replacement Program	205,849	139,221	22,967	26,011	17,767	12,001	10,849
Total Cost of Asset Investment Program.....	216,154	148,726	23,921	26,011	17,767	12,001	11,649
FUNDED BY							
Internal Funds and Balances.....			23,921	26,011	17,767	12,001	11,649
Total Funding			23,921	26,011	17,767	12,001	11,649

Financial Statements

Income Statement

- Both total revenue and total expenses are increasing by 48% in the 2025-26 Estimated Actual relative to the 2024-25 Actual and are forecast to increase by a further 15% in the 2026-27 Budget Year compared to the 2025-26 Estimated Actual. These increases largely reflect that gold prices are elevated and are expected to remain elevated in the future. With movement in revenue and expenses relatively commensurate, underlying profitability is not materially impacted by these assumptions.
- Net profit before tax in the 2025-26 Estimated Actual is significantly higher than initially forecast at the 2025-26 Budget and the 2024-25 Actual. During 2025-26, the Corporation has experienced elevated demand for its products owing to global geopolitical uncertainty, which resulted in a higher net profit before tax in the 2025-26 Estimated Actual relative to the 2025-26 Budget. Consistent with historical precedent, net profit before tax is forecast to revert to the long-term average in the 2026-27 Budget Year compared to the 2025-26 Estimated Actual.

Revenue

- The movements in sale of goods and services between the 2026-27 Budget Year, 2025-26 Estimated Actual and 2024-25 Actual are driven by changes in gold and silver price assumptions and \$US/\$A exchange rate assumptions.
- The movement in operating subsidies relates to receipts from Government towards the cost of the State Battery Safety Program.

Expenses

- The movement in supplies and services between both the 2026-27 Budget Year and 2025-26 Estimated Actual, and the 2025-26 Estimated Actual and 2024-25 Actual is driven by changes in gold and silver price assumptions and \$US/\$A exchange rate assumptions.
- The sequential increases in depreciation and amortisation throughout the periods reflects the impact of the ongoing capital expenditure program.
- The movement in finance and interest costs between the 2025-26 Estimated Actual and 2024-25 Actual is primarily a result of lower-than-expected finance costs on precious metal borrowings.
- The movements in the National Tax Equivalent Regime - current tax equivalent expense and dividends reflect movements in underlying profitability.

Statement of Financial Position

9. Due largely to the flow-through effects of the Corporation's underlying profitability (partially offset by dividend payments), modest equity growth is forecast through to 2029-30.
10. The increase in both inventories, precious metals, and borrowings and leases in the 2025-26 Estimated Actual compared to the 2024-25 Actual and 2025-26 Budget is primarily due to changes in gold price assumptions.
11. The increase in non-current assets between the 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget reflects the ongoing capital expenditure program, slightly offset by depreciation. For more information on this movement, refer to the Asset Investment Program.

Statement of Cashflows

12. The movement in sale of goods and services and supplies and services between the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual is primarily due to changes in gold and silver price assumptions and \$US/\$A exchange rate assumptions.
13. The movements in other receipts, employee benefits, finance and interest costs, and other payments between the 2025-26 Budget and 2025-26 Estimated Actual are broadly in line with the movements in the Income Statement.

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
REVENUE							
Revenue from operations							
Sale of goods and services.....	32,944,141	31,706,517	48,699,230	55,827,791	54,524,741	50,594,887	46,802,548
Other revenue	14,596	9,048	10,615	10,085	9,580	9,101	8,646
Revenue from Government							
Operating subsidies.....	10,348	6,078	-	6,800	-	-	-
TOTAL REVENUE.....	32,969,085	31,721,643	48,709,845	55,844,676	54,534,321	50,603,988	46,811,194
Expenses							
Employee benefits ^(b)	89,265	89,288	91,331	92,244	93,168	94,099	95,039
Supplies and services	32,787,102	31,530,758	48,462,688	55,660,284	54,351,463	50,418,115	46,625,110
Accommodation	4,851	4,204	4,899	4,949	4,998	5,048	5,099
Depreciation and amortisation	10,697	12,044	12,616	13,713	14,205	14,567	14,566
Finance and interest costs.....	10,817	6,274	4,541	4,636	4,591	4,506	4,452
Other expenses.....	50,679	64,887	50,990	51,501	52,015	52,536	53,062
TOTAL EXPENSES.....	32,953,411	31,707,455	48,627,065	55,827,327	54,520,440	50,588,871	46,797,328
NET PROFIT/(LOSS) BEFORE TAX	15,674	14,188	82,780	17,349	13,881	15,117	13,866
National Tax Equivalent Regime							
Current tax equivalent expense.....	(3,002)	-	20,610	5,205	4,164	4,535	4,160
Deferred tax equivalent expense.....	7,782	5,739	4,224	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	10,894	8,449	57,946	12,144	9,717	10,582	9,706
Dividends	-	-	410	43,459	4,008	7,288	7,936

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 625, 625 and 625 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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	171,016	123,090	254,657	243,154	255,113	261,732	266,251
Cash assets - Retained dividends.....	58,300	39,595	38,853	19,706	8,331	6,006	4,506
Receivables	617,532	627,248	606,084	626,267	626,671	621,771	621,771
Inventories - Precious metals	10,028,929	8,888,871	11,441,645	11,732,421	11,709,429	11,598,416	11,598,416
Other.....	25,329	27,569	25,582	25,839	26,097	26,357	26,619
Total current assets	10,901,106	9,706,373	12,366,821	12,647,387	12,625,641	12,514,282	12,517,563
NON-CURRENT ASSETS							
Property, plant and equipment.....	153,022	153,657	164,090	176,524	180,188	177,716	174,813
Intangibles	130	941	33	8	-	-	-
Other.....	4,224	12,539	-	-	-	-	-
Total non-current assets	157,376	167,137	164,123	176,532	180,188	177,716	174,813
TOTAL ASSETS	11,058,482	9,873,510	12,530,944	12,823,919	12,805,829	12,691,998	12,692,376
CURRENT LIABILITIES							
Employee provisions	9,808	9,590	9,906	10,005	10,105	10,206	10,308
Payables	180,183	168,060	200,014	223,373	223,228	223,177	221,593
Borrowings and leases	10,598,595	9,454,328	12,003,315	12,314,331	12,291,804	12,175,955	12,175,955
Other.....	11,589	-	-	-	-	-	-
Total current liabilities	10,800,175	9,631,978	12,213,235	12,547,709	12,525,137	12,409,338	12,407,856
NON-CURRENT LIABILITIES							
Employee provisions	977	632	987	997	1,007	1,017	1,027
Borrowings and leases	17,916	15,412	15,412	14,193	12,877	11,461	11,461
Other.....	12,453	15,592	16,878	7,903	7,982	8,062	8,142
Total non-current liabilities	31,346	31,636	33,277	23,093	21,866	20,540	20,630
TOTAL LIABILITIES.....	10,831,521	9,663,614	12,246,512	12,570,802	12,547,003	12,429,878	12,428,486
NET ASSETS	226,961	209,896	284,432	253,117	258,826	262,120	263,890
EQUITY							
Contributed equity	31,603	31,603	31,603	31,603	31,603	31,603	31,603
Accumulated surplus/(deficit).....	163,797	156,095	221,333	190,018	195,727	199,021	200,791
Reserves.....	31,561	22,198	31,496	31,496	31,496	31,496	31,496
TOTAL EQUITY	226,961	209,896	284,432	253,117	258,826	262,120	263,890

(a) Full audited financial statements are published in the Corporation'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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	21,920,422	16,784,859	30,353,865	34,671,110	33,863,163	31,448,164	29,117,690
Other receipts	44,447	37,685	44,221	44,027	43,861	43,725	43,616
Payments							
Employee benefits.....	(93,005)	(89,187)	(91,223)	(92,135)	(93,058)	(93,987)	(94,927)
Supplies and services	(21,719,569)	(16,631,481)	(30,150,930)	(34,523,545)	(33,724,166)	(31,306,016)	(28,975,222)
Accommodation ^(b)	(4,703)	(4,138)	(4,750)	(4,798)	(4,846)	(4,894)	(4,943)
Finance and interest costs.....	(11,149)	(6,274)	(4,541)	(4,636)	(4,591)	(4,506)	(4,452)
Other payments.....	(50,797)	(59,947)	(50,990)	(51,501)	(52,015)	(52,536)	(53,062)
Net cash from operating activities	85,646	31,517	95,652	38,522	28,348	29,950	28,700
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets	(12,997)	(28,884)	(23,921)	(26,011)	(17,767)	(12,001)	(11,649)
Net cash from investing activities.....	(12,997)	(28,884)	(23,921)	(26,011)	(17,767)	(12,001)	(11,649)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Repayment of borrowings and leases	(1,381)	(1,303)	(1,476)	(1,490)	(1,586)	(1,709)	(1,749)
Net cash from financing activities.....	(1,381)	(1,303)	(1,476)	(1,490)	(1,586)	(1,709)	(1,749)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies.....	4,270	6,078	6,078	6,800	-	-	-
Payments							
Dividends to Government	-	-	(410)	(43,459)	(4,008)	(7,288)	(7,936)
National Tax Equivalent Regime - Income							
Tax.....	2,205	-	(11,580)	(4,861)	(4,251)	(4,504)	(4,191)
Local Government Rates Equivalent.....	(33)	(66)	(149)	(151)	(152)	(154)	(156)
Net cash provided to Government	(6,442)	(6,012)	6,061	41,671	8,411	11,946	12,283
NET INCREASE/(DECREASE) IN CASH HELD	77,710	7,342	64,194	(30,650)	584	4,294	3,019
Cash assets at the beginning of the reporting period	151,606	155,343	229,316	293,510	262,860	263,444	267,738
Cash assets at the end of the reporting period	229,316	162,685	293,510	262,860	263,444	267,738	270,757

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

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

Western Australian Meat Industry Authority

Part 4 Jobs and Economic Development

Asset Investment Program

- The Authority's Asset Investment Program supports the delivery of services at the Muchea Livestock Centre. A total of \$450,000 will be invested in 2026-27 for plant and equipment to improve operational efficiency.

	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							
Saleyard							
2025-26 Program	450	450	450	-	-	-	-
Western Embankment.....	750	750	750	-	-	-	-
NEW WORKS							
Saleyard							
2026-27 Program	450	-	-	450	-	-	-
2027-28 Program	450	-	-	-	450	-	-
2028-29 Program	450	-	-	-	-	450	-
2029-30 Program	450	-	-	-	-	-	450
Total Cost of Asset Investment Program.....	3,000	1,200	1,200	450	450	450	450
FUNDED BY							
Internal Funds and Balances.....			1,200	450	450	450	450
Total Funding			1,200	450	450	450	450

Division 17 **Small Business Development Corporation**

Part 4 **Jobs and Economic Development**

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 61 Net amount appropriated to deliver services	17,447	19,136	19,136	18,143	17,843	17,921	18,252
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	329	339	339	347	356	363	374
Total appropriations provided to deliver services.....	17,776	19,475	19,475	18,490	18,199	18,284	18,626
CAPITAL							
Capital Appropriation	60	-	-	-	-	-	-
TOTAL APPROPRIATIONS	17,836	19,475	19,475	18,490	18,199	18,284	18,626
EXPENSES							
Total Cost of Services	18,143	20,980	21,002	21,816	18,831	18,480	18,824
Net Cost of Services ^(a)	17,633	20,830	20,844	21,657	18,683	18,351	18,725
CASH ASSETS ^(b)	7,462	4,564	7,018	5,601	5,589	5,554	5,534

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation's Income Statement since presentation of the 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
New Initiative					
Supporting Government's Digital Transaction Transformation.....	-	201	205	-	-
Ongoing Initiative					
Small Business Grants Program.....	-	1,417	-	-	-
Other					
RiskCover Fund Insurance Premiums	-	2	-	-	-
State Fleet Updates	2	3	1	1	3

Significant Initiatives

1. As the State's primary agency supporting small businesses in Western Australia, the Corporation plays a vital role in ensuring the needs and value of Western Australian small businesses are understood and considered by all levels of government. A robust small business sector is critical for creating jobs, diversifying the economy, and generating economic growth. In Western Australia, small businesses represent 96.6% of all businesses, comprising over 257,000 businesses.
2. In 2026-27 the Corporation will deliver key initiatives, including:
 - 2.1. following the Small Business Growth Grants program in 2025-26, a further \$1.4 million will be spent to provide additional grants to small businesses to strengthen and grow their operations;
 - 2.2. the Office of Digital Government is leading planning work to streamline digital transactions and the Corporation will spend \$406,000 to support this work, specifically advising on interactions between small businesses and government agencies; and
 - 2.3. the Climate Ready program will continue being delivered by the Corporation in partnership with Energy and Economic Diversification, providing training and grants to support business resilience. Aligned with the Government's Climate Adaptation Strategy, the program builds on the Climate Adaptation Toolkit to help small-to-medium enterprises anticipate, manage and adapt to climate change impacts.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment.	1. Information, Guidance, Referral and Business Development Services 2. Access to Justice for Small Business

Service Summary

Expense	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
1. Information, Guidance, Referral and Business Development Services	14,744	17,461	17,423	18,278	14,978	14,579	14,857
2. Access to Justice for Small Business.....	3,399	3,519	3,579	3,538	3,853	3,901	3,967
Total Cost of Services	18,143	20,980	21,002	21,816	18,831	18,480	18,824

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment:					
The extent to which the information or guidance provided was useful	97%	92%	92%	92%	
The extent to which the information or guidance provided contributed to a decision to start or buy a business.....	90%	82%	82%	82%	
Total value of capital inflow to the State from the Business Migration program (\$ million)	427	220	315	250	1
Number of jobs created through the Business Migration program	152	65	95	96	1

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

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual exceeds the 2025-26 Budget due to stronger than expected business performance (capital value and number of jobs created), driven primarily by Western Australia's strong economic conditions.

Services and Key Efficiency Indicators**1. Information, Guidance, Referral and Business Development Services**

The Corporation provides specialised information, referral, and business facilitation services for the effective development of enterprises in Western Australia.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 14,744	\$'000 17,461	\$'000 17,423	\$'000 18,278	1
Less Income	436	143	151	152	2
Net Cost of Service	14,308	17,318	17,272	18,126	
Employees (Full-Time Equivalents)	52	54	54	55	
Efficiency Indicators					
Cost per client serviced directly by the Corporation ^(a)	\$74.38	\$49.59	\$70.42	\$93.76	3
Cost per client serviced through third party delivery.....	\$197.93	\$244.45	\$279.33	\$253.50	4
Cost of policy development, advice and reform projects as a percentage of the Total Cost of Service	17.75%	16.22%	15.83%	18.22%	

(a) The 2024-25 Actual and 2025-26 Estimated Actual exceed the 2025-26 Budget due to a refinement of the key efficiency indicator counting methodology. The definition of 'client serviced' was changed, which resulted in the removal of social media engagements forming part of the indicator. This change occurred after the 2025-26 Budget was set, however is reflected in the 2024-25 Actual and 2025-26 Estimated Actual.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target exceed the 2024-25 Actual primarily because of the additional costs to deliver the Small Business Growth Grants election commitment (\$1.3 million in 2025-26) and the Climate Ready program (\$860,000 in 2025-26 and \$1.3 million in 2026-27). Additionally, the 2026-27 Budget Target includes the cost of the Small Business Grants Program (\$1.4 million in 2026-27).
2. The 2025-26 Estimated Actual and the 2026-27 Budget Target are lower than the 2024-25 Actual as interest earnings are expected to moderate.
3. The 2026-27 Budget Target is lower than the 2025-26 Budget and 2025-26 Estimated Actual, primarily due to a downward revision in forecast website traffic in 2026-27 resulting from changes in consumer behaviour and digital content access methods.
4. The 2025-26 Estimated Actual exceeds the 2025-26 Budget as a result of procurement delays in contracting third parties to deliver the Climate Ready program. Climate Ready workshops commenced in the last quarter of 2025-26.

2. Access to Justice for Small Business

The Corporation provides access to justice through the dispute resolution and investigative service.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 3,399	\$'000 3,519	\$'000 3,579	\$'000 3,538	
Less Income	74	7	7	7	1
Net Cost of Service	3,325	3,512	3,572	3,531	
Employees (Full-Time Equivalents)	14	15	15	15	
Efficiency Indicators					
Cost per client serviced directly in the provision of dispute resolution.....	\$1,508.50	\$1,866.66	\$1,472.85	\$1,427.88	2
Cost of subcontractor support services as a percentage of the Total Cost of Service.....	34.54%	40.06%	34.01%	41.09%	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and the 2026-27 Budget Target are lower than the 2024-25 Actual as interest earnings are expected to moderate.
2. The 2025-26 Estimated Actual is lower than the 2025-26 Budget in part because the 2025-26 Budget was conservative on the expected number of clients accessing the dispute resolution service when calculating the target. Additionally, there has been an increase in demand for dispute services related to issues with online platforms and an increase in payment-related matters.

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							
Information Technology Infrastructure Renewal.....	80	40	40	-	-	40	-
COMPLETED WORKS							
Information Technology Infrastructure Renewal - Data Centre Infrastructure Refresh	200	200	200	-	-	-	-
Total Cost of Asset Investment Program.....	280	240	240	-	-	40	-
FUNDED BY							
Holding Account.....			40	-	-	40	-
Internal Funds and Balances.....			200	-	-	-	-
Total Funding			240	-	-	40	-

Financial Statements

Income Statement

Expenses

1. The variations year on year within grants and subsidies expenditure reflects the finite nature of the Corporation's grant programs, details of the Corporation's grant programs by financial year are outlined in the Details of Controlled Grants and Subsidies table.
2. The decrease in supplies and services expenditure from the 2027-28 Outyear reflects the cessation of temporary initiatives in 2025-26 (\$659,000) and 2026-27 (\$854,000) relating to the Climate Ready program the Corporation is delivering in partnership with Energy and Economic Diversification.

Income

3. The 2024-25 Actual for Income - other revenue reflects higher interest earnings on cash balances held by the Corporation.
4. The increase in income from Government - other revenue in the 2025-26 Budget and 2026-27 Budget Year is due to grant revenue from Energy and Economic Diversification to deliver the Climate Ready program.
5. The budgeted deficiency for the 2026-27 Budget Year is principally the result of the Small Business Grants program (\$1.4 million) being funded from cash reserves instead of service appropriation.

Statement of Financial Position

6. The 2025-26 Estimated Actual for property, plant and equipment is higher than the 2025-26 Budget due to replacement of the Corporation's data centre infrastructure occurring during the financial year.

Statement of Cashflows

7. The reduction in cashflows from the Digital Capability Fund after the 2027-28 Outyear reflects the finite nature of funding provided from this source. The 2026-27 Budget Year amount relates to funding provided to support work with the Office of Digital Government to streamline digital transactions (\$201,000) and licensing costs associated with the Corporation's service delivery platform (\$265,000).

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)	10,228	10,700	10,700	11,396	10,715	10,774	11,041
Grants and subsidies ^(c)	879	1,074	1,074	1,200	-	-	-
Supplies and services	4,876	7,013	7,013	7,031	5,886	5,417	5,477
Accommodation	1,462	1,545	1,545	1,580	1,614	1,650	1,678
Depreciation and amortisation	75	45	66	70	70	70	70
Finance and interest costs	2	3	4	5	3	3	5
Other expenses	621	600	600	534	543	566	553
TOTAL COST OF SERVICES	18,143	20,980	21,002	21,816	18,831	18,480	18,824
Income							
Sale of goods and services	167	112	120	109	98	79	49
Other revenue	343	38	38	50	50	50	50
Total Income	510	150	158	159	148	129	99
NET COST OF SERVICES	17,633	20,830	20,844	21,657	18,683	18,351	18,725
INCOME FROM GOVERNMENT							
Service appropriations	17,776	19,475	19,475	18,490	18,199	18,284	18,626
Resources received free of charge	110	130	130	130	130	130	130
Other revenues	200	860	860	1,280	-	-	-
TOTAL INCOME FROM GOVERNMENT	18,086	20,465	20,465	19,900	18,329	18,414	18,756
SURPLUS/(DEFICIENCY) FOR THE PERIOD	453	(365)	(379)	(1,757)	(354)	63	31

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 66, 69 and 70 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			
Climate Ready Program	-	-	-	200	-	-	-
Disaster Recovery Funding Arrangements - Ex-Tropical Cyclone Ellie and Tropical Cyclone Ilsa	200	-	-	-	-	-	-
Election Commitment - Small Business Growth Program	-	1,000	1,000	-	-	-	-
Small Business Electricity Credit - Embedded Networks	679	74	74	-	-	-	-
Small Business Grants	-	-	-	1,000	-	-	-
TOTAL	879	1,074	1,074	1,200	-	-	-

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	6,900	4,032	6,711	5,294	5,282	5,247	5,227
Restricted cash	264	306	9	9	9	9	9
Holding Account receivables	40	120	-	-	40	-	-
Receivables	352	365	352	352	352	352	352
Other.....	760	668	791	822	853	853	853
Total current assets	8,316	5,491	7,863	6,477	6,536	6,461	6,441
NON-CURRENT ASSETS							
Holding Account receivables	1,385	1,466	1,586	1,787	1,948	2,149	2,350
Property, plant and equipment.....	79	78	256	202	131	152	95
Restricted cash	298	226	298	298	298	298	298
Other.....	42	112	42	42	42	42	42
Total non-current assets	1,804	1,882	2,182	2,329	2,419	2,641	2,785
TOTAL ASSETS	10,120	7,373	10,045	8,806	8,955	9,102	9,226
CURRENT LIABILITIES							
Employee provisions	2,360	2,309	2,411	2,462	2,513	2,564	2,660
Payables	19	42	19	19	19	19	19
Borrowings and leases	19	16	16	20	19	20	19
Other.....	224	169	224	224	224	224	237
Total current liabilities	2,622	2,536	2,670	2,725	2,775	2,827	2,935
NON-CURRENT LIABILITIES							
Employee provisions	380	327	380	380	380	380	380
Borrowings and leases	42	34	33	30	13	45	30
Total non-current liabilities	422	361	413	410	393	425	410
TOTAL LIABILITIES.....	3,044	2,897	3,083	3,135	3,168	3,252	3,345
EQUITY							
Contributed equity	3,446	3,710	3,711	4,177	4,647	4,647	4,647
Accumulated surplus/(deficit).....	3,630	766	3,251	1,494	1,140	1,203	1,234
Total equity	7,076	4,476	6,962	5,671	5,787	5,850	5,881
TOTAL LIABILITIES AND EQUITY	10,120	7,373	10,045	8,806	8,955	9,102	9,226

(a) Full audited financial statements are published in the Corporation'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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	17,599	19,274	19,274	18,289	17,998	18,083	18,425
Capital appropriation	60	-	-	-	-	-	-
Holding Account drawdowns	75	40	40	-	-	40	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	1,019	265	265	466	470	-	-
Other.....	182	860	860	1,280	-	-	-
Net cash provided by Government	18,935	20,439	20,439	20,035	18,468	18,123	18,425
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(9,960)	(10,649)	(10,649)	(11,295)	(10,617)	(10,676)	(10,943)
Grants and subsidies.....	(879)	(1,074)	(1,074)	(1,200)	-	-	-
Supplies and services	(4,749)	(7,043)	(7,043)	(7,010)	(5,863)	(5,423)	(5,453)
Accommodation	(1,379)	(1,448)	(1,448)	(1,448)	(1,448)	(1,448)	(1,448)
GST payments	(670)	-	-	-	-	-	-
Finance and interest costs.....	(2)	(3)	(4)	(5)	(3)	(3)	(5)
Other payments.....	(694)	(567)	(567)	(626)	(667)	(667)	(667)
Receipts							
Sale of goods and services.....	176	112	120	109	98	79	49
GST receipts	632	-	-	-	-	-	-
Other receipts	316	38	38	38	38	38	38
Net cash from operating activities	(17,209)	(20,634)	(20,627)	(21,437)	(18,462)	(18,100)	(18,429)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(40)	(240)	-	-	(40)	-
Net cash from investing activities.....	-	(40)	(240)	-	-	(40)	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(15)	(15)	(16)	(15)	(18)	(18)	(16)
Net cash from financing activities.....	(15)	(15)	(16)	(15)	(18)	(18)	(16)
NET INCREASE/(DECREASE) IN CASH HELD	1,711	(250)	(444)	(1,417)	(12)	(35)	(20)
Cash assets at the beginning of the reporting period	5,751	4,814	7,462	7,018	5,601	5,589	5,554
Cash assets at the end of the reporting period	7,462	4,564	7,018	5,601	5,589	5,554	5,534

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

Division 18 **Rural Business Development Corporation**

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets

	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 62 Net amount appropriated to deliver services	323	323	323	325	317	320	323
Total appropriations provided to deliver services.....	323	323	323	325	317	320	323
TOTAL APPROPRIATIONS	323	323	323	325	317	320	323
EXPENSES							
Total Cost of Services	766	15,926	5,806	15,957	17,513	4,135	443
Net Cost of Services ^(a)	501	386	(9,734)	398	7,060	3,947	443
CASH ASSETS ^(b)	9,550	2,688	18,121	17,951	11,494	8,237	8,378

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation's Income Statement since presentation of the 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
2026-27 Streamlined Budget Process Incentive Funding	-	8	-	-	-
Resources Received Free of Charge	55	55	55	55	-

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Improved ecologically sustainable development of agri-industry.	1. Promote Rural Industry Development and Investment Facilitation

Service Summary

Expense	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
1. Promote Rural Industry Development and Investment Facilitation.....	766	15,926	5,806	15,957	17,513	4,135	443
Total Cost of Services	766	15,926	5,806	15,957	17,513	4,135	443

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Improved ecologically sustainable development of agri-industry:					
The proportion of eligible applications that are provided with assistance.....	96%	86%	19%	25%	1
The total number of eligible applications.....	23	14	263	200	1

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

Explanation of Significant Movements

(Notes)

- The variance between the 2025-26 Estimated Actual and 2026-27 Budget Target compared to the 2025-26 Budget is largely driven by the higher-than-expected uptake of the Supply Chain Capacity Program Round 1, which has led to a lower percentage of successful applicants provided with assistance in Round 1 of the grant program.

Services and Key Efficiency Indicators

1. Promote Rural Industry Development and Investment Facilitation

This service provides financial assistance to rural businesses through loans, grants, or other financial incentives. This includes farmers who have been impacted by exceptional seasonal events. The Corporation delivers industry support through assistance schemes to maximise the viability and sustainability of agricultural industries and rural communities.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 766	\$'000 15,926	\$'000 5,806	\$'000 15,957	1
Less Income	265	15,540	15,540	15,559	2
Net Cost of Service	501	386	(9,734)	398	
Efficiency Indicator					
The administration cost per application determined	\$25,820	\$38,038	\$2,566	\$4,293	3

Explanation of Significant Movements

(Notes)

1. The decrease in the Total Cost of Service from the 2025-26 Budget to the 2025-26 Estimated Actual relates to funding from the Commonwealth Government to deliver the Processing Capacity Grant Program, targeting capital works initiatives to support the expansion of Western Australia's sheep processing capacity, with the reallocation of \$10 million from 2025-26 to 2027-28 and 2028-29 to reflect the expected timing of grant payments.
2. The income received in the 2025-26 Estimated Actual and 2026-27 Budget Target relates to the receipt of Commonwealth Government funding for the administration of the Processing Capacity Grant Program in 2025-26.
3. The significant reduction in the 2025-26 Estimated Actual compared with the 2025-26 Budget is largely driven by the higher-than-expected demand for the Supply Chain Capacity Program Round 1, which was delayed until August 2025. The Corporation received and processed 257 applications within available resourcing budgets, with expected milestone payments on successful grants expected to occur from April 2026 onwards.

Financial Statements

Income Statement

Expenses

1. Total Cost of Services in the 2025-26 Estimated Actual is lower than the 2025-26 Budget due to the retiming of \$10 million for the Commonwealth Government funded Processing Capacity Grant Program from 2025-26 to 2027-28 and 2028-29 to align with the revised program schedule.
2. Total Cost of Services increases significantly in the 2026-27 Budget Year and 2027-28 Outyear compared to the 2025-26 Estimated Actual, reflecting the planned delivery of the \$40 million Commonwealth Processing Capacity Grant Program.

Income

3. The increased grants and subsidies income from the 2025-26 Budget onwards relates to the receipt of funding from the Commonwealth Government under the Phase Out of Live Sheep Exports by Sea - Transition Assistance Agreement for the \$40 million Commonwealth Processing Capacity Grant Program.

Statement of Financial Position

4. Cash assets decline significantly in the 2025-26 Budget as a result of the \$4 million Drought Response Interest-Free Loans Scheme announced in April 2024. This Scheme supports agricultural industries and rural communities impacted by drought conditions by utilising the Corporation's cash to finance interest-free loans (for up to five years) for farmers impacted by the dry season conditions.
5. The increase in cash assets from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to the Corporation's unutilised cash originally allocated to finance the Drought Response Interest-Free Loans Scheme. The lower-than-expected uptake of the Scheme is attributed to the success of the Drought Response Grant Program, which concluded shortly before the launch of the Drought Response Interest-Free Loans Scheme and the May 2024 rainfall events.
6. The increase in restricted cash from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to the funding provided by the Commonwealth Government for the Corporation to deliver the Commonwealth Processing Capacity Grant Program. Unspent funding of \$10 million is to be paid out in the outyears aligned with the expected timing of grant payments under the program.
7. The increase in total non-current assets from the 2024-25 Actual to the 2025-26 Budget relates to financial assistance advanced under the Carbon Farming and Land Restoration Program (CF-LRP), which may be settled through the issue of Australian Carbon Credit Units (ACCUs), and the \$4 million Drought Response Interest-Free Loans Scheme.

Statement of Cashflows

8. The payment of grants and subsidies in the 2024-25 Actual, 2025-26 Estimated Actual and over the forward estimates period relates to the planned delivery of the \$40 million Commonwealth Processing Capacity Grant Program.
9. Receipt of grants and subsidies income in the 2024-25 Actual, 2025-26 Estimated Actual and over the forward estimates period relates to the receipt of funding from the Commonwealth Government for the \$40 million Commonwealth Processing Capacity Grant Program.
10. Other payments from financing activities relates to financial assistance advanced under the CF-LRP, which may be settled through the issue of ACCUs.

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							
Grants and subsidies ^(b)	291	15,000	5,410	15,559	17,076	3,695	-
Supplies and services	153	282	200	200	221	221	221
Depreciation and amortisation	68	-	-	-	-	-	-
Other expenses	254	644	196	198	216	219	222
TOTAL COST OF SERVICES	766	15,926	5,806	15,957	17,513	4,135	443
Income							
Grants and subsidies	260	15,540	15,540	15,559	10,453	188	-
Other revenue	5	-	-	-	-	-	-
Total Income	265	15,540	15,540	15,559	10,453	188	-
NET COST OF SERVICES	501	386	(9,734)	398	7,060	3,947	443
INCOME FROM GOVERNMENT							
Service appropriations	323	323	323	325	317	320	323
Resources received free of charge	55	-	55	55	55	55	55
Other revenues	355	64	251	398	314	168	206
TOTAL INCOME FROM GOVERNMENT	733	387	629	778	686	543	584
SURPLUS/(DEFICIENCY) FOR THE PERIOD	232	1	10,363	380	(6,374)	(3,404)	141

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

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	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
Commonwealth Processing Capacity Grant Program	260	15,000	5,410	15,559	17,076	3,695	-
Drought Response Interest-Free Loans Scheme Concessional Loan Discount	31	-	-	-	-	-	-
TOTAL	291	15,000	5,410	15,559	17,076	3,695	-

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	4,004	8	4,237	4,617	4,866	5,143	5,284
Restricted cash	5,546	2,680	13,884	13,334	6,628	3,094	3,094
Receivables	114	50	114	114	114	114	114
Other.....	85	-	85	85	85	85	85
Total current assets	9,749	2,738	18,320	18,150	11,693	8,436	8,577
NON-CURRENT ASSETS							
Other.....	1,628	8,450	3,420	3,970	4,053	3,906	3,906
Total non-current assets	1,628	8,450	3,420	3,970	4,053	3,906	3,906
TOTAL ASSETS	11,377	11,188	21,740	22,120	15,746	12,342	12,483
CURRENT LIABILITIES							
Payables	74	3	74	74	74	74	74
Other.....	79	61	79	79	79	79	79
Total current liabilities	153	64	153	153	153	153	153
EQUITY							
Contributed equity	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Accumulated surplus/(deficit).....	4,224	4,124	14,587	14,967	8,593	5,189	5,330
Total equity	11,224	11,124	21,587	21,967	15,593	12,189	12,330
TOTAL LIABILITIES AND EQUITY	11,377	11,188	21,740	22,120	15,746	12,342	12,483

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	323	323	323	325	317	320	323
Other.....	302	64	306	453	369	223	261
Net cash provided by Government	625	387	629	778	686	543	584
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Grants and subsidies.....	(260)	(15,000)	(5,410)	(15,559)	(17,076)	(3,695)	-
Supplies and services	(99)	(282)	(200)	(200)	(221)	(221)	(221)
GST payments	(34)	-	-	-	-	-	-
Other payments.....	(254)	(644)	(196)	(198)	(216)	(219)	(222)
Receipts							
Grants and subsidies.....	260	15,540	15,540	15,559	10,453	188	-
GST receipts	27	-	-	-	-	-	-
Net cash from operating activities	(360)	(386)	9,734	(398)	(7,060)	(3,947)	(443)
CASHFLOWS FROM INVESTING ACTIVITIES							
Other payments.....	(200)	-	-	-	-	-	-
Other receipts	-	-	-	-	-	174	-
Net cash from investing activities.....	(200)	-	-	-	-	174	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments.....	(271)	-	(1,792)	(550)	(83)	(27)	-
Net cash from financing activities.....	(271)	-	(1,792)	(550)	(83)	(27)	-
NET INCREASE/(DECREASE) IN CASH HELD	(206)	1	8,571	(170)	(6,457)	(3,257)	141
Cash assets at the beginning of the reporting period	6,556	2,687	9,550	18,121	17,951	11,494	8,237
Net cash transferred to/from other agencies	3,200	-	-	-	-	-	-
Cash assets at the end of the reporting period	9,550	2,688	18,121	17,951	11,494	8,237	8,378

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

Division 19 **Economic Regulation Authority**

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets

	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 63 Net amount appropriated to deliver services	3,021	2,671	2,671	2,998	3,124	1,864	1,869
Total appropriations provided to deliver services.....	3,021	2,671	2,671	2,998	3,124	1,864	1,869
CAPITAL							
Capital Appropriation	700	-	-	-	-	-	-
TOTAL APPROPRIATIONS	3,721	2,671	2,671	2,998	3,124	1,864	1,869
EXPENSES							
Total Cost of Services	19,575	24,979	25,099	28,831	29,741	30,204	30,891
Net Cost of Services ^(a)	4,787	6,121	6,117	6,951	7,078	5,793	5,249
CASH ASSETS ^(b)	12,159	11,497	12,186	12,543	13,017	13,377	14,455

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Authority's Income Statement since presentation of the 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
New Initiatives					
Corporate Services Restructure	-	662	666	686	744
Graduate Program	-	393	392	404	430
Ongoing Initiatives					
Alternative Electricity Services	-	185	363	374	395
Office Fit-Out	120	11	11	11	11
Wholesale Electricity Market Investigations	-	1,478	1,734	1,682	1,761

Significant Initiatives

New Initiatives

Corporate Services Restructure

1. The Authority's regulatory responsibilities have expanded in recent years, and corporate service areas such as human resources, finance and recordkeeping will be strengthened to support this work. This funding will ensure these functions are appropriately resourced for a larger agency.

Graduate Program

2. The expansion of graduate pathways within the Authority will support the development of future energy sector professionals, and the Government's broader energy transformation strategy.

Ongoing Initiatives

Alternative Electricity Services

3. A new framework for regulating alternative electricity services will commence in 2026-27. The Authority will receive central funding for the costs of implementing the framework in the first year of the scheme, with fees from industry to be collected in arrears moving forward.

Wholesale Electricity Market Investigations

4. The Authority has experienced an increase in investigative activities following commencement of the new Wholesale Electricity Market structure in October 2023. Additional specialist staff will enable the Authority to complete investigations within the timeframes that apply under the Electricity System and Market Rules.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Delivering Quality Infrastructure and Services Across Our State.	The efficient, safe and equitable provision of utility services in Western Australia.	1. Submissions to the Economic Regulation Authority Governing Body

Service Summary

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Submissions to the Economic Regulation Authority Governing Body.....	19,575	24,979	25,099	28,831	29,741	30,204	30,891
Total Cost of Services	19,575	24,979	25,099	28,831	29,741	30,204	30,891

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: The efficient, safe and equitable provision of utility services in Western Australia:					
Number of submissions made to the Authority's Governing Body	222	220	240	240	
Rating by the Authority's Governing Body as to the content, accuracy and presentation of these submissions ^(b)	3.3	3	3	3	
Number (percentage) of submissions provided by the required deadline	100%	100%	100%	100%	
Rating by the Authority's Governing Body as to their perception of the timeliness of submissions ^(b)	3.16	3	3	3	

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

(b) Performance is rated as follows by the Authority's Governing Body: 1 = well below expectations; 2 = below expectations; 3 = satisfactory; 4 = above expectations; 5 = well above expectations.

Services and Key Efficiency Indicators**1. Submissions to the Economic Regulation Authority Governing Body**

The Authority regulates monopoly aspects of the gas, electricity and rail industries, and licenses providers of gas, electricity and water services. The Authority also conducts inquiries into matters referred to it by the Government. In addition, the Authority has a range of responsibilities in the retailing of gas and surveillance of the Wholesale Electricity Market in Western Australia. The Authority's functions are designed to maintain a competitive, efficient and fair commercial environment, particularly where businesses operate as natural monopolies.

In making its decisions, the Authority strives to benefit the Western Australian community by promoting an efficient and customer-focused economy. The requirement for the Authority to prepare performance indicators is limited to its management functions under section 23 of the *Economic Regulation Authority Act 2003*. As such, the quantity, quality and cost per submission, which is prepared by the Authority's Secretariat for consideration by the Governing Body, is used to determine its performance and service efficiency.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	19,575	24,979	25,099	28,831	
Less Income	14,788	18,858	18,982	21,880	
Net Cost of Service	4,787	6,121	6,117	6,951	
Employees (Full-Time Equivalents)	89	104	120	120	
Efficiency Indicator					
Cost per submission made to the Authority's Governing Body	\$88,175	\$113,540	\$104,579	\$120,129	

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							
Office Equipment Replacement - 2025-26 and 2026-27....	32	16	16	16	-	-	-
Office Refurbishment	812	700	700	112	-	-	-
Total Cost of Asset Investment Program.....	844	716	716	128	-	-	-
FUNDED BY							
Holding Account.....			366	16	-	-	-
Internal Funds and Balances.....			350	112	-	-	-
Total Funding			716	128	-	-	-

Financial Statements

Income Statement

Expenses and Income

1. Employee benefits expense and revenue from regulatory fees are both budgeted to increase in 2026-27, reflecting the employment of additional staff to support the Authority's expanded regulatory responsibilities, and associated fees passed on to industry for this work. There will be a 12% increase in Service Appropriations from government in 2026-27 to cover the costs of administering the first year of Alternative Electricity Services regulation.

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)	14,260	18,019	18,019	20,769	21,718	22,249	22,819
Supplies and services	3,316	4,548	4,562	4,899	4,748	4,748	4,748
Accommodation	961	1,157	1,261	1,300	1,350	1,357	1,360
Depreciation and amortisation	46	135	135	291	295	295	295
Finance and interest costs.....	4	3	3	3	3	5	9
Other expenses.....	988	1,117	1,119	1,569	1,627	1,550	1,660
TOTAL COST OF SERVICES	19,575	24,979	25,099	28,831	29,741	30,204	30,891
Income							
Sale of goods and services ^(c)	4	-	-	-	-	-	-
Regulatory fees and fines.....	14,317	18,623	18,747	21,661	22,444	24,192	25,402
Other revenue.....	467	235	235	219	219	219	240
Total Income.....	14,788	18,858	18,982	21,880	22,663	24,411	25,642
NET COST OF SERVICES	4,787	6,121	6,117	6,951	7,078	5,793	5,249
INCOME FROM GOVERNMENT							
Service appropriations.....	3,021	2,671	2,671	2,998	3,124	1,864	1,869
Resources received free of charge	15	21	21	21	21	21	-
Other revenues	4,160	3,686	3,686	4,176	4,178	4,178	4,178
TOTAL INCOME FROM GOVERNMENT	7,196	6,378	6,378	7,195	7,323	6,063	6,047
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	2,409	257	261	244	245	270	798

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 89, 120 and 120 respectively.

(c) Related to a water-licensing service to Indian Ocean Authorities under an agreement with the Commonwealth Government. The service has not been provided since 2025.

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	12,128	11,466	12,155	12,512	12,986	13,346	14,424
Restricted cash	31	31	31	31	31	31	31
Holding Account receivables	366	-	-	-	-	-	-
Receivables	2,614	835	2,614	2,614	2,614	2,614	2,614
Other.....	3,264	2,686	3,264	3,264	3,264	3,264	3,264
Total current assets	18,403	15,018	18,064	18,421	18,895	19,255	20,333
NON-CURRENT ASSETS							
Holding Account receivables	33	33	33	17	17	17	17
Property, plant and equipment.....	125	773	794	821	762	680	525
Receivables	369	302	369	369	369	369	369
Intangibles	625	630	555	415	275	275	135
Other.....	3	1	3	3	3	3	3
Total non-current assets	1,155	1,739	1,754	1,625	1,426	1,344	1,049
TOTAL ASSETS	19,558	16,757	19,818	20,046	20,321	20,599	21,382
CURRENT LIABILITIES							
Employee provisions	3,762	3,128	3,774	3,774	3,774	3,774	3,774
Payables	957	707	953	953	953	953	953
Borrowings and leases	15	18	18	17	18	19	19
Other.....	39	27	39	39	39	39	39
Total current liabilities	4,773	3,880	4,784	4,783	4,784	4,785	4,785
NON-CURRENT LIABILITIES							
Employee provisions	410	438	412	412	412	412	412
Borrowings and leases	29	30	29	14	43	50	35
Total non-current liabilities	439	468	441	426	455	462	447
TOTAL LIABILITIES.....	5,212	4,348	5,225	5,209	5,239	5,247	5,232
EQUITY							
Contributed equity	1,408	1,380	1,394	1,394	1,394	1,394	1,394
Accumulated surplus/(deficit).....	12,938	11,029	13,199	13,443	13,688	13,958	14,756
Total equity	14,346	12,409	14,593	14,837	15,082	15,352	16,150
TOTAL LIABILITIES AND EQUITY	19,558	16,757	19,818	20,046	20,321	20,599	21,382

(a) Full audited financial statements are published in the Authority'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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	3,021	2,671	2,671	2,998	3,124	1,864	1,869
Capital appropriation	700	-	-	-	-	-	-
Holding Account drawdowns	-	366	366	16	-	-	-
Other.....	3,968	3,686	3,686	3,727	3,729	3,729	3,729
Net cash provided by Government	7,689	6,723	6,723	6,741	6,853	5,593	5,598
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(13,685)	(18,020)	(18,020)	(20,767)	(21,718)	(22,249)	(22,819)
Supplies and services	(3,168)	(4,613)	(4,615)	(5,010)	(4,859)	(4,859)	(4,859)
Accommodation	(1,026)	(1,053)	(1,157)	(1,194)	(1,243)	(1,249)	(1,252)
GST payments	(552)	(510)	(510)	(510)	(510)	(510)	(510)
Finance and interest costs.....	-	(3)	(4)	(3)	(3)	(5)	(5)
Other payments.....	(960)	(1,134)	(1,148)	(1,591)	(1,647)	(1,684)	(1,605)
Receipts							
Regulatory fees and fines.....	12,400	18,623	18,744	22,106	22,888	24,609	25,816
GST receipts	484	510	510	510	510	510	510
Other receipts	501	235	235	219	219	219	219
Net cash from operating activities	(6,006)	(5,965)	(5,965)	(6,240)	(6,363)	(5,218)	(4,505)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(622)	(716)	(716)	(128)	-	-	-
Net cash from investing activities.....	(622)	(716)	(716)	(128)	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(18)	(19)	(15)	(16)	(16)	(15)	(15)
Other payments.....	(67)	-	-	-	-	-	-
Net cash from financing activities.....	(85)	(19)	(15)	(16)	(16)	(15)	(15)
NET INCREASE/(DECREASE) IN CASH HELD	976	23	27	357	474	360	1,078
Cash assets at the beginning of the reporting period	11,183	11,474	12,159	12,186	12,543	13,017	13,377
Cash assets at the end of the reporting period	12,159	11,497	12,186	12,543	13,017	13,377	14,455

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

Forest Products Commission

Part 4 Jobs and Economic Development

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

	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
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax	-	1,950	1,950	2,896	2,075	3,699	4,471
Local Government Rates Equivalent	35	783	183	264	348	412	447
Dividends ^(a)	-	-	1,283	2,114	3,209	2,213	5,039
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Other Subsidies	71	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s) ^(b)	32,738	43,067	26,410	31,208	45,980	47,129	47,932
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Major Treasurer's Special Purpose Account(s) ^(c)	34,241	51,392	51,392	49,357	38,819	10,763	10,763
RATIOS							
Dividend Payout Ratio (%) ^(a)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	116,355	114,034	114,023	131,781	132,395	141,156	131,194
Revenue from Government ^(b)	32,809	43,067	26,410	31,208	45,980	47,129	47,932
Total Expenses ^(d)	176,357	150,559	133,888	153,345	164,738	170,227	158,456
NET PROFIT AFTER TAX.....	(27,193)	4,592	4,595	6,748	11,562	14,359	16,199
CASH ASSETS ^(e)	29,601	29,735	30,470	33,471	36,789	46,745	51,825

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

(b) Refers to the Ecological Thinning Program Account and the Royalties for Regions Regional Community Services Fund.

(c) Refers to both the Softwood Plantation Expansion Fund and Digital Capability Fund funding.

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

(e) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission'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
Ecological Thinning Program.....	16,660	14,767	-	-	-
Trade Revisions.....	1,283	3,387	2,247	2,557	6,110
Regional Workers Incentives Allowance Payments.....	(3)	(3)	(3)	(3)	(4)

Significant Initiatives

1. The Commission continues to deliver timber products and services across three business segments: softwood, sandalwood and native forest (primarily associated with the delivery of Biodiversity, Conservation and Attractions' Ecological Thinning Program). Key priorities consist of timber production, forest health, and adapting to the challenges of climate change. The Commission continues to supply essential timber products for the housing and construction industry in Western Australia, as well as for biomass, furniture making, artisans and firewood. Sandalwood is used for incense, perfume, cosmetics and pharmaceuticals.
2. The Commission is continuing to implement the \$350 million Softwood Plantation Investment Program, funded from the Government's Softwood Plantation Expansion Fund. Under this program, the Commission identifies and purchases suitable land and establishes softwood trees to provide sustainable timber sources to meet the industry's future needs, as well as to offset carbon dioxide emissions. This is an important climate change initiative, while maintaining timber supply to the housing and construction industries. The Softwood Plantation Expansion Fund is not expected to result in revenue streams until the trees become a suitable size for timber production, which is beyond the forward estimates period.
3. Commercial logging in the State's native forests ceased on 31 December 2023. From 1 January 2024, the Commission commenced providing ecological thinning services to Biodiversity, Conservation and Attractions, funded from the Government's Ecological Thinning Account. This native forest thinning activity is prescribed by Biodiversity, Conservation and Attractions under its 2024-2033 Forest Management Plan. Ecological thinning involves selectively harvesting trees to improve forest health and resilience to climate change. Timber obtained through ecological thinning is sold primarily as firewood or for silicon production, as well as for use in Laminated Veneer Lumber (used in housing and construction). Sales revenue is returned to the Government via the Ecological Thinning Account.
4. The quantities of wild sandalwood that can be harvested are regulated through an Order in Council. The current Order is due to expire in December 2026 and is under review by Biodiversity, Conservation and Attractions. The new sandalwood Order may result in a revision to the volume of sandalwood available to the Commission for harvest. These scenarios could impact the Commission's sandalwood business model.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Commission's Strategic Objectives and Desired Outcomes and the Government Goal it contributes to. The Key Performance Indicators measure the extent of the impact of outcomes on the achievement of the GTE's objectives.

Government Goals	Strategic Objectives	Desired Outcomes
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Perform functions in a responsible and cost-efficient manner.	1. Efficiency and effectiveness 2. Occupational safety and health 3. Customer service
	Vibrant forest industry for local jobs.	4. People and diversity
Protecting and Restoring Our Environment.	Healthy forests, sequestering carbon.	5. Environmental impact

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Efficiency and effectiveness:					
Return on assets.....	2.1%	1.6%	1.7%	2.1%	
Operating margin.....	8.2%	7.7%	7.7%	9%	
Outcome: Occupational safety and health:					
Lost time injury and disease frequency rate (LTIDFR)	13.46%	6.58%	10.35%	4.90%	1
Lost time injury and disease severity rate.....	50%	nil	nil	nil	2
Outcome: Customer service:					
Complaint resolution rate	100%	100%	100%	100%	
Outcome: People and diversity:					
Aggregated diversity score.....	77.5%	85%	80%	80%	
Voluntary turnover rate.....	13%	12%	12%	12%	
Outcome: Environmental impact:					
Net greenhouse gas emissions ^(a)	n.a.	n.a.	n.a.	n.a.	

(a) The Commission was provided approval for this outcome and the related key performance indicator to be temporarily discontinued.

Explanation of Significant Movements

(Notes)

- Two lost time injuries have been recorded in 2025-26 compared to four in 2024-25. This accounts for the reduction in the LTIDFR indicator between the 2024-25 Actual and the 2025-26 Estimated Actual.
- The 2025-26 Estimated Actual is nil, reflecting that no lost time injuries meeting the severity definition (the loss of 60 or more actual or estimated days from work). The Commission continues to invest in processes that promote and advance safety management systems for the Commission's employees and contractors.

Asset Investment Program

1. The Commission's Asset Investment Program totals \$82.4 million over the forward estimates period and provides investment in projects that support regional development and the economic growth of the State.
 - 1.1. The Commission is forecast to spend \$80.8 million over the forward estimates period on the acquisition of land to support the expansion of its Softwood Plantation Estate. The cost of this investment will be met from the \$350 million Softwood Plantations Expansion Fund.
 - 1.2. The Commission will invest \$1.6 million over the forward estimates period to fund the replacement of nursery equipment and support the delivery of ICT services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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							
Computers, Plant and Equipment.....	3,910	2,343	1,314	767	400	200	200
Softwood Plantation Investment Program.....	238,940	158,183	42,705	42,874	31,030	3,426	3,427
Total Cost of Asset Investment Program.....	242,850	160,526	44,019	43,641	31,430	3,626	3,627
FUNDED BY							
Internal Funds and Balances.....			325	767	400	200	200
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			989	-	-	-	-
Softwood Plantation Expansion Fund			42,705	42,874	31,030	3,426	3,427
Total Funding			44,019	43,641	31,430	3,626	3,627

Financial Statements

Income Statement

Revenue

1. The increase of \$17.6 million in sale of goods and services between the 2025-26 Estimated Actual and the 2026-27 Budget is driven by sustained high sales prices and volumes of pine plantation timber products and is anticipated to continue over the forward estimates period. The Commission has developed and will continue to develop new markets for the sale of wood fibre.
2. The reduction of \$16.7 million in total revenue from the 2025-26 Budget to the 2025-26 Estimated Actual is largely the result of lower than forecast revenue from Government in relation to the ecological thinning to reflect actual program delivery. Thinning activities to improve native forest health outcomes will continue to be undertaken by the Commission on behalf, and under the instruction of Biodiversity, Conservation and Attractions.

Expenses

3. The decrease of \$16.7 million in supplies and services from the 2025-26 Budget to the 2025-26 Estimated Actual is driven by a forecast reduction in production costs related to ecological thinning activities.
4. Over the forward estimate period, the increase in supplies and services is driven by a forecast increase in production costs that support the budgeted increase in sales of timber products.
5. The Commission paid \$1.3 million in dividends to the Government in 2025-26. Over the forward estimates period, the Commission anticipates a total of \$12.6 million in dividends to be paid to Government.
6. The reduction in other expenses of \$36.9 million from the 2024-25 Actual to the 2025-26 Budget is primarily due to a revaluation of the Commission's softwood plantation standing timber in 2024-25. An independent valuation decrement resulted from an increased discount rate and recognition of drought impacted plantations that was partially offset by positive changes to market values.
7. In 2024-25, the Commission recognised a tax benefit, primarily driven by the revaluation of the Commission's softwood plantation. Over the forward estimates period, the Commission has forecast a tax expense.

Statement of Financial Position

8. The \$5.8 million decrease in property, plant and equipment from the 2025-26 Budget to the 2025-26 Estimated Actual is largely due to lower-than-expected land acquisitions as part of the Softwood Plantation Investment Program. The increase over the forward estimates period is largely driven by expected additional land purchases under the Softwood Plantation Investment Program.
9. The \$39.7 million decrease in biological asset from the 2025-26 Budget to the 2025-26 Estimated Actual is largely driven by the revaluation of the Commission's softwood plantation standing timber. An independent valuation decrement resulted from an increased discount rate and recognition of drought impacted plantations, partially offset by positive changes to market values.
10. The \$6 million decrease in reserves from the 2024-25 Actual to the 2025-26 Budget was due to an independent revaluation of land by Landgate in 2024-25 which resulted in an increase in the carrying value of land not included in 2025-26 Budget.

Statement of Cashflows

11. The increase of \$5.5 million in receipts of goods and services from the 2024-25 Actual to the 2025-26 Budget is predominantly driven by increased timber sales volumes. Forecast increased receipts over the forward estimates period are largely driven by sustained high sales prices and volumes of pine plantation timber products, and the development of new markets for the sale of wood fibre.
12. The increased payments in supplies and services over the forward estimates period is driven by forecast increased production costs that support the sales of goods and services of timber products and ecological thinning activities.
13. The increase in purchase of non-current assets of \$18.7 million from the 2024-25 Actual to the 2025-26 Budget is caused by land acquired under the Softwood Plantation Expansion Fund.
14. The Commission does not intend to utilise its previously approved overdraft facility with the Western Australian Treasury Corporation.
15. The increase of \$16.5 million from receipts from the Softwood Plantation Expansion Fund from the 2024-25 Actual to the 2025-26 Budget is to meet the cost of land acquisitions and establishment expenditure as part of the Softwood Plantation Investment Program.

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	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUE							
Revenue from operations							
Sale of goods and services.....	113,852	111,463	111,448	129,029	129,674	138,430	127,397
Other revenue	2,503	2,571	2,575	2,752	2,721	2,726	3,797
Revenue from Government							
Resources received free of charge	71	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Ecological Thinning Program	32,734	43,066	26,406	31,204	45,976	47,125	47,928
Royalties for Regions							
Regional Community Services Fund.....	4	1	4	4	4	4	4
TOTAL REVENUE.....	149,164	157,101	140,433	162,989	178,375	188,285	179,126
Expenses							
Employee benefits ^(b)	22,335	23,149	23,149	22,101	22,785	22,936	23,238
Grants and subsidies.....	29	201	201	201	201	201	201
Supplies and services	105,731	114,024	97,920	118,853	129,679	134,974	122,961
Accommodation	1,136	1,805	1,194	1,188	1,140	1,203	1,240
Depreciation and amortisation	281	1,269	1,314	1,370	1,387	1,227	989
Finance and interest costs.....	138	348	347	349	348	342	352
Other expenses.....	46,707	9,763	9,763	9,283	9,198	9,344	9,475
TOTAL EXPENSES.....	176,357	150,559	133,888	153,345	164,738	170,227	158,456
NET PROFIT/(LOSS) BEFORE TAX	(27,193)	6,542	6,545	9,644	13,637	18,058	20,670
National Tax Equivalent Regime - Current tax equivalent expense	-	1,950	1,950	2,896	2,075	3,699	4,471
NET PROFIT/(LOSS) AFTER TAX	(27,193)	4,592	4,595	6,748	11,562	14,359	16,199
Dividends	-	-	1,283	2,114	3,209	2,213	5,039

(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 150, 149 and 149 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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	29,601	29,735	30,470	33,471	36,789	46,745	51,825
Receivables	12,634	8,789	12,586	12,855	13,091	13,342	13,573
Biological asset	16,564	16,194	16,564	16,564	16,564	16,564	16,564
Other	18,740	18,283	19,287	15,563	18,396	21,225	23,884
Total current assets	77,539	73,001	78,907	78,453	84,840	97,876	105,846
NON-CURRENT ASSETS							
Property, plant and equipment	184,572	232,218	226,457	269,923	301,400	305,254	309,755
Intangibles	-	1,215	1,021	1,129	1,102	1,075	1,048
Biological asset	185,225	234,244	195,547	205,722	216,363	226,585	236,821
Other	1,394	-	1,690	2,784	3,766	4,808	6,954
Total non-current assets	371,191	467,677	424,715	479,558	522,631	537,722	554,578
TOTAL ASSETS	448,730	540,678	503,622	558,011	607,471	635,598	660,424
CURRENT LIABILITIES							
Employee provisions	4,675	4,362	4,610	4,529	4,429	4,624	4,576
Payables	10,150	6,424	10,563	11,312	12,090	13,049	13,077
Borrowings and leases	823	1,516	849	797	860	824	930
Other	16,912	12,347	19,192	19,545	19,928	20,337	20,952
Total current liabilities	32,560	24,649	35,214	36,183	37,307	38,834	39,535
NON-CURRENT LIABILITIES							
Employee provisions	810	900	795	776	753	798	846
Borrowings and leases	1,496	1,335	1,227	1,114	1,085	1,073	1,302
Other	7,783	12,295	7,893	7,469	8,669	12,327	14,252
Total non-current liabilities	10,089	14,530	9,915	9,359	10,507	14,198	16,400
TOTAL LIABILITIES	42,649	39,179	45,129	45,542	47,814	53,032	55,935
NET ASSETS	406,081	501,499	458,493	512,469	559,657	582,566	604,489
EQUITY							
Contributed equity	439,690	506,248	491,082	540,439	579,258	590,021	600,784
Accumulated surplus/(deficit)	(67,403)	(32,587)	(64,091)	(59,457)	(51,104)	(38,958)	(27,798)
Reserves	33,794	27,838	31,502	31,487	31,503	31,503	31,503
TOTAL EQUITY	406,081	501,499	458,493	512,469	559,657	582,566	604,489

(a) Full audited financial statements are published in the Commission'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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	105,958	111,463	111,448	129,031	129,676	138,431	127,397
GST receipts.....	10,547	13,791	12,428	13,845	13,634	14,617	13,806
Other receipts.....	4,201	2,571	2,290	1,658	1,739	1,684	1,651
Payments							
Employee benefits.....	(22,140)	(23,150)	(23,149)	(22,101)	(22,785)	(22,936)	(23,238)
Supplies and services.....	(92,390)	(120,057)	(103,762)	(122,043)	(136,853)	(140,940)	(132,196)
Accommodation ^(b)	(733)	(1,022)	(1,029)	(924)	(792)	(791)	(793)
GST payments.....	(12,372)	(13,791)	(12,428)	(13,845)	(13,634)	(14,617)	(13,806)
Finance and interest costs.....	(138)	(348)	(346)	(349)	(348)	(342)	(354)
Other payments.....	(9,693)	(3,321)	(3,914)	(3,946)	(3,789)	(3,862)	(4,032)
Net cash from operating activities.....	(16,760)	(33,864)	(18,462)	(18,674)	(33,152)	(28,756)	(31,565)
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	706	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(25,842)	(44,586)	(44,019)	(43,641)	(31,430)	(3,626)	(3,627)
Other payments.....	(14,575)	(12,318)	(12,318)	(12,165)	(12,632)	(12,212)	(12,225)
Net cash from investing activities.....	(39,711)	(56,904)	(56,337)	(55,806)	(44,062)	(15,838)	(15,852)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	9,000	-	-	-	-	-
Payments							
Repayment of borrowings and leases.....	(1,038)	(9,664)	(668)	(705)	(710)	(717)	(712)
Other payments.....	(139)	-	-	-	-	-	-
Net cash from financing activities.....	(1,177)	(664)	(668)	(705)	(710)	(717)	(712)
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Receipts							
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	306	989	989	-	-	-	-
Royalties for Regions							
Regional Community Services Fund.....	4	1	4	4	4	4	4
Softwood Plantation Expansion Fund.....	33,935	50,403	50,403	49,357	38,819	10,763	10,763
Ecological Thinning Program.....	27,902	43,066	26,406	31,203	45,976	47,125	47,928
Payments							
Dividends to Government.....	-	-	(1,283)	(2,114)	(3,209)	(2,213)	(5,039)
Local Government Rates Equivalent.....	(35)	(783)	(183)	(264)	(348)	(412)	(447)
Receipts paid into Consolidated Account.....	(5,107)	-	-	-	-	-	-
Net cash provided to Government.....	(57,005)	(93,676)	(76,336)	(78,186)	(81,242)	(55,267)	(53,209)
NET INCREASE/(DECREASE) IN CASH HELD.....	(643)	2,244	869	3,001	3,318	9,956	5,080
Cash assets at the beginning of the reporting period.....	30,244	27,491	29,601	30,470	33,471	36,789	46,745
Cash assets at the end of the reporting period.....	29,601	29,735	30,470	33,471	36,789	46,745	51,825

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

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

Racing and Wagering Western Australia

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Authority's Asset Investment Program totals \$48 million over the forward estimates period and comprises:
 - 1.1. \$32.4 million for the development of wagering systems and products, including investment in ICT and general plant and equipment. The spend reflects both ongoing asset replacement and necessary innovation to remain relevant in a competitive market; and
 - 1.2. \$15.6 million for racing infrastructure improvements at various State-owned thoroughbred, harness and greyhound sites throughout Western Australia, as well as minor capital works.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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							
Racing Systems, Infrastructure and Minor Capital	47,252	31,640	6,788	3,903	3,903	3,903	3,903
Wagering Systems and Products	103,070	70,682	14,312	8,097	8,097	8,097	8,097
COMPLETED WORKS							
Required Building Improvements.....	15,490	15,490	25	-	-	-	-
Total Cost of Asset Investment Program.....	165,812	117,812	21,125	12,000	12,000	12,000	12,000
FUNDED BY							
Internal Funds and Balances.....			21,125	12,000	12,000	12,000	12,000
Total Funding			21,125	12,000	12,000	12,000	12,000

Western Australian Greyhound Racing Association

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Authority's 2026-27 Asset Investment Program consists of operational plant, equipment and fittings replacement at the Cannington and Mandurah racetracks.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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							
Plant and Equipment							
Cannington - 2025-26 Program	150	150	150	-	-	-	-
Mandurah - 2025-26 Program.....	150	150	150	-	-	-	-
NEW WORKS							
Plant and Equipment							
Cannington							
2026-27 Program.....	150	-	-	150	-	-	-
2027-28 Program.....	150	-	-	-	150	-	-
2028-29 Program.....	150	-	-	-	-	150	-
2029-30 Program.....	150	-	-	-	-	-	150
Mandurah							
2026-27 Program.....	150	-	-	150	-	-	-
2027-28 Program.....	150	-	-	-	150	-	-
2028-29 Program.....	150	-	-	-	-	150	-
2029-30 Program.....	150	-	-	-	-	-	150
Total Cost of Asset Investment Program.....	1,500	300	300	300	300	300	300
FUNDED BY							
Internal Funds and Balances.....			300	300	300	300	300
Total Funding			300	300	300	300	300

The Burswood Park Board

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Board's Asset Investment Program includes the replacement of park assets and the delivery of the playground replacement project which will create an activated nature play and contemporary playground space for public recreation and enjoyment.

	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							
Asset Replacement Program.....	5,044	3,452	695	452	380	380	380
Playground Replacement.....	5,000	292	250	1,903	2,805	-	-
COMPLETED WORKS							
Asset Replacement - Charles Paterson Park.....	400	400	113	-	-	-	-
Master Plan - Bilya Cafe	60	60	60	-	-	-	-
Total Cost of Asset Investment Program.....	10,504	4,204	1,118	2,355	3,185	380	380
FUNDED BY							
Internal Funds and Balances.....			1,118	2,355	3,185	380	380
Total Funding			1,118	2,355	3,185	380	380

Part 5

Health

Introduction

The Health portfolio delivers a safe, high quality and sustainable health system to help Western Australians live healthy lives. The portfolio has an increased emphasis on prevention and promotion in all areas of health and mental wellbeing.

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
WA Health		
– Total Cost of Services.....	15,221,589	16,248,253
– Asset Investment Program	1,489,795	2,235,912
Mental Health Commission		
– Total Cost of Services.....	1,643,151	1,772,464
– Asset Investment Program	19,850	5,691
Health and Disability Services Complaints Office		
– Total Cost of Services.....	4,560	4,681

Ministerial Responsibilities

Minister	Agency	Services
Minister for Health; Mental Health Minister for Planning and Lands; Housing and Works; Health Infrastructure Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley Minister for Education; Early Childhood; Preventative Health; Wheatbelt Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women	WA Health	1. Public Hospital Admitted Services 2. Public Hospital Emergency Services 3. Public Hospital Non-Admitted Services 4. Mental Health Services 5. Aged Care, Continuing Care and End of Life Care Services 6. Public and Community Health Services 7. Pathology Services 8. Community Dental Health Services 9. Small Rural Hospital Services 10. Health System Management - Policy and Corporate Services 11. Health Support Services
Minister for Health; Mental Health Minister for Education; Early Childhood; Preventative Health; Wheatbelt	Mental Health Commission	1. Prevention 2. Hospital Bed-Based Services 3. Community Bed-Based Services 4. Community Treatment 5. Community Support
Minister for Health; Mental Health	Health and Disability Services Complaints Office	1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints 2. Education: Education and Training in the Prevention and Resolution of Complaints

Division 20 **WA Health**

Part 5 **Health**

Appropriations, Expenses and Cash Assets

	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 64 Net amount appropriated to deliver services	7,976,345	7,971,775	8,505,362	9,262,204	8,803,913	8,502,903	8,290,686
Amount Authorised by Other Statutes							
- Lotteries Commission Act 1990	183,172	169,446	169,446	176,564	179,991	183,501	186,606
- Salaries and Allowances Act 1975	1,314	1,350	1,350	1,384	1,419	1,454	1,454
Total appropriations provided to deliver services.....	8,160,831	8,142,571	8,676,158	9,440,152	8,985,323	8,687,858	8,478,746
CAPITAL							
Item 144 Capital Appropriation.....	420,228	553,737	711,609	586,602	376,979	188,480	86,839
TOTAL APPROPRIATIONS	8,581,059	8,696,308	9,387,767	10,026,754	9,362,302	8,876,338	8,565,585
EXPENSES							
Total Cost of Services	14,109,022	14,224,342	15,221,589	16,248,253	15,920,413	16,005,124	16,208,723
Net Cost of Services ^(a)	9,818,809	9,680,817	10,554,326	11,315,291	10,651,797	10,389,846	10,175,701
CASH ASSETS ^(b)	1,034,491	871,968	916,595	804,369	792,539	784,669	801,824

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

(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 WA Health'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					
Aged Care Low Interest Loan Scheme	405	420	434	445	-
Cancer Council of WA Relocation	-	-	10,000	-	-
Community-Based Diabetes Support.....	2,440	2,650	2,620	2,690	-
New Clinic for Broome Regional Aboriginal Medical Service.....	500	7,000	3,500	-	-
Paid Paramedics.....	-	6,363	6,015	6,321	-
Patient Assisted Travel Scheme Increase	1,715	3,773	4,151	4,151	1,715
Royal Flying Doctor Service - Geraldton.....	900	2,200	2,200	2,200	-
Sister Kate's Aboriginal Aged Care Facility.....	5,000	-	-	-	-
Wirraka Maya Health Service Aboriginal Corporation Expansion	10,000	-	-	-	-
Women's Health Centres	2,000	3,000	4,000	5,000	-
New Initiatives					
Commissioning					
Central Commissioning Office	-	10,224	9,041	9,312	7,629
Geraldton Health Campus Commissioning	4,695	9,600	400	418	437
Purchase and Commissioning of Mt Lawley Hospital	21,773	34,816	-	-	-
Digital Investments					
Digital Health Delivery Agency.....	1,101	1,775	-	-	-
Enterprise Resource Planning	1,935	3,480	400	-	-
Regional Virtual Care Platform	-	824	-	-	-
Health Asset Maintenance Fund.....	6,738	4,290	-	-	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Improving Access to Care					
Winter Strategy 2026.....	25,309	81,044	15,552	6,349	-
LGBTIQA+ Training	-	800	-	-	-
Maternity Services Review	-	5,702	6,423	6,833	6,978
Preventative Health					
Aboriginal Environmental Health Model of Care	-	563	1,748	1,395	-
FluMist	4,784	-	-	-	-
Strengthening Preventative Health	-	934	978	-	-
Prevention of Family and Domestic Violence Initiatives	-	4,899	5,519	3,273	-
Tobacco and Vaping Compliance Activities	1,806	3,193	-	-	-
Ongoing Initiatives					
Adjustments to General Health Hospital Services	307,228	1,786,224	1,646,492	1,320,398	983,917
Aged Care					
Transition Care Program	3,817	10,739	-	-	-
Ambulance and Patient Transport Services	23,294	-	-	-	-
Child Development Services System Reform Program	-	24,500	25,189	71	71
Commonwealth Government Programs					
Access to Cervical Screening Services	1,448	1,002	-	-	-
Access to HIV Treatment	542	-	-	-	-
Aged Care Assessment Program	20,200	-	-	-	-
Commonwealth Home Support Program	10,906	10,906	-	-	-
Disability Support for Older Australians	(588)	-	-	-	-
Elimination of Trachoma in Indigenous Communities	1,593	-	-	-	-
Encouraging More Clinical Trials	510	-	-	-	-
HIV Prevention	1,000	1,000	-	-	-
Indian Ocean Territories Service Delivery Arrangement	5,700	-	-	-	-
Multi-Purpose Service Agreements	63,100	-	-	-	-
National Partnership on Essential Vaccines	1,400	2,200	2,200	-	-
Newborn Bloodspot Screening Program	3,253	1,984	1,986	-	-
Organ and Tissue State and Territory Agreement	6,085	-	-	-	-
Public Dental Services for Adults	9,690	-	-	-	-
Rheumatic Fever Strategy	867	-	-	-	-
Stillbirth Autopsies and Investigations	536	-	-	-	-
Cross-Border Expenses and Revenue	28,836	-	-	-	-
Digital Investments					
Critical Health ICT Infrastructure Program	-	7,071	-	-	-
Cyber Security	1,419	2,830	-	-	-
Human Resource Management Information System	12,970	17,019	316	324	332
Public Health ICT	-	2,494	-	-	-
Health Navigator Pilot	-	3,340	-	-	-
Improving Access to Care					
Community-Based Clinical and Hospital Substitution Services	23,218	58,736	-	-	-
Critical Care Paramedics - Emergency Rescue Helicopter Service	1,662	3,407	-	-	-
Emergency Access Reform	-	4,627	2,041	-	-
Enhanced Access Community Pharmacy Pilot Project	-	2,067	1,745	317	-
From Hospital to Home Disability Transition Care Program	-	12,570	-	-	-
Long Stay Patient Fund	-	2,250	-	-	-
Medical Respite Centre	-	4,732	4,873	5,019	5,171
State Health Operations Centre Ongoing Operations	-	11,997	12,385	-	-
Mental Health Commission Initiatives					
Adjustments to Mental Health Hospital Services	54,298	92,475	20,314	(6,250)	(28,082)
Other Mental Health Commission Initiatives	6,453	36,372	25,175	27,259	28,863
Mental Health Patient Transport Officers	1,800	2,255	-	-	-
Preventative Health					
Expansion of BreastScreen Services	539	2,971	2,551	590	-
Influenza Vaccination Program - 2027	-	20,348	362	-	-
Respiratory Syncytial Virus Immunisation Program - 2027	-	6,088	272	-	-
Supporting Regional Health Services					
Adjustments to Core Regional Services	-	60,452	65,157	68,746	79,014
Country Patient Health Support Service	-	1,295	1,349	1,388	1,432
Lions Eye Institute Services	-	1,919	1,971	-	-
Pilbara Health Initiative	-	5,074	5,074	5,074	5,074
Regional Incentives for Nurses and Midwives	-	5,342	6,187	-	-
Regional Palliative Care	-	6,739	6,923	-	-
Renal Care Support Services	-	318	327	-	-
Rural and Remote Area Nursing Posts	-	2,420	2,512	-	-
Specialist Cancer Services	-	7,320	7,519	-	-
Health Support Services					
Adjustments to Health Support Services	-	44,757	-	-	-
Microsoft Enterprise Agreement	-	12,095	-	-	-
Supply Chain Operations	9,497	10,054	10,542	937	-
Road Trauma Trust Account	-	1,560	1,997	2,250	2,447
Western Australian Children's Hospice	1,805	9,240	9,330	-	-
Woodville House	-	3,927	-	-	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Other					
Cockburn Health - Continuation of Existing Service	2,831	-	-	-	-
Cross Agency Initiatives	223	6,698	6,208	2,165	2,300
Disaster Ready Fund Program (Round 3).....	123	123	-	-	-
Fiscal Strategy - Procurement Savings.....	-	(4,545)	(4,545)	(4,545)	(4,545)
Future Health Research and Innovation Fund	-	3,633	12,133	12,133	11,933
Long Service Leave for Casual and Seasonal Employees	6,690	15,610	-	-	-
National Immunisation Program	5,524	5,524	5,524	5,524	-
Non-Government Human Services Sector Indexation	1,921	2,400	2,534	2,678	441
Pesticide Licensing	159	165	170	177	-
Public Sector Wages Policy	1,868	2,100	2,329	2,446	2,518
Supply of Blood and Blood Products in Western Australia	20,747	-	-	-	-

Significant Initiatives

WA Health System Overview

1. WA Health continues to demonstrate strong performance across key measures, underpinned by a highly capable and dedicated workforce and reinforced by expanded hospital bed capacity that is strengthening system resilience and driving ongoing service improvement.
2. Like many health systems globally, WA Health is navigating sustained demand, driven by an ageing population, escalating patient acuity, and increasingly complex care needs.
3. The system continues despite these demands, to strengthen through targeted investment aimed at expanding access to services and supporting delivery of high-quality care across the State.
4. The Government's commitment to expanded hospital capacity, strengthened regional health services and investment in digital and community-based care initiatives, has collectively driven system resilience and financial sustainability ensuring a contemporary health system that can serve future generations.
5. In the 2026-27 Budget, the Government has made a significant investment in WA Health to ensure Western Australians can access healthcare when it is needed, including:
 - 5.1. boosting the public health system and workforce to foster strong, connected communities that deliver improved health care services to the community, ensuring Western Australians receive the right care, at the right time, in the right setting;
 - 5.2. strengthening hospital capacity, improving vaccination uptake, and enhancing patient flow to manage high winter demand safely;
 - 5.3. driving proactive, preventative healthcare through increasing screening, promoting active healthy lifestyles and preventing tobacco and vaping use;
 - 5.4. enhancing support for older Western Australians to ensure improved quality of aged care services to thrive in a safe and inclusive community; and
 - 5.5. building world-class health infrastructure to boost system capacity and increase the quality of care for all Western Australians.

Government Priorities

6. The 2026-27 Budget highlights the Government's priorities in strengthening essential services, expanding access to care, and supporting better health outcomes across Western Australia.
7. The Government has continued to advocate strongly for a fairer and sustainable share of Commonwealth Government funding through the National Health Reform Agreement, successfully negotiating additional funding and a commitment to key reforms in the 2026-2031 extension of the Agreement.

8. A total of \$72.8 million has been allocated to progress key election commitments that enhance emergency response capability, expand regional and community health supports, and improve access to culturally appropriate care, including:
 - 8.1. a \$100 million low-interest loan scheme to stimulate industry development, alongside a \$5 million grant and \$10 million loan to support completion of the 90-100-bed Sister Kate's aged care facility, ensuring culturally and spiritually appropriate aged care for Aboriginal residents;
 - 8.2. \$18.7 million investment in the Paid Paramedics expansion in Dawesville and Australind and expansion of Patient Assisted Travel Scheme with \$15.5 million approved funding to broaden the eligibility criteria for allied and dental health remote patients;
 - 8.3. \$14 million to improve the reach and capability of Women's Health Centres, ensuring continuity of critical health services to women across multiple locations;
 - 8.4. \$10.4 million to improve chronic disease through a State-wide Integrated Diabetes Service, providing greater access to self-management support and community-based care pathways; and
 - 8.5. \$7.5 million for the Royal Flying Doctors Service to support relocation of their Mid West base to Geraldton and improve service coverage.
9. To support system readiness for seasonal pressures through the Winter Strategy 2026, the Government has allocated \$142.8 million to strengthen prevention and education efforts, expand aged-care and flexible-care capacity, and enhance real-time coordination to safely manage forecast surges in demand.
10. To further support access to hospital services, the Government is progressing the purchase of Mt Lawley Hospital, bringing it into public ownership. Through this significant investment, an additional 118 beds will be added to the public system.

Delivering Core Services to the Community

11. Delivery of core health services remains a priority, with significant investments being made to core hospital¹ and non-hospital services in metropolitan and regional areas. This includes:
 - 11.1. the delivery of an estimated 928,000 inpatient episodes of care, 3,566,000 outpatient service events, and 1,197,000 emergency department (ED) presentations during the 2026-27 Budget Year;
 - 11.2. \$105.3 million for maintaining and uplifting services delivered outside of hospitals, community-based care, patient transport and system support; and
 - 11.3. continued operations of Cockburn Mental Health Facility to support the growing demand for mental health services.
12. In recognition of additional regional costs associated with the delivery of regional services, an uplift of \$390.1 million has been allocated to:
 - 12.1. support delivery of core services in regional, rural and remote areas and address key medical workforce pressures (\$273.4 million);
 - 12.2. support the Country Nursing and Midwifery Incentive Program, Pilbara Health Initiative, Country Patient Health Support Service, Remote Area Nursing Posts, Cancer Health Care Services, Lions Eye, Renal Care Support Services, and Palliative Care Services (\$75.3 million);
 - 12.3. maintain safe country maternity care (\$25.9 million); and
 - 12.4. enable regional commissioning of expanded services through the phased onboarding and training of clinical specialists in the areas of Intensive Care and Mental Health (\$15.6 million).

¹ The price determined for 2026-27 activity in hospital services is \$7,390 per weighted activity unit under Draft Pricing Framework for Australian Hospital Services 2026-27, set using Government-endorsed cost parameters.

13. \$92.8 million has been allocated to support the commissioning of new metropolitan hospital beds. This includes \$58.1 million to support commissioning for new facilities including the Mt Lawley Hospital and New Women and Babies Hospital, with the remainder for the establishment of a Central Commissioning Office to coordinate and sequence operational readiness and transition of major new health infrastructure across the State.
14. A further \$75.8 million has been allocated to support increased demand for ICT, payroll, recruitment and supply services for frontline health service delivery.
15. Investing in a skilled and well-supported workforce is essential in the delivery of quality healthcare services. \$39.6 million will be invested in the WA Health workforce through the continued roll-out of the Nurse/Midwife to patient ratios, including staff uplift, project support and upholding enterprise bargaining commitments.²

Digital

16. The Government is investing \$93.6 million to support continued rollout of network upgrades across metropolitan and regional hospital sites, a key enabler for the successful implementation of Electronic Medical Records. Together, these investments aim to ensure clinicians have fast and secure access to the critical information they need to deliver the best possible care.
17. A further \$82 million is being invested towards the transition to the HRPlus solution, strengthening system stability and ensuring reliable payroll services.
18. An additional \$20 million supports new initiatives to strengthen virtual care capability, enhance cyber security, and manage infectious diseases. This investment also enables planning for a contemporary Enterprise Resource Planning solution and the establishment of a Digital Health Division to drive long-term system transformation.

Other Key Investments

19. The 2026-27 Budget delivers significant investment across the Western Australian health system to improve access, strengthen care pathways and support vulnerable populations, including:
 - 19.1. \$83.9 million to support early childhood development, timely supports for families, and improved care pathways, including the establishment and operationalisation of the State's first dedicated children's hospice;
 - 19.2. \$36.3 million for medically supported recovery and transition services that reduce hospital demand and improve outcomes for people experiencing homelessness and disability;
 - 19.3. \$31.2 million to continue long-term system access reform through the State Health Operations Centre and Emergency Access Reform program;
 - 19.4. \$13.7 million for enhancing the health system's capability to identify and respond to family domestic violence, improving outcomes and reducing longer-term system demand; and
 - 19.5. \$2.3 million to continue providing bespoke solutions to support the discharge of long-stay patients who are medically cleared for discharge, improving patient flow, emergency access and patient outcomes.
20. Initiatives that enhance access to community-based healthcare, improve safe transport and emergency response capacity and reduces pressure on acute hospital services include:
 - 20.1. \$5.1 million for critical care paramedics supporting aeromedical services State-wide;
 - 20.2. \$4.1 million to implement the Enhanced Access to Community Pharmacy Pilot, improving timely healthcare access across Western Australia, particularly in rural and remote regions through supporting up to 200 training places; and
 - 20.3. \$4.1 million over two years for Mental Health Patient Transport Officers to safely transport vulnerable patients in regional Western Australia to appropriate care.

² Held in Department of Treasury and Finance Administered.

21. Collectively, these initiatives support a more accessible, inclusive and sustainable health system for all Western Australians.

End of Life Care

22. In recognition of Government's commitment to ensuring respectful, high-quality and appropriate care at every stage of life, dedicated funding is budgeted over the forward estimates period to support community-based and hospital-based palliative care.

	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Hospital-Based Palliative Care ^(a)	93,891	96,540	97,284	98,101
Community-Based Palliative Care ^{(b)(c)}	87,331	80,935	67,052	69,517
Total ^(d)	181,222	177,474	164,336	167,618

(a) This estimation is modelled based on anticipated levels of palliative care activity and may not be representative of the actual cost of service delivery.

(b) This includes community-based services in metropolitan and regional Western Australia.

(c) The reduction in Community-Based Palliative Care expenditure in 2027-28 and 2028-29 reflects the impact of time-limited funding, with expenditure on base palliative care services increasing by 4.1% in 2027-28.

(d) Capital expenditure relating to palliative care services is excluded.

Strengthening Preventative Health

23. A range of preventive health priorities are being explored through multiple stakeholder roundtables to inform tangible and strategic actions, and the Government is currently supporting initiatives that support healthy active lifestyles. This includes programs which promote increased participation in sport, health and nutrition among targeted groups.

24. Additional investments to strengthen preventative health include:

- 24.1. \$20.7 million in flu and other vaccination funding to support preparedness for winter 2027;
- 24.2. \$8.1 million for expansion of breast screening services to support the equity of access for women in outer metropolitan and regional areas;
- 24.3. \$6.4 million to continue the hybrid Respiratory Syncytial Virus Infant Maternal and Residential Aged Care Immunisation Program in 2027;
- 24.4. \$4.8 million to purchase FluMist vaccines for the 2026 season, providing a safe and effective intranasal vaccine delivery for children aged 2-12 years. This funding is in addition to \$1.8 million allocated for delivery of the program, which forms part of the \$142.8 million Winter Strategy 2026 investment; and
- 24.5. \$3.7 million in additional funding to trial the expanded model of Aboriginal Environment Health Program in the Kimberley, Pilbara, Mid West and Goldfields.

Supporting Aged Care

25. An additional investment of \$45.7 million through the Winter Strategy will deliver:

- 25.1. up to 150 short-term aged care 'Time to Think' beds to provide older people with a home-like environment and identify options and make informed decisions about their permanent care;
- 25.2. TCP@Home+ as a technology-enabled aged care pilot that offers a way to support older people at home, using 24/7 wearables with rapid response when needed; and
- 25.3. Aged Care Hospital in the Home coordinators that will be operationally aligned to a specific Health Service Provider (HSP) and will provide dedicated support to the residential aged care homes within that HSP's catchment.

26. \$14.6 million to support the continuation of the Transition Care Program, providing short-term aged care support for older Western Australians discharged from hospital.

Driving Research and Innovation

27. The Future Health Research and Innovation Fund provides stable investment to advance health and medical research and innovation while supporting economic diversification, job creation, and the sustainability of the Western Australian health system.
28. The table below outlines WA Health's budgeted expenditure on health and medical research over the forward estimates period.

	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Future Health Research and Innovation Fund ^(a)	88,534	88,019	85,856	85,856
Other Medical Research Budgeted Expenditure	14,136	14,482	14,765	14,868
Election Commitment - Clinical Trials Coordination.....	2,024	2,012	-	-
Perth Biomedical Precinct ^(b)	17,920	13,000	5,000	-
Total ^(c)	122,614	118,513	105,621	100,724

(a) This includes expenditure related to research grants.

(b) These are the current budgeted figures for the election commitment investment for the Floreat Precinct.

(c) These are the current budgeted figures for health and medical research and are only a point in time estimate that is based on the best available data at the time.

Building World Class Infrastructure

29. Health services across metropolitan and regional Western Australia are delivered over an expansive area of approximately 2.5 million km² and across more than 800 sites. These sites range in scale and complexity, from major tertiary hospitals to small community-based health centres.
30. WA Health continues to focus on delivering an Asset Investment Program (AIP) which seeks to balance essential maintenance with forward-looking infrastructure investment to support the long-term sustainability of the State's health system.
31. WA Health's AIP is valued at approximately \$5.5 billion over the forward estimates period, inclusive of a further \$1.8 billion from the Building Hospitals Fund to be allocated in future years. Consistent with previous years, the program includes new investment, expansions and upgrades to existing assets, and the development of a robust future project pipeline.
32. Major health infrastructure projects being delivered by the Office of Major Infrastructure Delivery that are currently underway include:
- 32.1. \$1.8 billion program delivering a new tertiary Women and Babies Hospital at the Fiona Stanley Hospital precinct; a new family birth centre and the expansion of obstetrics, gynaecology and neonatal services at Osborne Park Hospital, and an expansion of neonatal services at Perth Children's Hospital;
 - 32.2. \$571.9 million for the redevelopment of Bunbury Hospital, which is the largest investment in regional health infrastructure in Western Australia;
 - 32.3. \$192 million for the Geraldton Health Campus Redevelopment delivering a modern, fit-for-purpose facility, and \$38.4 million for a radiation oncology service for the people of the Mid West;
 - 32.4. \$186.7 million for the Graylands Redevelopment, a major reconfiguration and redevelopment initiative focused on developing, coordinating and delivering updated forensic facilities that better support mental health care and community safety;
 - 32.5. \$167 million for the new Bentley Surgicentre to boost elective surgery, reducing the demand on other hospitals and servicing the eastern suburbs;

- 32.6. \$92.8 million for the new Tom Price Hospital, providing a modern ED, a four-bed ward for overnight patients, several consultation rooms, and services including dental care and pathology;
 - 32.7. \$73.4 million for Meekatharra Hospital, supporting the delivery of a new, contemporary hospital; and
 - 32.8. \$60 million for the Albany Health Campus Expansion, significantly increasing bed capacity with a new 32-bed modular ward.
33. The establishment of the \$2 billion Building Hospitals Fund further enables the progression of the remaining major projects, including the Royal Perth Hospital (RPH) ED Expansion, the New Mandurah Hospital as well as the Mt Lawley Hospital purchase.
34. The introduction of the \$50 million Health Asset Maintenance Fund in September 2025 is supporting the delivery of priority maintenance and capital works across Sir Charles Gairdner Hospital (SCGH), RPH and Armadale Health Service.
35. In this Budget, the Government has also committed \$214.1 million towards health maintenance which includes the establishment of the Health Asset and Infrastructure Replacement Program, a key recommendation from the independent review into health maintenance.
36. In addition to the significant investment in health maintenance, the Government is also investing to progress priority infrastructure initiatives so that the Western Australian health system has the necessary infrastructure to continue to meet the growing demand for services. This includes:
- 36.1. \$142.6 million to support the State-wide Medical Equipment and Imaging Replacement Program;
 - 36.2. \$44.3 million to support the ongoing program of major capital works at SCGH including the upgraded ED and Intensive Care Unit expansion;
 - 36.3. \$19.6 million to continue a rolling program of Critical Staff Accommodation for regional health workers;
 - 36.4. \$16.2 million to deliver the Broome Renal Hostel, which will provide 20 beds for renal patients and carers in the State's North;
 - 36.5. \$10.5 million to complete the full scope of works at the Bentley Health Service Secure Extended Care Unit;
 - 36.6. \$7.6 million to enable main works tender award for the South Hedland Step Up/Step Down Service Facility by mid-2026;
 - 36.7. \$5.4 million to deliver the Election Commitment scope and enable main works tender for the Armadale Mental Health Emergency Centre; and
 - 36.8. \$3.9 million to continue delivering the new Laverton Hospital.

Resource Agreement

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

Outcomes, Services and Key Performance Information

The Outcomes, Services and Key Performance Information reflects the transfer of the Office of Major Health Infrastructure Delivery to Transport and Major Infrastructure under the Public Sector Reform changes that took effect on 1 July 2025. As this was a new function of Government as of November 2024, performance information has not been recast.

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Ensuring All Western Australians Can Access the Healthcare We Need, When We Need It.	Public hospital-based services that enable effective treatment and restorative health care for Western Australians.	1. Public Hospital Admitted Services 2. Public Hospital Emergency Services 3. Public Hospital Non-Admitted Services 4. Mental Health Services
	Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives.	5. Aged Care, Continuing Care and End of Life Care Services 6. Public and Community Health Services 7. Pathology Services 8. Community Dental Health Services 9. Small Rural Hospital Services
	Strategic leadership, planning and support services that enable a safe, high quality and sustainable WA health system.	10. Health System Management - Policy and Corporate Services 11. Health Support Services

Service Summary

Expense	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
1. Public Hospital Admitted Services	6,397,808	6,463,615	6,803,116	7,551,532	7,536,219	7,601,949	7,664,133
2. Public Hospital Emergency Services	1,330,101	1,372,277	1,448,607	1,492,173	1,497,481	1,501,462	1,513,216
3. Public Hospital Non-Admitted Services	1,399,054	1,517,245	1,583,012	1,739,497	1,730,380	1,745,443	1,759,735
4. Mental Health Services	1,213,675	1,274,147	1,342,324	1,399,951	1,350,309	1,373,296	1,391,378
5. Aged Care, Continuing Care and End of Life Care Services	519,205	512,759	641,129	592,756	517,156	498,819	509,300
6. Public and Community Health Services	1,523,686	1,451,400	1,664,328	1,675,043	1,602,166	1,592,942	1,634,855
7. Pathology Services	473,120	427,987	459,979	454,666	448,276	467,542	488,844
8. Community Dental Health Services	136,297	136,494	146,061	143,107	147,876	156,012	160,982
9. Small Rural Hospital Services	364,214	382,835	385,124	403,829	424,773	434,620	447,795
10. Health System Management - Policy and Corporate Services	298,168	267,084	286,248	308,742	289,139	261,410	271,787
11. Health Support Services	453,694	418,499	461,661	486,957	376,638	371,629	366,698
Total Cost of Services	14,109,022	14,224,342	15,221,589	16,248,253	15,920,413	16,005,124	16,208,723

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Public hospital-based services that enable effective treatment and restorative health care for Western Australians:					
Percentage of elective wait list patients waiting over boundary for reportable procedures: ^{(b)(c)}					
Category 1 over 30 days	20.6%	nil	19.1%	nil	
Category 2 over 90 days	30%	nil	28.4%	nil	
Category 3 over 365 days	11.6%	nil	10.2%	nil	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Survival rates for sentinel conditions: (c)(d)(e)(f)					
Stroke:					
0-49 years	96.1%	≥95.3%	94.9%	≥95.9%	
50-59 years	94.9%	≥94.7%	94.9%	≥95.3%	
60-69 years	93.8%	≥94.3%	94.5%	≥95.1%	
70-79 years	90.8%	≥92.4%	91.6%	≥93.2%	
80+ years	87.1%	≥87.2%	87%	≥88.4%	
Acute Myocardial Infarction:					
0-49 years	99.3%	≥98.9%	99.6%	≥98.9%	
50-59 years	99.1%	≥99%	99.7%	≥99.1%	
60-69 years	98.6%	≥98.3%	98.2%	≥98.5%	
70-79 years	95.9%	≥96.9%	97.2%	≥97%	
80+ years	92.8%	≥93.1%	93.6%	≥93.8%	
Fractured Neck of Femur:					
70-79 years	98.9%	≥98.9%	98.5%	≥99%	
80+ years	96.9%	≥97%	96.5%	≥97.3%	
Percentage of live-born term infants with an Apgar score of less than 7 at 5 minutes post-delivery (c)(d)(f)	1.5%	≤1.9%	1.8%	≤2%	
Readmissions to acute specialised mental health inpatient services within 28 days of discharge (b)(c)(d)(g)	13%	≤12%	11.9%	≤12%	
Outcome: Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives:					
Percentage of fully immunised children: (d)(h)					
12 months:					
Aboriginal	85.5%	≥95%	86.1%	≥95%	
Non-Aboriginal	91.5%	≥95%	90.1%	≥95%	
2 years:					
Aboriginal	80.5%	≥95%	82.5%	≥95%	
Non-Aboriginal	88.9%	≥95%	88.1%	≥95%	
5 years:					
Aboriginal	92.5%	≥95%	92.9%	≥95%	
Non-Aboriginal	94.7%	≥95%	91.9%	≥95%	
Percentage of eligible school children who are enrolled in the School Dental Service program (i)	67%	≥74%	70%	≥74%	
Outcome: Strategic leadership, planning and support services that enable a safe, high quality and sustainable WA health system:					
Percentage of responses from Health Service Providers and Department of Health who are satisfied or highly satisfied with the overall service provided by Health Support Services (i)	70%	≥75%	75%	≥75%	

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

(b) Reported by North Metropolitan Health Service (NMHS), South Metropolitan Health Service (SMHS), East Metropolitan Health Service (EMHS), Child and Adolescent Health Service (CAHS) and WA Country Health Service (WACHS).

(c) Data for this indicator includes services delivered through State public hospitals and services contracted from selected private hospitals.

(d) This indicator is reported by calendar year.

(e) The annual Budget Target is the average Western Australian result for the five most recent calendar year periods.

(f) Reported by NMHS, SMHS, EMHS and WACHS.

(g) This indicator is reported as a rate of readmissions within 28 days.

(h) This is a State-wide service for Western Australia which is coordinated and reported by the Department of Health.

(i) This indicator is reported by NMHS.

(j) This indicator is reported by Health Support Services.

Explanation of Significant Movements

(Notes)

1. Since 2020, Western Australia has experienced a decline in childhood immunisation coverage, driven by a range of factors including increased vaccine hesitancy. While coverage rates for non-Aboriginal children continue to trend downward, a strong recovery across all key immunisation indicators for Aboriginal children across all age groups is anticipated in 2025-26.

Services and Key Efficiency Indicators

1. Public Hospital Admitted Services

The provision of healthcare services to patients in metropolitan and major rural hospitals that meet the criteria for admission and receive treatment and/or care for a period of time, including public patients treated in private facilities under contract to WA Health. Admission to hospital and the treatment provided may include access to acute and/or subacute inpatient services, as well as hospital in the home services. Public Hospital Admitted Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to admitted services. This service does not include any component of Service 4 - Mental Health Services.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	6,397,808	6,463,615	6,803,116	7,551,532	1
Less Income	2,488,829	2,686,393	2,729,164	2,973,142	
Net Cost of Service	3,908,979	3,777,222	4,073,952	4,578,390	
Employees (Full-Time Equivalents)	25,238	24,882	26,496	27,609	
Efficiency Indicator					
Average admitted cost per weighted activity unit	\$8,241	\$8,183	\$8,536	\$8,991	1

Explanation of Significant Movements

(Notes)

1. The movement between the 2025-26 Budget, the 2025-26 Estimated Actual and the 2026-27 Budget Target is primarily due to the Government's additional investment to support expanded health system capacity and address growth in the cost of delivering health services.

2. Public Hospital Emergency Services

The provision of services for the treatment of patients in emergency departments of metropolitan and major rural hospitals, inclusive of public patients treated in private facilities under contract to WA Health. The services provided to patients are specifically designed to provide emergency care, including a range of pre-admission, post-acute and other specialist medical, allied health, nursing and ancillary services. Public Hospital Emergency Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to emergency services. This service does not include any component of Service 4 - Mental Health Services.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,330,101	1,372,277	1,448,607	1,492,173	1
Less Income	501,799	571,984	574,051	593,059	
Net Cost of Service	828,302	800,293	874,556	899,114	
Employees (Full-Time Equivalents)	3,720	3,773	3,876	3,968	
Efficiency Indicator					
Average emergency department cost per weighted activity unit	\$7,733	\$8,094	\$8,791	\$8,969	1

Explanation of Significant Movements

(Notes)

1. The movement between the 2025-26 Budget, the 2025-26 Estimated Actual and the 2026-27 Budget Target is primarily due to the Government's additional investment to support expanded health system capacity and address growth in the cost of delivering health services.

3. Public Hospital Non-Admitted Services

The provision of metropolitan and major rural hospital services to patients who do not undergo a formal admission process, inclusive of public patients treated by private facilities under contract to WA Health. This includes services provided to patients in outpatient clinics, community-based clinics or at home, procedures, medical consultations, allied health or treatments provided by clinical nurse specialists. Public Hospital Non-Admitted Services include teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to non-admitted services. This service does not include any component of Service 4 - Mental Health Services.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,399,054	1,517,245	1,583,012	1,739,497	1
Less Income	649,907	662,303	678,135	704,577	
Net Cost of Service	749,147	854,942	904,877	1,034,920	
Employees (Full-Time Equivalents)	4,872	5,174	5,182	5,297	
Efficiency Indicator					
Average non-admitted cost per weighted activity unit	\$7,030	\$8,328	\$8,175	\$8,895	

Explanation of Significant Movements

(Notes)

1. The movement between the 2025-26 Budget, the 2025-26 Estimated Actual and the 2026-27 Budget Target is primarily due to the Government's additional investment to support expanded health system capacity and address growth in the cost of delivering health services.

4. Mental Health Services

The provision of inpatient services where an admitted patient occupies a bed in a designated mental health facility or a designated mental health unit in a hospital setting; and the provision of non-admitted services inclusive of community and ambulatory specialised mental health programs such as prevention and promotion, community support services, community treatment services, community bed-based services and forensic services. This service includes the provision of State-wide mental health services such as perinatal mental health and eating disorder outreach programs, as well as the provision of assessment, treatment, management, care or rehabilitation of persons experiencing alcohol or other drug use problems or co-occurring health issues. Mental health services include teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to mental health or alcohol and drug services. This service includes public patients treated in private facilities under contract to WA Health.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,213,675	1,274,147	1,342,324	1,399,951	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	1,213,675	1,274,147	1,342,324	1,399,951	
Employees (Full-Time Equivalents)	5,548	5,491	5,746	5,881	
Efficiency Indicators					
Average cost per bed-day in specialised mental health inpatient services.....	\$1,901	\$2,065	\$2,337	\$2,408	1
Average cost per treatment day of non-admitted care provided by mental health services	\$734	\$724	\$774	\$771	

Explanation of Significant Movements

(Notes)

1. The movement between the 2025-26 Budget, the 2025-26 Estimated Actual and the 2026-27 Budget Target is primarily due to the Government's additional investment addressing growth in the cost of delivering mental health services, to increase service capacity, and to fund preventative, recovery and aftercare programs.

5. Aged Care, Continuing Care and End of Life Care Services

The provision of aged and continuing care services and community-based palliative care services. Aged and continuing care services include programs that assess the care needs of older people, provide functional interim care or support for older, frail, aged and younger people with disabilities to continue living independently in the community and maintain their independence, inclusive of the services provided by the Western Australian Quadriplegic Centre. Aged and Continuing Care Services is inclusive of community-based palliative care services that are delivered by private facilities under contract to WA Health, which focus on the prevention and relief of suffering, quality of life and the choice of care close to home for patients.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	519,205	512,759	641,129	592,756	1
Less Income	117,079	117,598	135,148	124,824	2
Net Cost of Service	402,126	395,161	505,981	467,932	
Employees (Full-Time Equivalents)	1,250	1,331	1,331	1,354	
Efficiency Indicators					
Average cost of a transition care day provided by contracted non-government organisations/service providers ^(a)	\$552	\$451	\$472	\$525	3
Average cost per bed-day for specified residential care facilities, flexible care (hostels) and nursing home type residents	\$656	\$485	\$864	\$512	4
Average cost per bed-day for Western Australian Quadriplegic Centre specialist accommodation.....	\$1,233	\$1,224	\$1,204	\$1,239	
Average cost per home-based hospital day of care	\$379	\$350	\$345	\$424	5
Average cost per home-based occasion of service	\$163	\$166	\$172	\$183	
Average cost per client receiving contracted palliative care services.....	\$10,498	\$11,773	\$12,913	\$12,423	5
Average cost per day of non-acute bed-based continuing support ^(a)	\$1,823	\$2,247	\$2,247	\$1,993	6
Average cost to support patients who suffer specific chronic illness and other clients who require continuing care	\$19	\$19	\$29	\$33	7

(a) The 2025-26 Budget has been recast to reflect a refined methodology for the allocation of funding for the From Hospital to Home Disability Transition Care Program.

Explanation of Significant Movements

(Notes)

1. The movement between the 2025-26 Budget, the 2025-26 Estimated Actual and the 2026-27 Budget Target is primarily due to the timing of the Commonwealth Government's Multi-Purpose Service (MPS) Agreement and the State Government's additional investment in contracted services and specialised programs including Time to Think and Older Adult Care Hubs.
2. The increase in the 2025-26 Estimated Actual compared to the 2025-26 Budget and the decrease in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is primarily due to the timing of Commonwealth Government funding allocations for Aged Care Assessment Program and MPS.
3. The higher 2024-25 Actual reflects the gradual roll out of contracted transition care services.
4. The movements between the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual and the 2026-27 Budget Target are primarily due to timing of funding from the Commonwealth Government's MPS Agreement.
5. The difference in the 2026-27 Budget Target compared to the 2025-26 Budget and the 2025-26 Estimated Actual is primarily due to timing of reconciliation of prior year contractual commitments.
6. The increase in 2025-26 Estimated Actual and 2026-27 Budget Target compared to the 2024-25 Actual is primarily due to implementation of From Hospital to Home disability transition support services which includes expanded scope for more complex cases.
7. The movements between the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and the 2026-27 Budget Target reflect additional investment in services for older adults (Older Care Adult Hubs).

6. Public and Community Health Services

The provision of healthcare services and programs delivered to increase optimal health and wellbeing, encourage healthy lifestyles, reduce the onset of disease and disability, reduce the risk of long-term illness as well as detect, protect and monitor the incidence of disease in the population. Public and Community Health Services include public health programs, Aboriginal health programs, disaster management, environmental health, the provision of grants to non-government organisations for public and community health purposes, emergency road and air ambulance services, services to assist rural-based patients travel to receive care, and State-wide pathology services provided to external Western Australian agencies.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,523,686	1,451,400	1,664,328	1,675,043	1
Less Income	227,743	212,750	237,651	241,213	1
Net Cost of Service	1,295,943	1,238,650	1,426,677	1,433,830	
Employees (Full-Time Equivalents)	3,246	3,891	3,368	3,431	
Efficiency Indicators					
Average cost per person of delivering population health programs by population health units.....	\$148	\$145	\$147	\$151	
Cost per person of providing preventive interventions, health promotion and health protection activities that reduce the incidence of disease or injury ...	\$78	\$70	\$86	\$96	1
Average cost per breast screening	\$183	\$176	\$191	\$216	2
Cost per trip for road-based patient transport services, based on the total accrued costs of these services for the total number of trips	\$707	\$659	\$696	\$668	
Cost per trip of patient emergency air-based transport, based on the total accrued costs of these services for the total number of trips	\$10,423	\$10,354	\$11,062	\$11,638	
Average cost per trip of Patient Assisted Travel Scheme	\$642	\$535	\$536	\$554	3

Explanation of Significant Movements

(Notes)

1. The variances between the 2025-26 Budget, 2025-26 Estimated Actual and the 2026-27 Budget Target are primarily due to the timing of funding allocations for specific Commonwealth Government funded programs and additional State Government investment in research and winter preparedness initiatives.
2. The increase in average cost in the 2026-27 Budget Target is primarily due to the Government's additional investment to improve access to breast screening services.
3. The decrease from the 2024-25 Actual to the 2025-26 Budget is primarily due to timing of reconciliation of prior year reimbursements and invoices for Patient Assisted Travel Scheme.

7. Pathology Services

The provision of State-wide external diagnostic services across the full range of pathology disciplines, inclusive of forensic biology and pathology services to other government agencies and services provided to the public by PathWest. This service also includes the operational costs of PathWest in delivering services to both health service providers and the public.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	473,120	427,987	459,979	454,666	
Less Income	63,138	66,680	70,153	70,764	
Net Cost of Service	409,982	361,307	389,826	383,902	1
Employees (Full-Time Equivalents)	2,093	2,106	2,123	2,124	
Efficiency Indicator					
Average cost of pathology services per test panel	\$29	\$24	\$29	\$30	1

Explanation of Significant Movements

(Notes)

1. The movement between the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual is mainly due to higher testing costs in 2024-25, resulting from increased test volumes and rising costs associated with CPI and the public sector wages policy.

8. Community Dental Health Services

Community Dental Health Services include the school dental service (providing dental health assessment and treatment for school children); the adult dental service for financially, socially and/or geographically disadvantaged people and Aboriginal people; additional and specialist dental; and oral health care provided by the Oral Health Centre of Western Australia to holders of a Health Care Card. Services are provided through government-funded dental clinics, itinerant services and private dental practitioners participating in the metropolitan, country and orthodontic patient dental subsidy schemes.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	136,297	136,494	146,061	143,107	
Less Income	21,247	12,058	22,070	12,268	1
Net Cost of Service	115,050	124,436	123,991	130,839	
Employees (Full-Time Equivalents)	648	651	663	663	
Efficiency Indicators					
Average cost per patient visit of WA Health provided dental health programs for:					
School children.....	\$328	\$377	\$394	\$414	2
Socio-economically disadvantaged adults.....	\$429	\$340	\$412	\$365	3

Explanation of Significant Movements

(Notes)

1. The decrease between the 2025-26 Estimated Actual and the 2026-27 Budget is primarily due to the timing of Commonwealth Government funding and recoveries associated with delivery of dental services.
2. The variances between the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual are due to workforce recruitment challenges decreasing the cost of delivering services in 2024-25.
3. The movement from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to the timing of funding for Commonwealth Government funding of Dental Services for Adults.

9. Small Rural Hospital Services

Provides emergency care and limited acute medical/minor surgical services in locations 'close to home' for country residents/visitors, by small and rural hospitals classified as block funded, including community care services aligning to local community needs.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	364,214	382,835	385,124	403,829	
Less Income	156,050	148,645	150,085	153,348	
Net Cost of Service	208,164	234,190	235,039	250,481	
Employees (Full-Time Equivalents)	1,380	1,402	1,420	1,454	
Efficiency Indicator					
Average cost per rural and remote population (selected small rural hospitals)	\$563	\$604	\$629	\$658	

10. Health System Management - Policy and Corporate Services

The provision of strategic leadership, policy and planning services, system performance management and purchasing linked to the State-wide planning, budgeting and regulation processes. Health System Management - Policy and Corporate Services includes corporate services inclusive of statutory financial reporting requirements, overseeing, monitoring and promoting improvements in the safety and quality of health services and system-wide infrastructure and asset management services.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	298,168	267,084	286,248	308,742	1
Less Income	63,137	64,025	69,723	58,669	
Net Cost of Service	235,031	203,059	216,525	250,073	1
Employees (Full-Time Equivalents)	1,183	1,114	1,204	1,205	
Efficiency Indicators					
Average cost of public health regulatory services per head of population.....	\$6	\$5	\$8	\$8	2
Average cost for the Department of Health to undertake system manager functions per Health Service Provider full-time equivalent	\$5,581	\$5,061	\$5,478	\$5,743	1

Explanation of Significant Movements

(Notes)

1. The variances between the 2024-25 Actual, 2025-26 Estimated Actual, and 2026-27 Budget Target and associated efficiency indicators are primarily due to the timing for specific projects including Commonwealth Government funded programs.
2. The increase in the 2025-26 Estimated Actual compared to the 2024-25 Actual is primarily due to funding approved for Tobacco and Vaping Compliance Activities.

11. Health Support Services

The provision of purchased health support services to WA Health entities inclusive of corporate recruitment and appointment, employee data management, payroll services, workers compensation calculation and payments and processing of termination and severance payments. Health Support Services includes finance and business systems services, ICT services, workforce services, project management of system-wide projects and programs and the management of the supply chain and whole-of-health contracts.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	453,694	418,499	461,661	486,957	1
Less Income	1,284	1,090	1,083	1,098	2
Net Cost of Service	452,410	417,409	460,578	485,859	1
Employees (Full-Time Equivalents)	1,489	1,501	1,506	1,525	
Efficiency Indicators					
Average cost of accounts payable services per transaction	\$7	\$6	\$6	\$6	
Average cost of employee and payroll services to Health Support Services' clients	\$1,287	\$1,365	\$1,704	\$1,782	3
Average cost of procurement and supply services by purchasing transaction...	\$67	\$43	\$52	\$54	4
Average cost of providing end-to-end ICT shared services to Health Support Services' clients	\$5,552	\$5,385	\$5,423	\$5,437	

Explanation of Significant Movements

(Notes)

1. The variances between the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are primarily due to timing of major ICT projects.
2. The decrease from the 2024-25 Actual to the 2025-26 Budget and 2025-26 Estimated Actual reflects revised revenue settings, including the impact of direct grants and subsidies.
3. The variance in the 2025-26 Estimated Actual to the 2026-27 Budget Target is primarily due to timing of expenditure associated with specific projects.
4. The variances in the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual are due to the one-off write-down of inventory during 2024-25 and continuation of supplementary supply chain funding approved after the 2025-26 Budget.

Asset Investment Program

1. WA Health has an AIP worth \$7.3 billion. There are an unprecedented number of major projects underway across the State.
2. A total of \$5.5 billion is committed over the forward estimates period, inclusive of a further \$1.8 billion from the Building Hospitals Fund to be allocated in future years, encompassing a mixture of new asset investments, maintenance and improvements, expansions of existing assets and planning for future projects.

	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							
Hospitals, Health Centres and Community Facilities							
Albany Health Campus - Expansion	59,987	6,014	6,014	45,125	8,848	-	-
Claremont Therapeutic Riding Centre	10,629	29	29	10,600	-	-	-
Geraldton Radiation Oncology Service	38,428	15,214	15,214	23,214	-	-	-
GP Ask	1,400	1,191	1,191	209	-	-	-
Kalbarri Health Centre Air-Conditioning Upgrade	1,000	100	100	900	-	-	-
Kalgoorlie Health Campus Master Plan	867	667	667	200	-	-	-
Royal Perth Hospital - ED Expansion	41,350	35,137	35,137	2,436	3,777	-	-
Other Works in Progress							
Equipment							
Australian Standard 5369 Reprocessing of Reusable							
Medical Devices	7,432	4,088	1,507	3,344	-	-	-
Fiona Stanley Hospital Catheterisation Lab	16,536	7,632	7,632	8,904	-	-	-
Medical Equipment and Imaging Replacement Program	889,625	702,973	49,477	58,234	63,416	65,002	-
Newborn Bloodspot Screening Program	2,915	2,215	1,502	500	200	-	-
Nurse Call Systems Replacement Program	1,728	365	348	1,363	-	-	-
State-Wide 24/7 Teletstroke Service	2,345	142	109	1,555	513	65	70
Perth Children's Hospital							
MRI and Fit-Out	4,832	605	605	1,051	3,176	-	-
PET CT Scanner and Fit-Out	6,874	982	982	1,713	4,179	-	-
Sir Charles Gairdner Hospital							
CT Scanner	15,368	3,063	1,490	6,600	5,278	427	-
Replacement of Biplanar Digital Angiography Units	3,794	514	150	1,500	1,500	280	-
Hospitals, Health Centres and Community Facilities							
Albany General Dental Clinic	10,490	170	-	-	4,352	5,968	-
Albany Health Campus - Carpark	2,125	1,925	1,610	200	-	-	-
Anti-Ligature Remediation Program - Statewide	22,529	10,960	10,683	11,569	-	-	-
Armadale Mental Health Emergency Centre	21,008	1,977	886	8,600	9,226	1,205	-
Bentley Health Service							
Secure Extended Care Unit	66,829	6,274	2,915	29,761	29,756	1,038	-
Surgecentre	166,991	8,710	7,319	30,000	87,000	41,281	-
Broome Renal Hostel	23,262	698	62	22,564	-	-	-
Bunbury Hospital Redevelopment	571,949	252,822	197,544	171,647	127,308	20,172	-
Byford Health Hub	41,732	10,463	7,000	28,021	3,000	248	-
Cladding							
Fiona Stanley Hospital	15,308	11,877	7,656	3,431	-	-	-
Fiona Stanley Hospital - Building B	33,093	943	943	15,500	12,000	4,650	-
Perth Children's Hospital	27,377	97	97	16,189	11,091	-	-
Queen Elizabeth II (QEII) Medical Centre	19,759	10,856	7,200	8,903	-	-	-
Critical Staff Accommodation Upgrade Program	39,747	20,137	7,061	4,576	4,801	5,016	5,217
East Metropolitan Health Service							
Anti-Ligature Remediation Program	3,936	3,747	1,585	189	-	-	-
Electrical Plant Replacement Program	6,519	643	643	5,726	150	-	-
Fire Safety Upgrades	6,895	6,578	758	317	-	-	-
Mechanical Plant Replacement Program	7,947	459	459	7,329	159	-	-
Fremantle Hospital							
Fremantle Mental Health Beds	80,791	76,916	36,197	3,875	-	-	-
Safety, Fire Compliance and Critical Electrical Infrastructure	17,522	6,024	5,898	10,692	806	-	-
Geraldton Health Campus - Redevelopment	191,974	190,224	114,101	1,750	-	-	-
Geraldton Hospital Co-Location	2,000	959	500	1,041	-	-	-
Graylands Reconfiguration and Forensics Project	186,747	3,629	3,629	19,998	87,548	75,188	384
Health Asset and Infrastructure Replacement Program	195,989	33,492	33,492	25,290	38,214	47,080	51,913
Hedland Health Campus MRI	14,751	3,046	2,778	6,746	4,959	-	-
Joondalup Health Campus Development Stage 2	300,569	299,904	25,146	665	-	-	-
King Edward Memorial Hospital Critical Infrastructure	33,653	24,653	2,678	4,000	5,000	-	-
Laverton Hospital	65,714	42,118	39,953	23,596	-	-	-
Meekatharra Hospital	73,423	4,199	2,000	31,656	37,568	-	-
Mental Health Works at Regional Hospitals	2,600	2,525	516	75	-	-	-
Minor Building Works Program	254,873	198,294	17,501	22,801	18,781	9,915	5,082
Mt Lawley Hospital Acquisition and Transition	168,255	15,001	15,001	153,254	-	-	-

	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
Mullewa Hospital	22,805	14,071	14,071	8,434	300	-	-
New Mandurah Hospital	148,846	70,425	51,187	78,421	-	-	-
New Women and Babies Hospital Project.....	1,781,884	437,929	411,687	893,132	450,823	-	-
Newman Health Service Redevelopment Project.....	58,636	58,624	170	12	-	-	-
North Metropolitan Health Service							
Criminal Law (Mental Impairment) Reforms - Interim Accommodation	421	100	100	321	-	-	-
Fit-Out Mental Health Hubs.....	6,066	3,773	-	2,293	-	-	-
Peel Health Campus - Transition Cost	1,239	739	26	500	-	-	-
Perth Children's Hospital - Ward 5A Reconfiguration	21,833	12,093	8,971	9,100	640	-	-
QEI Medical Centre Parking Upgrade	8,950	7,111	7,111	1,839	-	-	-
Renal Dialysis and Support Services	35,586	35,510	1,354	76	-	-	-
Renal Dialysis Centre in Halls Creek	24,545	590	8	10,700	13,255	-	-
Rockingham Mental Health Emergency Centre.....	18,539	990	990	4,478	9,014	4,057	-
Royal Perth Hospital							
A Block Window Replacement	1,500	1,002	800	498	-	-	-
Aseptic Unit	8,835	8,310	500	525	-	-	-
Fire Safety Upgrades.....	9,532	5,655	251	1,250	1,315	1,312	-
Silverchain Transition of Rural and Remote Health Services	6,657	6,204	5,065	453	-	-	-
Sir Charles Gairdner Hospital							
ED Upgrade and Behavioural Assessment Urgent Care Centre	58,033	32,913	24,934	22,926	2,194	-	-
Good Manufacturing Practice Laboratories and Cyclotron	44,750	37,610	60	7,140	-	-	-
Image Guided Theatre	21,641	2,614	1,198	16,150	2,877	-	-
Intensive Care Unit	40,033	27,957	24,611	12,076	-	-	-
Refurbishment Works for Biplanar Units.....	15,270	2,671	990	5,627	5,378	1,594	-
St John of God Midland							
Mental Health Emergency Centre	6,021	935	-	5,086	-	-	-
Public Hospital Expansion	80,201	2,075	2,075	78,126	-	-	-
Step Up/Step Down Facilities							
Broome	19,398	15,559	15,072	3,690	149	-	-
Karratha	19,668	18,797	15,289	671	200	-	-
Metropolitan Youth	6,088	1,549	1,500	4,539	-	-	-
South Hedland.....	17,731	2,395	2,217	11,283	4,053	-	-
Tom Price Hospital Redevelopment.....	92,752	10,914	10,040	40,326	40,309	1,203	-
WA Country Health Service - Mental Health Facility Improvements.....	1,294	22	22	1,272	-	-	-
Information and Communication Equipment and Infrastructure							
Critical Health ICT Infrastructure Program	139,437	78,934	52,690	60,503	-	-	-
Digital Health Delivery Agency.....	299	108	108	191	-	-	-
East Metropolitan Health Service - Health in a Virtual Environment	9,207	7,997	-	1,210	-	-	-
Electronic Medical Record Program.....	157,528	75,905	32,322	73,810	7,813	-	-
Human Resource Management Information System	274,822	247,139	83,924	27,683	-	-	-
Outpatient Reform - Smart Referrals	4,372	2,049	2,049	1,161	1,162	-	-
Picture Archiving and Communication System - Radiology Information System	36,256	35,154	379	724	378	-	-
State Health Operations Centre.....	15,433	9,854	-	5,352	227	-	-
WA Country Health Service - Picture Archiving and Communication System Regional Resource Centre	5,689	4,333	142	600	756	-	-
COMPLETED WORKS							
Election Commitments							
Hospitals, Health Centres and Community Facilities							
Geraldton Renal Dialysis Centre.....	2,000	2,000	2,000	-	-	-	-
St John of God Midland - ED Expansion ^(a)	7,400	7,400	7,400	-	-	-	-
Water Birthing Facility at Rockingham General Hospital....	300	300	300	-	-	-	-
Other Completed Works							
Equipment							
Albany Radiation Oncology	13,125	13,125	1,014	-	-	-	-
Automated Controlled Substance Storage	783	783	183	-	-	-	-
Cockburn Mental Health Clinic.....	1,055	1,055	248	-	-	-	-
Emergency Capital Works	6,984	6,984	1	-	-	-	-
Geraldton Emergency Generators	1,580	1,580	1,580	-	-	-	-
Installation of Automated Sprinkler Systems at the Rockingham Peel Region	66	66	66	-	-	-	-
Perth Children's Hospital - Gait Laboratory Fit-Out	560	560	560	-	-	-	-
Royal Perth Hospital - Chiller.....	881	881	106	-	-	-	-
Hospitals, Health Centres and Community Facilities							
Bentley Health Service - Remediation of Ligature Point Risks	3,868	3,868	11	-	-	-	-
Bunbury BreastScreen WA Clinic Relocation	2,280	2,280	2,138	-	-	-	-

	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
Carnarvon Aged and Palliative Care Facility	17,413	17,413	1,513	-	-	-	-
Child and Adolescent Health Service - Children's Hospice Western Australia	2,577	2,577	2,577	-	-	-	-
Collie Hospital Upgrade	13,890	13,890	168	-	-	-	-
East Metropolitan Health Service - Medical Respite Centre	1,557	1,557	80	-	-	-	-
Harvey Health Campus Redevelopment	11,938	11,938	133	-	-	-	-
Integrated Older Adults Model of Care	56	56	56	-	-	-	-
North Metropolitan Health Service - Critical Infrastructure Project	1,526	1,526	14	-	-	-	-
PathWest - Laboratory Equipment and Asset Replacement/Maintenance	4,496	4,496	926	-	-	-	-
Peel Health Campus - Expansion of ED	3,610	3,610	21	-	-	-	-
Perth Health Innovation Hub	15,096	15,096	14,088	-	-	-	-
Pilbara Renal Service	960	960	334	-	-	-	-
Remote Indigenous Health	23,775	23,775	207	-	-	-	-
Royal Perth Hospital High Voltage Switchgear	3,000	3,000	1,788	-	-	-	-
Innovation Hub - Synapse	2,129	2,129	193	-	-	-	-
Intensive Care Unit	24,284	24,284	252	-	-	-	-
Refurbishment of Ward 2K	6,980	6,980	715	-	-	-	-
Sarich Neuroscience Research Institute Centre	34,507	34,507	110	-	-	-	-
Sir Charles Gairdner Hospital 24 Hospital Beds	22,257	22,257	120	-	-	-	-
Redevelopment of the Watling Walk Retail Precinct	1,136	1,136	23	-	-	-	-
Special Needs Dental Clinic Relocation	6,104	6,104	1,007	-	-	-	-
St John of God Midland - Master Planning Project	283	283	283	-	-	-	-
WA Hospitals Centre Pharmaceutical Manufacturing Facility (AUSPMAN)	5,041	5,041	40	-	-	-	-
Information and Communication Equipment and Infrastructure - Cyber Security Program	5,233	5,233	1,662	-	-	-	-
NEW WORKS							
Election Commitments							
Hospitals, Health Centres and Community Facilities - North Metropolitan Health Service Early Childhood Dental Program	3,976	-	-	750	1,000	1,000	1,226
Other New Works							
Equipment - Regional Virtual Care Platform	1,330	-	-	1,330	-	-	-
Hospitals, Health Centres and Community Facilities Child and Adolescent Mental Health Services Bentley Community Clinic	2,784	-	-	696	1,810	278	-
QELI Medical Centre Master Planning	1,500	-	-	1,500	-	-	-
Information and Communication Equipment and Infrastructure - New Infectious Diseases Management Systems	2,049	-	-	2,049	-	-	-
Total Cost of Asset Investment Program	7,263,633	3,560,591	1,489,795	2,235,912	1,116,259	286,979	63,892
FUNDED BY							
Capital Appropriation			683,990	557,863	351,895	164,197	63,438
Commonwealth Grants			64,678	17,450	24,450	-	-
Funding included in Department of Treasury and Finance - Administered Item			32,128	301,799	178,413	91,719	384
Internal Funds and Balances			(8,379)	85,314	25,761	25,095	70
Major Treasurer's Special Purpose Account(s) Asset Maintenance Fund			13,412	12,553	806	-	-
Building Hospitals Fund			54,170	1,035,768	482,230	-	-
Digital Capability Fund			142,162	163,157	8,975	-	-
New Women and Babies Hospital Account			391,828	-	-	-	-
Royalties for Regions Fund			91,424	42,057	43,729	5,968	-
Other Grants and Subsidies			24,382	19,951	-	-	-
Total Funding			1,489,795	2,235,912	1,116,259	286,979	63,892

(a) St John of God Midland ED Expansion funding to support Project Definition Planning.

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services increased by \$997 million (7%) between the 2025-26 Budget and the 2025-26 Estimated Actual. This growth is primarily driven by higher-than-expected demand in hospital activity and the corresponding rise in operational expenditure.
2. The Total Cost of Services is projected to increase by \$1 billion (6.7%) between the 2025-26 Estimated Actual and the 2026-27 Budget Year. This increase is primarily driven by continued growth in hospital service delivery, with a particular emphasis on workforce expansion required to meet ongoing service demand.

Statement of Financial Position

3. The estimated total equity increased by \$1.8 billion (11.7%) from the 2025-26 Budget to the 2025-26 Estimated Actual. This is mainly attributed to an increase in the value of land and buildings held by WA Health in 2024-25 following the annual revaluation process and the revised timing of capital projects.
4. The estimated total equity is expected to increase by \$2.1 billion (12.3%) between the 2025-26 Estimated Actual and the 2026-27 Budget Year. This uplift is primarily driven by revised timing of capital expenditure within WA Health's AIP, along with increased drawdowns to support the continuation and completion of infrastructure projects currently underway.

Statement of Cashflows

5. The increase of \$44.6 million (5.1%) between the 2025-26 Budget and 2025-26 Estimated Actual cash assets at the end of the reporting period is primarily attributable to timing differences in the delivery of capital projects and recurrent initiatives.
6. The estimated reduction of \$112 million (-12.2%) between the 2025-26 Estimated Actual and the 2026-27 Budget Year is primarily due to changes in the timing of estimated major capital projects payments and operating cash outflows.

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	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	8,269,694	8,351,326	8,882,791	9,872,573	9,917,321	9,873,456	9,762,563
Grants and subsidies ^(c)	132,593	105,012	149,190	182,007	180,143	150,038	151,805
Supplies and services	1,475,786	1,195,415	1,327,672	1,327,104	1,269,072	1,280,105	1,383,359
Accommodation	106,818	92,962	93,680	91,873	90,391	93,427	97,120
Depreciation and amortisation	476,232	453,614	538,920	588,776	430,456	429,562	428,668
Direct patient support costs	1,496,661	1,453,839	1,514,838	1,506,621	1,512,231	1,559,333	1,631,527
Indirect patient support costs	368,921	359,209	365,471	341,572	351,651	365,048	381,830
Visiting medical practitioner costs	234,915	195,329	198,310	197,562	202,520	210,109	221,651
Private sector contract costs	949,316	1,269,303	1,377,085	1,386,783	1,293,908	1,346,530	1,412,028
Finance and interest costs	10,369	3,020	3,085	9,270	3,062	2,939	2,896
Maintenance	254,546	275,382	275,382	282,955	285,784	288,642	291,528
Other expenses	333,171	469,931	495,165	461,157	383,874	405,935	443,748
TOTAL COST OF SERVICES	14,109,022	14,224,342	15,221,589	16,248,253	15,920,413	16,005,124	16,208,723
Income							
Sale of goods and services	413,785	467,297	467,297	456,110	478,368	501,665	526,096
Grants and subsidies	325,399	241,218	402,444	227,932	198,361	152,205	152,845
National Health Reform Agreement	2,888,633	3,238,790	3,175,107	3,590,913	3,910,537	4,255,731	4,628,540
Other revenue	590,171	530,707	551,378	586,970	610,313	634,640	660,028
Resources received free of charge - Commonwealth	72,225	65,513	71,037	71,037	71,037	71,037	65,513
Total Income	4,290,213	4,543,525	4,667,263	4,932,962	5,268,616	5,615,278	6,033,022
NET COST OF SERVICES	9,818,809	9,680,817	10,554,326	11,315,291	10,651,797	10,389,846	10,175,701
INCOME FROM GOVERNMENT							
Service appropriations	8,160,831	8,142,571	8,676,158	9,440,152	8,985,323	8,687,858	8,478,746
Resources received free of charge	3,648	6,888	6,888	6,888	6,888	6,888	6,888
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	2,094	14,124	13,412	12,553	806	-	-
Royalties for Regions Fund							
Regional Community Services Fund	96,929	112,981	102,259	112,099	110,092	110,638	102,697
Regional Infrastructure and Headworks							
Fund	23,281	20,509	20,509	20,509	20,509	20,509	20,509
Other appropriations	-	12,266	70,258	115,961	21,320	21,591	14,428
Service Delivery Agreement	1,166,997	1,235,005	1,293,657	1,355,120	1,314,123	1,336,781	1,354,531
Other revenues	174,300	162,796	168,072	188,851	197,249	196,052	196,794
TOTAL INCOME FROM GOVERNMENT	9,628,080	9,707,140	10,351,213	11,252,133	10,656,310	10,380,317	10,174,593
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(190,729)	26,323	(203,113)	(63,158)	4,513	(9,529)	(1,108)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 50,667, 52,915 and 54,511 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	\$'000	\$'000	\$'000	\$'000	\$'000
Aged and Continuing Care Services.....	19,934	7,555	35,151	40,894	40,475	33,711	34,108
Community Dental Health Services.....	320	552	312	359	356	296	300
Health Support Services	2,162	2,018	1,707	2,423	2,398	1,997	2,021
Health System Management - Policy and							
Corporate Services.....	30,252	35,175	23,991	33,847	33,500	27,902	28,231
Mental Health Services	50	2,818	111	533	527	439	444
Pathology Services	9	-	11	10	10	8	9
Public and Community Health Services.....	78,483	55,039	86,798	102,338	101,291	84,364	85,356
Public Hospital Admitted Services.....	1,015	710	816	1,169	1,157	964	975
Public Hospital Emergency Services	70	378	56	79	78	65	66
Public Hospital Non-Admitted Services	250	98	199	280	277	231	233
Small Rural Hospital Services	48	669	38	75	74	61	62
TOTAL	132,593	105,012	149,190	182,007	180,143	150,038	151,805

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	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
CURRENT ASSETS							
Cash assets	473,958	378,287	345,712	225,828	195,140	165,793	161,471
Restricted cash	560,533	472,204	549,406	535,587	532,968	532,968	532,968
Holding Account receivables	-	-	-	124,063	254,393	390,961	534,009
Receivables	378,341	353,229	349,409	349,409	349,409	349,409	349,409
Other.....	163,354	201,925	163,354	163,354	163,354	163,354	163,354
Total current assets	1,576,186	1,405,645	1,407,881	1,398,241	1,495,264	1,602,485	1,741,211
NON-CURRENT ASSETS							
Holding Account receivables	6,060,825	6,510,770	6,510,770	7,139,724	7,612,959	8,087,514	8,563,476
Property, plant and equipment ^(b)	11,073,241	9,863,242	12,002,975	13,656,871	14,214,753	13,944,249	13,451,552
Receivables	211,001	167,923	211,001	211,001	211,001	211,001	211,001
Intangibles	427,535	418,396	462,608	529,326	671,179	813,032	954,885
Restricted cash	-	21,477	21,477	42,954	64,431	85,908	107,385
Other ^(b)	-	50,471	-	-	-	-	-
Total non-current assets	17,772,602	17,032,279	19,208,831	21,579,876	22,774,323	23,141,704	23,288,299
TOTAL ASSETS	19,348,788	18,437,924	20,616,712	22,978,117	24,269,587	24,744,189	25,029,510
CURRENT LIABILITIES							
Employee provisions	1,934,465	1,683,223	1,954,976	2,100,516	2,252,323	2,410,368	2,574,893
Payables	693,517	678,533	693,517	693,517	693,517	693,517	693,517
Borrowings and leases	43,117	33,929	45,333	85,981	89,110	92,176	80,948
Other.....	83,526	93,667	79,656	75,786	71,916	68,046	64,176
Total current liabilities	2,754,625	2,489,352	2,773,482	2,955,800	3,106,866	3,264,107	3,413,534
NON-CURRENT LIABILITIES							
Employee provisions	320,745	308,460	320,745	364,794	411,069	459,558	510,348
Borrowings and leases	160,635	74,913	141,630	142,619	125,236	108,717	107,374
Other.....	14,931	14,931	14,931	14,931	14,931	14,931	14,931
Total non-current liabilities	496,311	398,304	477,306	522,344	551,236	583,206	632,653
TOTAL LIABILITIES.....	3,250,936	2,887,656	3,250,788	3,478,144	3,658,102	3,847,313	4,046,187
EQUITY							
Contributed equity	9,960,873	11,086,733	11,432,058	13,629,265	14,736,264	15,031,184	15,118,739
Accumulated surplus/(deficit).....	(454,948)	(255,193)	(658,061)	(721,219)	(716,706)	(726,235)	(727,343)
Reserves.....	6,591,927	4,718,728	6,591,927	6,591,927	6,591,927	6,591,927	6,591,927
Total equity	16,097,852	15,550,268	17,365,924	19,499,973	20,611,485	20,896,876	20,983,323
TOTAL LIABILITIES AND EQUITY	19,348,788	18,437,924	20,616,712	22,978,117	24,269,587	24,744,189	25,029,510

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

(b) Variances between the 2025-26 Budget figure and 2025-26 Estimated Actual onwards reflect a remapping of some assets from Property, plant and equipment to Other; total amounts are unaffected.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26 Estimated	2026-27 Budget Year	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	7,720,792	7,692,626	8,255,145	8,687,135	8,381,758	8,076,735	7,859,736
Capital appropriation	420,228	553,737	711,609	586,602	376,979	188,480	86,839
Administered equity contribution.....	-	144,348	32,128	301,799	178,413	91,719	384
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	2,094	14,124	13,412	12,553	806	-	-
Digital Capability Fund	151,099	129,645	190,352	230,981	25,648	8,753	332
New Women and Babies Hospital Account	9,474	136,136	391,828	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	96,929	112,981	102,259	112,099	110,092	110,638	102,697
Regional Infrastructure and Headworks Fund.....	79,625	88,043	111,934	62,566	64,238	26,477	20,509
Building Hospitals Fund	-	-	54,170	1,035,768	482,230	-	-
Service Delivery Agreement	1,166,997	1,235,004	1,293,656	1,355,120	1,314,123	1,336,781	1,354,531
Other.....	174,426	162,796	168,072	188,851	197,249	196,052	196,794
Administered appropriations	-	12,266	70,258	115,961	21,320	21,591	14,428
Net cash provided by Government	9,821,664	10,281,706	11,394,823	12,689,435	11,152,856	10,057,226	9,636,250
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(7,982,800)	(8,329,850)	(8,861,315)	(9,682,982)	(9,719,237)	(9,666,923)	(9,547,249)
Grants and subsidies.....	(132,593)	(105,012)	(149,190)	(182,007)	(180,143)	(150,038)	(151,805)
Supplies and services	(1,349,804)	(1,179,310)	(1,311,567)	(1,310,787)	(1,244,530)	(1,255,563)	(1,358,398)
Accommodation	(106,784)	(92,976)	(93,694)	(91,888)	(90,405)	(93,442)	(97,135)
Direct patient support costs	(1,488,153)	(1,391,633)	(1,447,108)	(1,439,391)	(1,445,001)	(1,492,103)	(1,569,821)
Indirect patient support costs	(368,881)	(359,179)	(365,141)	(341,542)	(351,621)	(365,018)	(381,800)
Visiting medical practitioner costs	(234,915)	(195,334)	(198,315)	(197,568)	(202,525)	(210,114)	(221,656)
Private sector contract costs.....	(949,316)	(1,269,241)	(1,377,023)	(1,386,720)	(1,301,860)	(1,354,482)	(1,419,980)
GST payments	(598,309)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)
Finance and interest costs.....	(10,369)	(3,020)	(3,085)	(9,270)	(3,062)	(2,939)	(2,896)
Maintenance	(254,545)	(272,105)	(272,105)	(279,588)	(282,384)	(285,208)	(288,060)
Other payments.....	(432,081)	(479,189)	(504,723)	(470,220)	(393,182)	(415,273)	(453,539)
Receipts ^(b)							
Grants and subsidies.....	391,125	241,218	402,444	227,932	198,361	152,205	152,845
National Health Reform Agreement	2,888,633	3,238,790	3,175,107	3,590,913	3,910,537	4,255,731	4,628,540
Sale of goods and services.....	392,174	467,297	467,297	456,110	478,368	501,665	526,096
Recoveries receipts.....	462,768	442,104	462,616	488,896	510,251	532,541	555,841
GST receipts.....	599,162	282,117	282,117	282,117	282,117	282,117	282,117
Other receipts	102,673	83,129	83,288	92,600	94,588	96,625	98,713
Net cash from operating activities	(9,072,015)	(9,204,311)	(9,992,514)	(10,535,512)	(10,021,845)	(9,752,336)	(9,530,304)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(507,032)	(1,102,075)	(1,489,795)	(2,235,912)	(1,116,259)	(286,979)	(63,892)
Net cash from investing activities.....	(507,032)	(1,102,075)	(1,489,795)	(2,235,912)	(1,116,259)	(286,979)	(63,892)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(54,697)	(27,742)	(29,117)	(30,237)	(26,582)	(25,781)	(24,899)
Other payments.....	(43,078)	-	(327)	-	-	-	-
Net cash from financing activities.....	(97,775)	(27,742)	(29,444)	(30,237)	(26,582)	(25,781)	(24,899)
NET INCREASE/(DECREASE) IN CASH HELD	144,842	(52,422)	(116,930)	(112,226)	(11,830)	(7,870)	17,155
Cash assets at the beginning of the reporting period	886,747	925,356	1,034,491	916,595	804,369	792,539	784,669
Net cash transferred to/from other agencies	2,902	(966)	(966)	-	-	-	-
Cash assets at the end of the reporting period	1,034,491	871,968	916,595	804,369	792,539	784,669	801,824

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

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

NET APPROPRIATION DETERMINATION (a)(b)

	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	\$'000	\$'000	\$'000	\$'000	\$'000
Grants and Subsidies							
Commonwealth Grants	266,388	151,427	273,873	151,712	135,392	113,886	114,526
National Health Reform Agreement							
National Health Reform Agreement	2,888,633	3,238,790	3,175,107	3,590,913	3,910,537	4,255,731	4,628,540
GST Receipts							
GST Input Credits	80,431	87,481	102,128	102,108	102,087	102,066	102,046
GST Receipts on Sales	536	536	1,737	794	363	166	76
Other Receipts							
Proceeds from Services Provided by							
Environmental Health Services	1,537	3,938	3,074	3,171	3,216	3,215	3,228
Proceeds from Services Provided by							
Miscellaneous Services	34,648	23,172	25,985	29,026	28,690	28,854	24,044
TOTAL	3,272,173	3,505,344	3,581,904	3,877,724	4,180,285	4,503,918	4,872,460

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

(b) Includes only those cash receipts that can be retained by the Department of Health under the *Financial Management Act 2006*, and excludes all other receipts, such as revenue that can be retained by health service providers under other Acts of Parliament.

Agency Special Purpose Account Details

STATE POOL ACCOUNT ^(a)

Account Purpose: The State Pool Account established by the *National Health Funding Pool Act 2012* provides a mechanism to receive Commonwealth Government funding for State hospitals and State funding for activity-based hospital services, as required under the National Health Reform Agreement.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	-	-	-	-
Receipts:				
State Contribution (WA Health)	4,275,529	4,896,740	4,922,904	5,288,366
State Contribution (Mental Health Commission)	325,486	546,404	567,140	633,015
Commonwealth Contribution ^{(b) (c)}	3,265,349	3,621,798	3,625,807	3,995,151
Cross Border Deposits	21,327	-	28,836	-
	7,887,691	9,064,942	9,144,688	9,916,532
Payments:				
Payments to Providers	7,377,821	8,673,895	8,692,668	9,484,926
Payments to State Managed Fund (WA Health)	268,035	291,789	293,628	340,412
Payments to State Managed Fund (Mental Health Commission)	217,356	99,258	127,082	91,194
Cross Border Payments	24,480	-	31,309	-
CLOSING BALANCE	-	-	-	-

(a) Note: totals may not add due to rounding.

(b) Commonwealth 2025-26 contribution includes the Commonwealth Government one-year \$158.1 million agreement, in place due to the 2025-30 National Health Reform Agreement Addendum having not been finalised in time.

(c) Commonwealth Government 2026-27 contribution uses a new methodology agreed in the recently signed 2026-31 National Health Reform Agreement Addendum.

STATE MANAGED FUND (HEALTH) ACCOUNT ^(a)

Account Purpose: The State Managed Fund (Health) Account established by the *National Health Funding Pool Act 2012* provides a mechanism to receive Commonwealth Government funding from the State Pool Account for non-activity-based hospital services and State funding for non-activity-based hospital services, as required under the National Health Reform Agreement.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	-	-	-	-
Receipts:				
State Contribution (WA Health)	491,376	411,513	434,333	457,373
State Contribution (Mental Health Commission) ^(b)	422,218	163,024	150,147	120,315
Commonwealth Contribution (via State Pool Account) ^(c)	268,035	291,789	293,628	340,412
Commonwealth Contribution (State Managed Fund via Mental Health Commission) ^{(b)(c)}	217,356	99,258	127,082	91,194
	1,398,985	965,583	1,005,190	1,009,294
Payments:				
Payments to Providers	1,398,985	965,583	1,005,190	1,009,294
CLOSING BALANCE	-	-	-	-

(a) Note: totals may not add due to rounding.

(b) From 2025-26, a significant part of the Mental Health Commission's funding has been moved from block to activity-based funding. The reduction in Mental Health Commission's block-funding is matched by an increase in the activity-based funding.

(c) Commonwealth Government 2026-27 contribution uses a new methodology agreed in the recently signed 2026-31 National Health Reform Agreement Addendum.

Division 21 Mental Health Commission

Part 5 Health

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 65 Net amount appropriated to deliver services	1,101,628	1,160,763	1,133,322	1,316,174	1,280,129	1,311,317	1,302,141
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	1,240	1,276	1,276	1,307	1,341	1,376	1,411
Total appropriations provided to deliver services.....	1,102,868	1,162,039	1,134,598	1,317,481	1,281,470	1,312,693	1,303,552
ADMINISTERED TRANSACTIONS							
Item 66 Mental Health Advocacy Service.....	8,278	7,846	7,848	10,274	10,664	10,897	11,108
Item 67 Mental Health Tribunal.....	4,015	4,383	4,386	4,678	4,789	4,952	5,063
Item 68 Office of the Chief Psychiatrist	5,107	5,590	5,593	6,065	6,292	6,436	6,576
TOTAL ADMINISTERED TRANSACTIONS....	17,400	17,819	17,827	21,017	21,745	22,285	22,747
CAPITAL							
Item 145 Capital Appropriation.....	59	1,091	293	5,045	45	51	46
TOTAL APPROPRIATIONS	1,120,327	1,180,949	1,152,718	1,343,543	1,303,260	1,335,029	1,326,345
EXPENSES							
Total Cost of Services	1,506,125	1,601,480	1,643,151	1,772,464	1,730,388	1,761,908	1,752,960
Net Cost of Services ^(a)	1,120,703	1,212,110	1,185,520	1,362,939	1,324,747	1,356,228	1,347,240
CASH ASSETS ^(b)	91,850	64,292	78,221	79,155	77,425	77,068	77,022

(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 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
New Initiatives					
Crisis Recovery and Intervention Support Services	621	3,490	3,617	3,826	3,886
New Mental Health Beds at Joondalup Health Campus.....	-	16,563	-	-	-
Prevention of Family and Domestic Violence.....	-	182	188	-	-
Ongoing Initiatives					
Active Recovery Team	-	11,931	12,612	13,362	14,411
Ambulance Mental Health Co-Response	4,855	8,810	9,276	10,018	10,286
Bilateral Schedule on Mental Health and Suicide Prevention WA Agreement Extension	-	7,179	-	-	-
Cockburn Health Facility	2,831	-	-	-	-
Community Services Contracts	-	10,393	10,801	11,225	11,360
Family Violence Perpetrator Intervention Pilot Program.....	-	838	862	887	913
Infant, Child and Adolescent System Transformation					
Infant, Child and Adolescent Mental Health Services Hub Bunbury	-	3,687	3,888	4,101	4,324
Perinatal Mental Health Support Groups.....	-	326	336	345	355

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WA Country Health Service Brief Crisis Intervention	-	2,035	2,146	2,263	2,386
Mental Health Hospital Services	54,298	75,912	20,314	(6,250)	(28,082)
Model for Violence Prevention Pilot Extension	-	1,361	-	-	-
Needle and Syringe Exchange Program	-	457	482	500	519
Perth Children's Hospital Ward 5A	-	6,608	-	-	-
Road Trauma Trust Account - Alcohol Interlocks Assessment and Treatment	-	215	274	334	396
Social and Emotional Wellbeing	-	5,440	13,992	14,396	14,813
South Hedland Step Up/Step Down	(3,607)	-	-	-	-
Suicide Prevention ^(a)	-	5,329	5,944	8,886	9,574
Other					
Non-Government Human Services Sector Indexation	742	870	876	8,907	17,570
Revisions to Own Source Revenue Estimates					
Commonwealth Take Home Naloxone	569	783	806	830	855
Mental Awareness, Respect and Safety	65	-	-	-	-
RiskCover Fund Insurance Premiums	(73)	142	-	-	-
State Fleet Updates	(21)	(22)	(21)	(17)	(18)

(a) Expenditure has been reprioritised from within the Commission's existing budget to support part or all of this initiative.

Significant Initiatives

New Initiatives

1. The Government has committed \$15.4 million in the 2026-27 Budget for a new Crisis Recovery and Intervention Support Services program for individuals who have mental health support needs greater than what can be provided by community services, but do not require inpatient admission. This service aims to deliver timely, person-centred, and recovery-oriented care that bridges this gap, reducing emergency department presentations and improves continuity of care ensuring these individuals can access appropriate healthcare to meet their needs.

Ongoing Initiatives

2. Aligned with the Ambulance Ramping Taskforce and Emergency Access Reforms, the Government has invested in a number of alternatives to emergency department presentations, including:
 - 2.1. \$52.3 million for the continuation of the Active Recovery Team program, which provides intensive, community-based treatment and wraparound supports;
 - 2.2. \$43.2 million from 2025-26 to continue the Ambulance Mental Health Co-Response Program to divert people experiencing mental health crisis from emergency departments, ensuring timely and appropriate care in the community;
 - 2.3. \$3.5 million for the Family Violence Perpetrator Intervention Pilot Program, which contributes to the Government's priority to end family and domestic violence by providing targeted intervention to perpetrators and/or their families who are impacted by alcohol and other drug (AOD) use; and
 - 2.4. \$2 million to maintain the Broome Needle and Syringe Exchange Program, providing community-based support for individuals at a disproportionate risk of harm.
3. Supporting the Government's commitment to Outcome 14 of Closing the Gap for Aboriginal and Torres Strait Islander people to enjoy high levels of social and emotional wellbeing, \$48.6 million has been committed over the forward estimates period for the continuation of the Social and Emotional Wellbeing program across Western Australia, providing holistic and culturally appropriate support to better meet the needs of Aboriginal people in Western Australia.
4. Investment in early intervention and prevention is a focus of the Western Australian Mental Health and Alcohol and Other Drugs Strategy 2026-2031 and the Western Australian Suicide Prevention Framework 2026-2031. The Government has committed \$29.7 million over the forward estimates period including:
 - 4.1. \$12.9 million in sustainability funding for existing suicide prevention services;

- 4.2. \$7.2 million for the continuation of the Youth Suicide Sanctuary, which provides short-term residential and therapeutic support for people aged 16 to 24 years experiencing suicidal thoughts, as an alternative to presenting to an emergency department;
 - 4.3. \$4.9 million for the expansion of the Children and Young People Responsive Suicide Support program into the South West, providing individual, group or family counselling supports to children and young people who have lost someone to suicide; and
 - 4.4. \$4.8 million for more suicide prevention workers in regional areas, to implement, lead and support suicide prevention activities in their communities.
5. Building on the Government's commitment to the Infant, Child and Adolescent System Transformation Program, a further \$26.2 million has been invested to continue the following initiatives to deliver more mental health support and promote alternatives to emergency departments for young people and their families:
 - 5.1. \$16 million for the Community Infant, Child and Adolescent Mental Health Services Hub located in Bunbury, which provides integrated specialised mental health support for young people and their families;
 - 5.2. \$8.8 million for telehealth-based mental health support which helps keep children living in rural and remote areas who are experiencing a mental health crisis out of hospital; and
 - 5.3. \$1.4 million for the Mother Baby Nurture program; a 10-week evidence based perinatal support group for mothers and their infants to foster perinatal mental health and early childhood development.
 6. The community support services sector being adequately resourced is fundamental to ensuring all Western Australians can access the healthcare they need, when they need it. Through the 2026-27 Budget, \$43.8 million has been committed to enhance mental health and AOD support providers to meet the needs of the community.

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
Ensuring All Western Australians Can Access the Healthcare We Need, When We Need It.	Improved mental health and wellbeing.	1. Prevention
	Reduced incidence of use and harm associated with alcohol and other drug use.	
	Accessible, high quality and appropriate mental health and alcohol and other drug treatments and supports.	2. Hospital Bed-Based Services 3. Community Bed-Based Services 4. Community Treatment 5. Community Support

Service Summary

Expense	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. Prevention.....	37,133	34,152	43,860	43,520	48,500	52,458	54,219
2. Hospital Bed-Based Services	642,092	640,092	673,303	736,459	678,964	689,641	664,976
3. Community Bed-Based Services	94,299	114,671	101,593	130,296	131,467	131,999	135,360
4. Community Treatment.....	650,937	729,021	733,907	765,381	778,479	792,795	800,526
5. Community Support.....	81,664	83,544	90,488	96,808	92,978	95,015	97,879
Total Cost of Services	1,506,125	1,601,480	1,643,151	1,772,464	1,730,388	1,761,908	1,752,960

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25	2025-26	2025-26	2026-27	
	Actual	Budget	Estimated Actual ^(b)	Budget Target	Note
Outcome: Improved mental health and wellbeing:					
Percentage of the population with high or very high levels of psychological distress ^{(c)(d)}	21.2%	≤18.0%	20.3%	≤18.0%	
Outcome: Reduced incidence of use and harm associated with AOD use:					
Percentage of the population aged 16 years and over reporting recent use of alcohol at a level placing them at risk ^{(c)(e)}	36.4%	≤35.1%	34.8%	≤35.1%	
Percentage of the population aged 16 years and over reporting recent use of illicit drugs ^{(c)(f)}	12.2%	≤11.8%	11.3%	≤11.8%	
Rate of hospitalisation for AOD use (per 100,000 population) ^(g)	848.1	<965.4	800.1	<965.4	1
Outcome: Accessible, high quality and appropriate mental health and AOD treatments and supports:					
Readmissions to acute specialised mental health inpatient services within 28 days of discharge ^(h)	14.4%	≤12%	13.8%	≤12%	
Percentage of post-discharge community care within seven days following discharge from acute specialised mental health inpatient services ⁽ⁱ⁾	87.7%	≥75%	87.4%	≥75%	2
Percentage of closed AOD treatment episodes completed as planned ^(j)	69.8%	≥76%	71.2%	≥76%	3
Percentage of the population receiving public clinical mental health care or AOD treatment ^(k)	2.7%	≤3.7%	3.3%	≤3.7%	

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

(b) Based on preliminary annual report data for 2025-26. Some aggregates may be adjusted for the Commission's Annual Report.

(c) The 2025-26 Estimated Actual is preliminary and subject to change. It pertains to the most recently available data for the 2025 calendar year.

(d) This indicator utilises the Kessler Psychological Distress Scale, which assesses non-specific psychological distress, such as negative emotional states, in individuals aged 18 years and older. The data is collected from the Health and Wellbeing Surveillance System (HWSS).

(e) This indicator presents the prevalence of recent use (in the last year) of alcohol at a level placing them at risk for those aged 16 years and over based on the 2020 National Health and Medical Research Council alcohol guidelines. Data is sourced from the HWSS.

(f) This indicator presents the prevalence of recent use (in the last year) of illicit drugs for those aged 16 years and over. Data is sourced from the HWSS.

(g) The 2025-26 Estimated Actual is based on the most recent available data for the 2025 calendar year. The reliability of the estimate depends on the quality assurance and coding of hospitalisation data.

(h) Data for the 2025-26 Estimated Actual relates to the most recent available data for the 2025 calendar year. The target for this indicator is aspirational and has been determined at a national level.

(i) This indicator reports on clients who were followed up by public mental health services within seven days following discharge from acute public mental health inpatient services. Data for the 2025-26 Estimated Actual relates to the most recent available data for the 2025 calendar year.

(j) This is an indicator of the quality of AOD treatment supports and reports the percentage of closed episodes in AOD treatment services that were completed as planned. It provides an indication of the extent to which treatment objectives are likely to be achieved. Data for the 2025-26 Estimated Actual relates to the most recent available data.

(k) Data for the 2025-26 Estimated Actual relates to the most recent available data (January to June 2025 for mental health care and July 2023 to June 2024 for AOD treatment).

Explanation of Significant Movements

(Notes)

1. The 2024-25 Actual and the 2025-26 Estimated Actual are lower than the 2025-26 Budget and the 2026-27 Budget Target. Achieving a lower result indicates better performance. The 2025-26 Estimated Actual result is preliminary and subject to change due to coding delays.
2. The 2024-25 Actual and the 2025-26 Estimated Actual are higher than the 2025-26 Budget and the 2026-27 Budget Target. Achieving a higher percentage indicates better performance. The Commission's regular review and reporting of this indicator has assisted Health Service Providers to exceed 75%.
3. The 2024-25 Actual and the 2025-26 Estimated Actual are lower than the 2025-26 Budget and the 2026-27 Budget Target. The increasing complexity of clients particularly in relation to co-occurring mental health issues continues to impact completion rates and achievement of the target.

Services and Key Efficiency Indicators

1. Prevention

Prevention and promotion in the mental health and AOD sectors include activities to promote positive mental health, raise awareness of mental illness, suicide prevention, and the potential harms of AOD use in the community.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	37,133	34,152	43,860	43,520	1
Less Income	43	12	15	14	2
Net Cost of Service	37,090	34,140	43,845	43,506	
Employees (Full-Time Equivalents)	35	35	35	42	3
Efficiency Indicators					
Cost per capita spent on mental health and AOD prevention, promotion and protection activities.....	\$13.63	\$12.57	\$15.71	\$15.39	4

Explanation of Significant Movements

(Notes)

1. The variance between the 2025-26 Budget and the 2025-26 Estimated Actual is primarily a result of increased spending on a suite of prevention programs/activities, including the continuation of programs aimed at increasing awareness of suicide services and community knowledge and participation about suicide prevention.
2. The decrease from the 2024-25 Actual to the 2025-26 Budget is mainly due to the return of unspent funding from a service provider in 2024-25.
3. The variance between the 2025-26 Estimated Actual to the 2026-27 Budget Target reflects increased workforce capacity to support the delivery of prevention activity in the mental health and AOD sectors, including Suicide Prevention and Social and Emotional Wellbeing.
4. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is due to the increase in total spending on mental health and AOD prevention, promotion and protection activities.

2. Hospital Bed-Based Services

Hospital bed-based services include mental health acute inpatient units, sub-acute inpatient units, forensic units and Hospital in the Home. They also include the high medical AOD detoxification unit at Next Step.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	642,092	640,092	673,303	736,459	
Less Income	170,885	220,166	259,044	232,370	1
Net Cost of Service	471,207	419,926	414,259	504,089	
Employees (Full-Time Equivalents)	96	106	106	108	2
Efficiency Indicators					
Average cost per purchased bed-day in specialised mental health and AOD units	\$2,142	\$2,073	\$2,170	\$2,320	
Average cost per purchased bed-day in forensic mental health units	\$1,926	\$1,943	\$2,001	\$2,139	

Explanation of Significant Movements

(Notes)

1. The variance between the 2025-26 Budget and the 2025-26 Estimated Actual, and the 2025-26 Estimated Actual and 2026-27 Budget Target, is due to changes in Commonwealth funding under the National Health Reform Agreement, driven by changes in the mix of services eligible as in scope activity.
2. The variance between the 2024-25 Actual and the 2025-26 Budget reflects increased workforce capacity to support the delivery of hospital bed-based services.

3. Community Bed-Based Services

Community bed-based services are focused on providing recovery-oriented services and residential rehabilitation in a home-like environment.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	94,299	114,671	101,593	130,296	1,2
Less Income	109	41	35	43	3
Net Cost of Service	94,190	114,630	101,558	130,253	
Employees (Full-Time Equivalents)	19	26	26	26	4
Efficiency Indicators					
Average cost per purchased bed-day in mental health 24 hour and non-24 hour staffed community bed-based services	\$363	\$416	\$423	\$493	5
Average cost per bed-day in mental health step up/step down community bed-based units.....	\$1,032	\$1,063	\$790	\$856	6
Average cost per closed treatment episode in AOD residential rehabilitation and low medical withdrawal services	\$19,068	\$16,965	\$19,523	\$22,002	7,8

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget is higher than the 2024-25 Actual, primarily due to delays in the construction of Step Up/Step Down facilities in Karratha, South Hedland, and a youth-specific facility, along with the Youth Mental Health and AOD Homelessness Service not being fully operational. In addition, the 2025-26 Budget includes new funding for the Great Southern Drug and Alcohol Rehabilitation Centre and Ngala Residential Parenting Service.
2. The increase in the 2026-27 Budget Target from the 2025-26 Estimated Actual is for an additional initiative to establish a Crisis Recovery and Intervention Support Service and commencement of Step Up/Step Down services in South Hedland and Broome and election commitment delivery.
3. The decrease from the 2024-25 Actual to the 2025-26 Budget is mainly due to the return of unspent funding from a service provider in 2024-25.
4. The variance between the 2024-25 Actual and the 2025-26 Budget reflects increased workforce capacity to support the delivery of community bed-based services.
5. The increase from the 2024-25 Actual to the 2025-26 Budget reflects the recashflow of funding and new election commitments in the 2025-26 Budget, while the higher 2026-27 Budget Target primarily reflects increased funding for a new residential parenting service.
6. The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to an increase in occupancy for Step Up/Step Down services. Higher occupancy leads to lower average costs per bed-day.
7. The 2024-25 Actual and 2025-26 Estimated Actual are higher than the 2025-26 Budget due to the lower-than-expected number of closed treatment episodes and higher costs. The complexity of clients impacts closed treatment episodes in AOD residential rehabilitation and low medical withdrawal services. Additional funding was also provided for residential services to ensure sustainability.
8. The 2026-27 Budget Target is higher than the 2025-26 Estimated Actual primarily due to new funding provided for an alcohol and drug rehabilitation centre in 2026-27.

4. Community Treatment

Community treatment provides clinical care in the community for individuals with mental health and/or AOD problems. These services generally operate with multidisciplinary teams and include specialised and forensic community clinical services.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	650,937	729,021	733,907	765,381	1
Less Income	214,110	169,121	198,506	177,066	2
Net Cost of Service	436,827	559,900	535,401	588,315	
Employees (Full-Time Equivalents)	137	62	64	67	3
Efficiency Indicators					
Average cost per purchased treatment day of ambulatory care provided by public clinical mental health services	\$664	\$729	\$703	\$698	4
Average cost per closed treatment episode in community treatment based AOD services	\$3,131	\$2,938	\$3,024	\$3,107	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget is higher than the 2024-25 Actual due to new funding for the Acute Care and Response Team Bunbury, Virtual Infant, Child and Adolescent Mental Health Services Hub, the extension of the Active Recovery Team pilot program, mental health hospital service settings updates and the Public Sector Wages Policy.
2. The variance between the 2024-25 Actual and the 2025-26 Budget, the 2025-26 Budget and 2025-26 Estimated Actual, and the 2025-26 Estimated Actual and 2026-27 Budget Target, is due to changes in Commonwealth funding under the National Health Reform Agreement, driven by changes in the mix of services eligible as in scope activity.
3. The variance between the 2024-25 Actual and the 2025-26 Budget reflects the transfer to the East Metropolitan Health Service that took effect from 18 November 2024.
4. The 2025-26 Budget is higher than the 2024-25 Actual primarily due to additional funding for Infant, Child and Adolescent System Transformation initiatives, Acute Care Response Teams, and extension of the Active Recovery Team pilot program.

5. Community Support

Community support services provide individuals experiencing mental health and/or AOD issues and conditions access to the help and support they need to participate in their community. These services include peer support, home in-reach, respite, recovery and harm reduction programs.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 81,664	\$'000 83,544	\$'000 90,488	\$'000 96,808	
Less Income	275	30	31	32	1
Net Cost of Service	81,389	83,514	90,457	96,776	
Employees (Full-Time Equivalents)	11	14	14	14	
Efficiency Indicators					
Average cost per hour for community support provided to people with mental health issues.....	\$197	\$181	\$232	\$229	2
Average cost per episode of care in safe places for intoxicated people.....	\$634	\$662	\$546	\$634	3

Explanation of Significant Movements

(Notes)

1. The decrease from the 2024-25 Actual to the 2025-26 Budget is mainly due to the return of unspent funding from a service provider in 2024-25.
2. The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to increased licensing requirements at psychiatric hostels and additional community support funding to support consumers with increased acuity and complexity.
3. The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to the higher-than-expected number of admissions to Sobering Up Centres. The 2026-27 Budget Target is set higher than the 2025-26 Estimated Actual due to admission levels at Sobering Up Centres returning to the long-term average.

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							
20-Bed AOD Rehabilitation Facility in the Metropolitan Region	10,000	5,000	5,000	5,000	-	-	-
AOD - Broome Sobering Up Centre	11,568	10,877	9,871	691	-	-	-
COMPLETED WORKS							
A Safe Place Initiatives - Youth Mental Health and AOD Homelessness.....	4,979	4,979	4,979	-	-	-	-
Total Cost of Asset Investment Program.....	26,547	20,856	19,850	5,691	-	-	-
FUNDED BY							
Capital Appropriation			250	5,000	-	-	-
Internal Funds and Balances.....			10,950	-	-	-	-
Major Treasurer's Special Purpose Account							
Royalties for Regions Fund			8,650	691	-	-	-
Total Funding			19,850	5,691	-	-	-

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is estimated to increase by \$129 million in the 2026-27 Budget Year compared to the 2025-26 Estimated Actual. This is primarily a result of an increase in purchased public mental health services and services purchased from non-government organisations for initiatives including 25 new mental health beds at Joondalup Health Campus, Ambulance Mental Health Co-Response, Perth Children's Hospital Ward 5A Refurbishment, and the Bilateral Schedule on Mental Health and Suicide Prevention WA Agreement Extension.

Income

2. Income from Government is anticipated to increase by \$186 million in the 2026-27 Budget Year compared to the 2025-26 Estimated Actual. This is primarily due to increased funding for purchased public mental health services and non-government mental health and drug and alcohol services.

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)	46,149	38,866	39,140	42,944	44,151	44,427	45,511
Grants and subsidies ^(c)	4,229	318	1,628	4,988	488	128	128
Supplies and services	278,568	320,228	303,664	360,412	364,422	373,457	384,042
Accommodation	3,100	2,819	3,119	2,756	2,756	2,756	2,756
Depreciation and amortisation	608	480	462	688	708	708	708
Service Delivery Agreement - WA Health.....	1,165,617	1,235,005	1,291,607	1,356,999	1,314,123	1,336,781	1,316,164
Other expenses.....	7,854	3,764	3,531	3,677	3,740	3,651	3,651
TOTAL COST OF SERVICES	1,506,125	1,601,480	1,643,151	1,772,464	1,730,388	1,761,908	1,752,960
Income							
Grants and subsidies.....	7,954	5,790	6,359	4,705	806	830	855
National Health Reform Agreement	375,892	383,008	450,700	404,238	404,238	404,238	404,238
Other revenue	1,576	572	572	582	597	612	627
Total Income.....	385,422	389,370	457,631	409,525	405,641	405,680	405,720
NET COST OF SERVICES	1,120,703	1,212,110	1,185,520	1,362,939	1,324,747	1,356,228	1,347,240
INCOME FROM GOVERNMENT							
Service appropriations.....	1,102,032	1,161,179	1,133,738	1,316,600	1,280,566	1,311,765	1,302,600
Resources received free of charge	3,033	4,391	4,391	4,391	4,501	4,614	4,729
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	300	300	-	-	-	-
Royalties for Regions Fund	-	-	-	-	-	-	-
Regional Community Services Fund.....	30,212	41,479	37,038	40,285	37,127	37,236	37,236
Other revenues	2,576	1,911	1,976	2,131	2,190	2,250	2,312
TOTAL INCOME FROM GOVERNMENT	1,137,853	1,209,260	1,177,443	1,363,407	1,324,384	1,355,865	1,346,877
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	17,150	(2,850)	(8,077)	468	(363)	(363)	(363)

(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 298, 245 and 257 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			
Government Grants							
Community Services Grants	14	-	-	-	-	-	-
Enhanced Psychiatric Hostel and Long Stayers Funding	404	-	415	-	-	-	-
Kimberly Empowered Youth Network.....	-	-	115	-	-	-	-
Other.....	150	-	-	-	-	-	-
Plant and Equipment Grant for Step Up/Step Down - Kalgoorlie	165	-	-	-	-	-	-
Non-Government Grants							
Derby Wellness Centre Building Grant.....	-	-	780	4,860	360	-	-
Commitment to Aboriginal Youth Wellbeing.....	641	-	-	-	-	-	-
Community Services Grants	1,109	-	-	-	-	-	-
Model for Violence Prevention Pilot	-	190	190	-	-	-	-
National Disability Insurance Scheme - Access Support for People with Psychosocial Disability.....	129	-	-	-	-	-	-
Other.....	767	128	128	128	128	128	128
Building Refurbishment Grants - Youth Mental Health Hub - Geraldton.....	850	-	-	-	-	-	-
TOTAL	4,229	318	1,628	4,988	488	128	128

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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	84,371	60,732	74,278	79,057	77,262	76,905	76,723
Restricted cash	7,479	1,999	3,521	98	98	98	98
Receivables	743	457	743	743	743	743	743
Other	400	314	400	400	400	400	400
Total current assets	92,993	63,502	78,942	80,298	78,503	78,146	77,964
NON-CURRENT ASSETS							
Holding Account receivables	8,840	9,320	9,302	9,990	10,698	11,406	12,114
Property, plant and equipment	12,206	27,017	31,635	36,656	36,004	35,336	34,651
Receivables	1,221	-	1,221	1,221	1,221	1,221	1,221
Restricted cash	-	1,561	422	-	65	65	201
Total non-current assets	22,267	37,898	42,580	47,867	47,988	48,028	48,187
TOTAL ASSETS	115,260	101,400	121,522	128,165	126,491	126,174	126,151
CURRENT LIABILITIES							
Employee provisions	8,270	8,226	8,415	8,560	7,196	7,196	7,513
Payables	1,349	2,483	1,349	1,349	1,349	1,349	1,349
Borrowings and leases	30	42	30	30	30	30	30
Total current liabilities	9,649	10,751	9,794	9,939	8,575	8,575	8,892
NON-CURRENT LIABILITIES							
Employee provisions	2,043	1,966	2,043	2,043	2,043	2,043	2,043
Borrowings and leases	62	106	68	49	68	63	40
Total non-current liabilities	2,105	2,072	2,111	2,092	2,111	2,106	2,083
TOTAL LIABILITIES	11,754	12,823	11,905	12,031	10,686	10,681	10,975
EQUITY							
Contributed equity	23,232	33,809	37,420	43,469	43,503	43,554	43,600
Accumulated surplus/(deficit)	76,163	51,878	68,086	68,554	68,191	67,828	67,465
Reserves	4,111	2,890	4,111	4,111	4,111	4,111	4,111
Total equity	103,506	88,577	109,617	116,134	115,805	115,493	115,176
TOTAL LIABILITIES AND EQUITY	115,260	101,400	121,522	128,165	126,491	126,174	126,151

(a) Full audited financial statements are published in the Commission'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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	1,101,553	1,160,699	1,133,276	1,315,912	1,279,858	1,311,057	1,301,892
Capital appropriation	59	1,091	293	5,045	45	51	46
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	300	300	-	-	-	-
Digital Capability Fund	403	601	-	601	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	30,212	41,479	37,038	40,285	37,127	37,236	37,236
Regional Infrastructure and Headworks							
Fund	1,400	8,650	8,650	691	-	-	-
Other	2,208	1,911	1,976	2,131	2,190	2,250	2,312
Net cash provided by Government	1,135,835	1,214,731	1,181,533	1,364,665	1,319,220	1,350,594	1,341,486
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(48,680)	(38,737)	(39,011)	(42,815)	(45,531)	(44,101)	(45,185)
Grants and subsidies	(4,229)	(318)	(1,628)	(4,988)	(488)	(128)	(128)
Supplies and services	(274,956)	(315,952)	(299,388)	(356,136)	(360,036)	(368,958)	(379,317)
Accommodation	(3,357)	(2,788)	(3,088)	(2,725)	(2,725)	(2,725)	(2,725)
Service Delivery Agreement - WA Health	(1,165,617)	(1,235,005)	(1,291,607)	(1,356,999)	(1,314,123)	(1,336,781)	(1,316,164)
Other payments	(8,060)	(3,664)	(3,431)	(3,577)	(3,640)	(3,551)	(3,551)
Receipts ^(b)							
Grants and subsidies	7,908	5,790	6,359	4,705	806	830	855
National Health Reform Agreement	375,892	383,008	450,700	404,238	404,238	404,238	404,238
Recoveries receipts	1	236	236	237	243	249	255
Other receipts	1,651	336	336	345	354	363	372
Net cash from operating activities	(1,119,447)	(1,207,094)	(1,180,522)	(1,357,715)	(1,320,902)	(1,350,564)	(1,341,350)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,160)	(14,730)	(19,850)	(5,691)	-	-	-
Proceeds from sale of non-current assets	2	-	-	-	-	-	-
Net cash from investing activities	(2,158)	(14,730)	(19,850)	(5,691)	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(38)	(64)	(46)	(48)	(48)	(45)	(46)
Other payments	(228)	-	-	(277)	-	(342)	(136)
Other proceeds	-	277	277	-	-	-	-
Net cash from financing activities	(266)	213	231	(325)	(48)	(387)	(182)
NET INCREASE/(DECREASE) IN CASH HELD	13,964	(6,880)	(18,608)	934	(1,730)	(357)	(46)
Cash assets at the beginning of the reporting period	77,886	71,172	91,850	78,221	79,155	77,425	77,068
Net cash transferred to/from other agencies	-	-	4,979	-	-	-	-
Cash assets at the end of the reporting period	91,850	64,292	78,221	79,155	77,425	77,068	77,022

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

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

NET APPROPRIATION DETERMINATION (a)

	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
Grants and Subsidies							
Other Grant Funding	9,726	7,701	8,335	6,836	2,996	3,080	3,167
National Health Reform Agreement							
Commonwealth Grants	375,892	383,008	450,700	404,238	404,238	404,238	404,238
Other Receipts							
Other Revenue	1,853	572	572	582	597	612	627
TOTAL	387,471	391,281	459,607	411,656	407,831	407,930	408,032

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

DETAILS OF ADMINISTERED TRANSACTIONS

	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							
Administered Appropriation	18,236	18,679	18,687	21,898	22,649	23,213	23,699
Other Revenue	418	-	415	-	-	-	-
Services Received Free of Charge	2,057	1,832	1,832	2,085	2,149	2,205	2,261
TOTAL ADMINISTERED INCOME	20,711	20,511	20,934	23,983	24,798	25,418	25,960
EXPENSES							
Other							
Mental Health Advocacy Service	9,250	8,524	8,940	11,113	11,530	11,786	12,020
Mental Health Tribunal	4,451	5,157	5,159	5,477	5,609	5,793	5,929
Office of the Chief Psychiatrist	6,005	6,830	6,832	7,389	7,656	7,835	8,013
TOTAL ADMINISTERED EXPENSES (a)	19,706	20,511	20,931	23,979	24,795	25,414	25,962

(a) The administered entities' full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 41, 43 and 57 respectively.

Agency Special Purpose Account Details**STATE MANAGED FUND (MENTAL HEALTH) ACCOUNT**

Account Purpose: The State Managed Fund (Mental Health) Account established by the *National Health Funding Pool Act 2012* provides a mechanism to receive Commonwealth funding for mental health related activity from the State Pool Special Purpose Account for non-activity based hospital services and State funding for non-activity based hospital services, as required under the National Health Reform Agreement.

	2024-25 Actual (a) \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	-	-	4,549	4,549
Receipts:				
State Contributions	438,267	173,984	163,836	138,245
Commonwealth Contributions	217,356	99,258	127,082	91,194
	655,623	273,242	295,467	233,988
Payments	651,074	273,242	290,918	229,439
CLOSING BALANCE	4,549	-	4,549	4,549

(a) The 2024-25 Actual is higher than the 2025-26 Budget as a significant part of the Commission's funding has been moved from block funding to activity-based funding from 2025-26. The reduction in the Commission's 2025-26 block funding is matched by an increase in activity-based funding.

Division 22 Health and Disability Services Complaints Office

Part 5 Health

Appropriations, Expenses and Cash Assets

	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 69 Net amount appropriated to deliver services	2,691	3,877	3,881	4,007	3,973	4,062	4,154
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	352	364	373	384	393	404	416
Total appropriations provided to deliver services.....	3,043	4,241	4,254	4,391	4,366	4,466	4,570
CAPITAL							
Item 146 Capital Appropriation.....	4	4	4	4	4	4	4
TOTAL APPROPRIATIONS	3,047	4,245	4,258	4,395	4,370	4,470	4,574
EXPENSES							
Total Cost of Services	3,928	4,532	4,560	4,681	4,656	4,756	4,860
Net Cost of Services ^(a)	3,906	4,498	4,511	4,648	4,623	4,723	4,827
CASH ASSETS ^(b)	1,250	1,715	1,251	1,253	1,254	1,254	1,257

(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
Ongoing Initiative					
Indian Ocean Territories Service Delivery Agreement.....	16	-	-	-	-
Other					
2025-26 Streamlined Budget Process Incentive Funding	-	97	-	-	-
RiskCover Fund Insurance Premiums	4	15	-	-	-
Salaries and Allowances Tribunal.....	9	10	9	-	10
State Fleet Updates	(1)	(3)	-	5	4

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Ensuring All Western Australians Can Access the Healthcare We Need, When We Need It.	Improvement in the delivery of health and disability services.	1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints 2. Education: Education and Training in the Prevention and Resolution of Complaints

Service Summary

Expense	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
1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints.....	2,797	3,254	3,315	3,521	3,565	3,643	3,724
2. Education: Education and Training in the Prevention and Resolution of Complaints	1,131	1,278	1,245	1,160	1,091	1,113	1,136
Total Cost of Services	3,928	4,532	4,560	4,681	4,656	4,756	4,860

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Improvement in the delivery of health and disability services:					
Where recommendations are made for service improvements, the percentage of recommendations accepted by service providers.....	99%	90%	90%	90%	

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

Services and Key Efficiency Indicators

1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints

The Office provides an impartial resolution service for complaints relating to health, disability and mental health services provided in Western Australia and the Indian Ocean Territories. The Office delivers complaint management services, through assessment, negotiated settlement, conciliation and investigation of complaints.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 2,797	\$'000 3,254	\$'000 3,315	\$'000 3,521	1
Less Income	22	34	49	33	
Net Cost of Service	2,775	3,220	3,266	3,488	
Employees (Full-Time Equivalents)	14	16	17	16	
Efficiency Indicators					
Percentage of complaints assessed within legislation timeframes.....	99%	90%	80%	90%	1,2
Average cost per finalised complaint	\$909	\$1,062	\$878	\$921	

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Budget is mainly attributable to lower employee benefits expense in 2024-25.
2. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual is due to a higher-than-forecast number of finalised complaints.

2. Education: Education and Training in the Prevention and Resolution of Complaints

The Office is responsible for collaborating with stakeholders to review and identify the causes of complaints and suggesting ways to minimise those causes. The Office assists and educates providers to improve complaint management procedures and shares information about the Office's work with specific stakeholders and the public in general.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 1,131	\$'000 1,278	\$'000 1,245	\$'000 1,160	
Less Income	nil	nil	nil	nil	
Net Cost of Service	1,131	1,278	1,245	1,160	
Employees (Full-Time Equivalents)	5	5	6	5	
Efficiency Indicators					
Average cost per development, production and distribution of information	\$10,416	\$20,199	\$19,278	\$17,516	1
Average cost per presentation, awareness raising, consultation and networking activities	\$4,081	\$4,550	\$4,489	\$4,249	

Explanation of Significant Movements

(Notes)

1. The increase from 2024-25 Actual to 2025-26 Estimated Actual is mainly attributable to a higher-than-forecast number of reports and publications produced in 2024-25.

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)	2,989	3,518	3,527	3,650	3,732	3,823	3,917
Supplies and services	469	451	467	459	416	423	434
Accommodation	281	340	340	340	340	340	340
Depreciation and amortisation	57	63	60	60	60	60	60
Finance and interest costs	1	1	1	3	2	2	1
Other expenses	131	159	165	169	106	108	108
TOTAL COST OF SERVICES	3,928	4,532	4,560	4,681	4,656	4,756	4,860
Income							
Grants and subsidies	21	30	46	30	30	30	30
Other revenue	1	4	3	3	3	3	3
Total Income	22	34	49	33	33	33	33
NET COST OF SERVICES	3,906	4,498	4,511	4,648	4,623	4,723	4,827
INCOME FROM GOVERNMENT							
Service appropriations	3,043	4,241	4,254	4,391	4,366	4,466	4,570
Resources received free of charge	139	257	257	257	257	257	257
TOTAL INCOME FROM GOVERNMENT	3,182	4,498	4,511	4,648	4,623	4,723	4,827
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(724)	-	-	-	-	-	-

(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, 23 and 21 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	1,211	1,703	1,212	1,214	1,215	1,215	1,218
Restricted cash	39	12	39	39	39	39	39
Holding Account receivables	-	1	-	-	-	-	-
Receivables	3	-	3	3	3	3	3
Other.....	40	25	40	40	40	40	40
Total current assets	1,293	1,741	1,294	1,296	1,297	1,297	1,300
NON-CURRENT ASSETS							
Holding Account receivables	257	305	306	355	404	453	502
Property, plant and equipment.....	19	41	38	26	27	15	35
Receivables	43	43	43	43	43	43	43
Intangibles	248	200	200	152	104	55	6
Total non-current assets	567	589	587	576	578	566	586
TOTAL ASSETS	1,860	2,330	1,881	1,872	1,875	1,863	1,886
CURRENT LIABILITIES							
Employee provisions	621	566	621	621	621	621	621
Payables	7	3	7	7	7	7	7
Borrowings and leases	12	16	13	13	14	14	13
Other.....	40	31	40	40	40	40	40
Total current liabilities	680	616	681	681	682	682	681
NON-CURRENT LIABILITIES							
Employee provisions	177	101	177	177	177	177	177
Borrowings and leases	8	25	27	16	16	4	24
Total non-current liabilities	185	126	204	193	193	181	201
TOTAL LIABILITIES.....	865	742	885	874	875	863	882
EQUITY							
Contributed equity	(522)	(525)	(521)	(519)	(517)	(517)	(513)
Accumulated surplus/(deficit).....	1,517	2,113	1,517	1,517	1,517	1,517	1,517
Total equity	995	1,588	996	998	1,000	1,000	1,004
TOTAL LIABILITIES AND EQUITY	1,860	2,330	1,881	1,872	1,875	1,863	1,886

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	2,993	4,192	4,205	4,342	4,317	4,417	4,521
Capital appropriation	4	4	4	4	4	4	4
Net cash provided by Government	2,997	4,196	4,209	4,346	4,321	4,421	4,525
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(2,885)	(3,518)	(3,527)	(3,650)	(3,732)	(3,823)	(3,917)
Supplies and services	(359)	(236)	(252)	(245)	(202)	(209)	(216)
Accommodation	(267)	(278)	(278)	(278)	(278)	(278)	(278)
Finance and interest costs.....	(1)	(1)	(1)	(3)	(2)	(2)	(1)
Other payments.....	(93)	(182)	(187)	(190)	(127)	(130)	(130)
Receipts							
Grants and subsidies.....	21	30	46	30	30	30	30
Other receipts	1	4	3	3	3	3	3
Net cash from operating activities	(3,583)	(4,181)	(4,196)	(4,333)	(4,308)	(4,409)	(4,509)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(8)	(16)	(12)	(11)	(12)	(12)	(13)
Net cash from financing activities.....	(8)	(16)	(12)	(11)	(12)	(12)	(13)
NET INCREASE/(DECREASE) IN CASH HELD	(594)	(1)	1	2	1	-	3
Cash assets at the beginning of the reporting period	1,844	1,716	1,250	1,251	1,253	1,254	1,254
Cash assets at the end of the reporting period	1,250	1,715	1,251	1,253	1,254	1,254	1,257

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

Part 6

Education and Training

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

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

Ministerial Responsibilities

Minister	Agency	Services
Minister for Education; Early Childhood; Preventative Health; Wheatbelt Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	Education	1. Public Primary Education 2. Public Secondary Education 3. Regulation and Non-Government Sector Assistance 4. Support to the School Curriculum and Standards Authority
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara	Training and Workforce Development	1. Vocational Education and Training Workforce Planning and Policy Development 2. Jobs and Skills Centre Services 3. Skilled Migration, Including Overseas Qualification Assessment 4. Apprenticeship and Traineeship Administration and Regulation 5. Procurement of Training 6. Recruitment and Management of International Students 7. Services to TAFE Colleges 8. Regulatory Services to Registered Training Organisations
Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara	TAFE Colleges	n.a.
	Building and Construction Industry Training Board	n.a.

Division 23 Education

Part 6 Education and Training

Appropriations, Expenses and Cash Assets

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

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

(b) As at 30 June each financial year.

Spending Changes

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

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

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

(a) Funded from previously provisioned Better and Fairer Schools Agreement allocations.

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

Significant Initiatives

Supporting Families

2026 Western Australian Student Assistance Payment

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

Supporting Staff and Students

Disability and Inclusion Professional Learning Hub

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

Continuation of the Kimberley Schools Project

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

Preschool Reform Agreement Extension

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

Artificial Intelligence (AI) Solution for Teachers

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

Western Australian Certificate of Education (WACE)

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

Public Sector Wages Policy

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

Education Infrastructure Investment

New Schools and Major Upgrades

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

Maintenance and Minor Works

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

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

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

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

Outcomes and Key Effectiveness Indicators ^(a)

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

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

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

Services and Key Efficiency Indicators

1. Public Primary Education

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

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

Explanation of Significant Movements

(Notes)

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

2. Public Secondary Education

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

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

3. Regulation and Non-Government Sector Assistance

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

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

Explanation of Significant Movements

(Notes)

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

4. Support to the School Curriculum and Standards Authority

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

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

Election Commitments

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

5.2.7. O'Connor Primary School;

5.2.8. Spencer Park Education Support Redevelopment; and

5.2.9. Woodvale Secondary College.

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

Other Spending

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

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

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

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

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

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

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

Financial Statements

Income Statement

Expenses

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

Income

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

Statement of Financial Position

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

Statement of Cashflows

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

INCOME STATEMENT (a)
(Controlled)

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

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

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

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

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

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

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

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

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

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

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

NET APPROPRIATION DETERMINATION ^(a)

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

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

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

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

DETAILS OF ADMINISTERED TRANSACTIONS

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

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

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

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

Agency Special Purpose Account Details

STUDENT RESIDENTIAL COLLEGES FUND

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

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

2026 WESTERN AUSTRALIAN STUDENT ASSISTANCE PAYMENT FUND^(a)

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

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

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

Division 24 **Training and Workforce Development**

Part 6 **Education and Training**

Appropriations, Expenses and Cash Assets

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

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

(b) As at 30 June each financial year.

Spending Changes

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

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

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

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

Significant Initiatives

Building a Skilled and Productive Workforce for the Future

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

Developing a Housing Construction Workforce

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

Cross Agency Initiatives

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

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

Outcomes and Key Effectiveness Indicators ^(a)

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

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

Explanation of Significant Movements

(Notes)

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

Services and Key Efficiency Indicators

1. VET Workforce Planning and Policy Development

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

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

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

Explanation of Significant Movements

(Notes)

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

2. Jobs and Skills Centre Services

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

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

Explanation of Significant Movements

(Notes)

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

3. Skilled Migration, Including Overseas Qualification Assessment

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

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

Explanation of Significant Movements

(Notes)

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

4. Apprenticeship and Traineeship Administration and Regulation

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

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

Explanation of Significant Movements

(Notes)

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

5. Procurement of Training

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

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

Explanation of Significant Movements

(Notes)

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

6. Recruitment and Management of International Students

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

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

Explanation of Significant Movements

(Notes)

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

7. Services to TAFE Colleges

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

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

Explanation of Significant Movements

(Notes)

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

8. Regulatory Services to Registered Training Organisations (RTOs)

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

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

Asset Investment Program

Election Commitments

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

Other Investment Programs

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

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

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

Financial Statements

Income Statement

Expenses

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

Income

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

Statement of Financial Position

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

Statement of Cashflows

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

INCOME STATEMENT (a)
(Controlled)

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

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

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

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

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

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

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

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

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

NET APPROPRIATION DETERMINATION ^(a)

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

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2024-25 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							
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa Holder (Subclass 482) Child School Fees ^(a)	38	2,693	100	1,674	4,081	4,081	4,081
TOTAL ADMINISTERED INCOME	38	2,693	100	1,674	4,081	4,081	4,081
EXPENSES							
Other							
Payments to the Consolidated Account ^(a) ..	38	2,693	100	1,674	4,081	4,081	4,081
TOTAL ADMINISTERED EXPENSES	38	2,693	100	1,674	4,081	4,081	4,081

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

TAFE Colleges

Part 6 Education and Training

Asset Investment Program

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

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

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

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

Building and Construction Industry Training Board

Part 6 Education and Training

Asset Investment Program

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

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

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